



Putting  
Children  
First

# Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

## Board of Education Members

Jessie Ryan, President, (Trustee Area 7)  
Darrel Woo, Vice President, (Trustee Area 6)  
Michael Minnick, 2<sup>nd</sup> Vice President, (Trustee Area 4)  
Jay Hansen, (Trustee Area 1)  
Ellen Cochrane, (Trustee Area 2)  
Christina Pritchett, (Trustee Area 3)  
Mai Vang, (Trustee Area 5)  
Rachel Halbo, Student Member

**Thursday, December 6, 2018**

**4:30 p.m. Closed Session**

**6:00 p.m. Open Session**

## Serna Center

Community Conference Rooms  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

# AGENDA

2017/18-11

*Allotted Time*

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

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

**3.0 CLOSED SESSION**

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

3.1 Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA, SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management

3.2 Government Code 54956.9 Conference with Legal Counsel – Anticipated Litigation:  
a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9  
b) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9

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

3.4 Government Code 54957 - Public Employee Performance Evaluation:  
Title: Superintendent

- 3.5     *Government Code 54956.8 – Conference with Real Property Negotiators:  
Property: 2718 G Street, Sacramento, CA  
Agency Negotiator: Superintendent or Designee  
Negotiating Parties: SCUSD and Mogavero/Bardis  
Under Negotiating: Price and Terms for Exchange*

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

- 4.1     *Broadcast Statement (Student Member Halbo)*
- 4.2     *The Pledge of Allegiance will be led by Hiram Johnson Students Making Positive Change*
- *Presentation of Certificate by the Member Ellen Cochrane*

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

**6.0     AGENDA ADOPTION**

- 6:10 p.m.     6.1     *In Memory of Ms. Leataata Floyd (Eric Chapman)*     5 minutes

**7.0     SPECIAL PRESENTATION**

- 6:15 p.m.     7.1     *Recognition of and Comments by Outgoing Board Members*     10 minutes

- 6:25 p.m.     7.2     *Approve Resolution No. 3045: Poor Air Quality Monitoring and Guidance (President Jessie Ryan)*     5 minutes

6:30 p.m.     **8.0     PUBLIC COMMENT**     15 minutes

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

**9.0     BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES**

- 6:45 p.m.     9.1     *Independent Audit Report for the Fiscal Year Ended June 30, 2018, Submitted by Crowe LLP (Dr. John Quinto)*     **Information**  
10 minute presentation  
10 minute discussion

- 7:05 p.m.     9.2     *Approve 2018-19 First Interim Financial Report (Dr. John Quinto)*     **Conference/Action**  
10 minute presentation  
10 minute discussion

- 7:25 p.m.     9.3     *Approve 2019-20 Budget Calendar (Dr. John Quinto)*     **Action**  
5 minute presentation  
5 minute discussion

- |           |     |   |  |
|-----------|-----|---|--|
| 7:35 p.m. | 9.4 | <i>Update on 2019-2020 and 2020-2021 School Calendars<br/>(Cancy McArn)</i>   | <b>Information</b><br>5 minute presentation<br>5 minute discussion       |
| 7:45 p.m. | 9.5 | <i>Approve the Submission of Credential Waiver Applications to the California Commission on Teacher Credentialing<br/>(Cancy McArn)</i> | <b>Conference/Action</b><br>5 minute presentation<br>5 minute discussion |

|           |             |                       |                  |
|-----------|-------------|-----------------------|------------------|
| 7:55 p.m. | <b>10.0</b> | <b>CONSENT AGENDA</b> | <b>2 minutes</b> |
|-----------|-------------|-----------------------|------------------|

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

**10.1** *Items Subject or Not Subject to Closed Session:*

*10.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Dr. John Quinto)*

*10.1b Approve Personnel Transactions 12/6//18 (Cancy McArn)*

*10.1c Approve the Leataata Floyd Elementary School Farm and Community Garden Project Agreement (Cathy Allen)*

*10.1d Approve C.K. McClatchy High School Field Trip to Spokane, Washington January 3 - 6, 2019 (Dr. Iris Taylor and Chad Sweitzer)*

*10.1e Approve West Campus High School Field Trip to Phoenix, Arizona December 18 - 23, 2018 (Dr. Iris Taylor and Chad Sweitzer)*

*10.1f Approve Resolution No. 3046: Resolution Regarding Board Stipends (Jessie Ryan)*

*10.1g Approve Minutes of the November 15, 2018 Board of Education Meeting (Jorge A. Aguilar)*

**11.0** **COMMUNICATIONS**

- |           |      |  |                                      |
|-----------|------|--|--------------------------------------|
| 7:57 p.m. | 11.1 | <i>Employee Organization Reports:</i>  | <b>Information</b><br>3 minutes each |
|           |      | <ul style="list-style-type: none"> <li>▪ SCTA</li> <li>▪ SEIU</li> <li>▪ TCS</li> <li>▪ Teamsters</li> <li>▪ UPE</li> </ul>  |                                      |
| 8:12 p.m. | 11.2 | <i>District Parent Advisory Committees:</i>  | <b>Information</b><br>3 minutes each |
|           |      | <ul style="list-style-type: none"> <li>▪ Community Advisory Committee</li> <li>▪ District English Learner Advisory Committee</li> <li>▪ Local Control Accountability Plan/Parent Advisory Committee</li> </ul> |                                      |

|           |             |   |                                  |
|-----------|-------------|---|----------------------------------|
| 8:21 p.m. | 11.3        | Superintendent's Report (Jorge A. Aguilar)  | <b>Information</b><br>5 minutes  |
| 8:26 p.m. | 11.4        | President's Report (Jessie Ryan)  | <b>Information</b><br>5 minutes  |
| 8:31 p.m. | 11.5        | Student Member Report (Rachel Halbo)  | <b>Information</b><br>5 minutes  |
| 8:36 p.m. | 11.6        | Information Sharing By Board Members  | <b>Information</b><br>10 minutes |
| 8:46 p.m. | 11.7        | Board Committee Reports <ul style="list-style-type: none"> <li>▪ Board Facilities Committee</li> <li>▪ Board Budget Committee</li> <li>▪ Board Governance &amp; Policy Committee</li> <li>▪ Board Evaluation Committee</li> </ul>   | <b>Information</b><br>5 minutes  |
| 8:51 p.m. | <b>12.0</b> | <b>BUSINESS AND FINANCIAL INFORMATION/REPORTS</b>   | <b>Receive Information</b>       |
|           | 12.1        | Business and Financial Information: <ul style="list-style-type: none"> <li>• Enrollment and Attendance Report for Month 2 Ending October 19, 2018</li> <li>• Purchase Order Board Report for the Period of September 15, 2018 through October 14, 2018</li> <li>• Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2018 through October 31, 2018</li> </ul> |                                  |
| 8:53 p.m. | <b>13.0</b> | <b>FUTURE BOARD MEETING DATES / LOCATIONS</b>   |                                  |
|           |             | ✓ December 13, 2018 - 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47 <sup>th</sup> Avenue, Community Room, Annual Organizational Meeting   |                                  |
|           |             | ✓ January 17, 2019 - 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47 <sup>th</sup> Avenue, Community Room, Regular Workshop Meeting   |                                  |
| 8:55 p.m. | <b>14.0</b> | <b>ADJOURNMENT</b>  |                                  |

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



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 7.1

**Meeting Date:** December 6, 2018

**Subject:** Recognition of and Comments by Outgoing Board Members

- ☐ 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:** None

**Background/Rationale:** December 6, 2018 is the last official Board meeting for outgoing Members, and the Board would like to take the opportunity to acknowledge and thank them for their contributions to the District during their tenure.

**Financial Considerations:** None

**LCAP Goal(s):** Family and Community Empowerment

**Documents Attached:**

None

**Estimated Time of Presentation:** 5 minutes

**Submitted by:** Nathaniel Browning, Policy and Governance Manager

**Approved by:** Jorge A. Aguilar, Superintendent



## SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 7.2

**Meeting Date:** December 6, 2018

**Subject:** Approve Resolution No. 3045: Poor Air Quality Monitoring and Guidance

- ☐ 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. 3045: Poor Air Quality Monitoring and Guidance.

**Background/Rationale:** Sacramento, and large parts of Northern California, experienced very unhealthy and hazardous air quality due to the smoke from camp fire burning about 100 miles north near the City of Paradise, California. As the air quality worsened the District found itself trying to figure out what the healthiest options were for the students. The District could monitor outdoor air quality, but they could not monitor how much smoke was accumulating in classrooms. They also did not have guidance on when and how school should be canceled based on air quality. The resolution calls for the creation of a Board Policy that provides the necessary direction to staff and families as to when schools should be canceled based on outdoor as well as indoor air quality. This resolution also requires staff to pursue grant funding for indoor air quality monitors, outline partnerships to help provide indoor air filtered shelters in emergency situations, and develop a long term plan to insure proper filtration systems are in place in the district's aging school sites.

**Financial Considerations:** None

**LCAP Goal(s):** Family and Community Empowerment; Safe, Emotionally Healthy and Engaged Students

**Documents Attached:**

1. Resolution No. 3045

**Estimated Time of Presentation:** 5 minutes

**Submitted by:** Jessie Ryan, Board Member, Trustee Area 7

**Approved by:** Jorge A. Aguilar, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION**

**RESOLUTION NO. 3045**

**POOR AIR QUALITY MONITORING AND GUIDANCE**

**WHEREAS**, smoke from the recent Camp fire caused Northern California to have the poorest outdoor air quality in the world, according to the air quality monitoring network Purple Air; and

**WHEREAS**, the Clean Air Act of 1977 called for a daily air quality monitoring tool based on a uniform air quality index, and today's Air Quality Index contains six categories of air quality that include *Good*, *Moderate*, *Unhealthy for Sensitive Groups*, *Unhealthy*, *Very Unhealthy*, and *Hazardous*; and

**WHEREAS**, *Very Unhealthy* and *Hazardous* air Quality was reported on multiple days within Sacramento City Unified School District (SCUSD) boundaries during the week of November 12, 2018; and

**WHEREAS**, SCUSD, along with multiple districts in Sacramento County and across Northern California, chose to cancel school on Friday, November 16, 2018 due to prolonged levels of *Hazardous* air quality; and

**WHEREAS**, particulate matter can have grave effects on the lungs, heart and immune system; and

**WHEREAS**, research finds that children, older adults, individuals with certain health conditions, and communities with low-socioeconomic status are most affected by poor air quality; and

**WHEREAS**, very little formal guidance was given to SCUSD and other school districts as to when school closures should occur due to poor air quality, or if the California Department of Education would provide those districts with a waiver for the lost revenue from attendance; and

**WHEREAS**, the district believes that remaining in school whenever possible is likely the best option for most students and families who rely upon our school sites for meals, a safe learning environment and before and after school care except in extraordinary circumstances including but not limited to when air quality conditions are deemed to be *Hazardous*; and

**WHEREAS**, the district lacked the infrastructure and capacity to monitor indoor air quality at sites as outdoor particulate matter slowly crept into school buildings and accumulated; and

**WHEREAS**, SCUSD had no knowledge of filtered air shelters that could be provided to families when school was not in session in order to safeguard students and families from hazardous air quality; and

**WHEREAS**, scientists believe extreme wildfires in California will become more frequent in the coming years due to the effects of climate change, and as such, Sacramento City Unified School District must prepare accordingly.



**NOW, THEREFORE, BE IT RESOLVED**, that the Sacramento City Unified School District Board of Education does hereby urgently request that a Board Policy be developed that provides the necessary direction to staff and families as to when schools should be canceled, based on outdoor as well as indoor air quality. The policy shall require staff to pursue grant funding for indoor air quality monitors, outline partnerships to help provide indoor air filtered shelters in emergency situations, and a long term plan to insure proper filtration systems are in place in the district's aging school sites.

**BE IT FURTHER RESOLVED**, SCUSD shall work with neighboring districts and education and health agencies to develop and promote the policy and related resources in order to safeguard our students and communities against the negative health impacts of *Very Unhealthy* and *Hazardous* air quality.

**PASSED AND ADOPTED** by the Sacramento City Unified School District Board of Education on this 6th day of December, 2018, by the following vote:

AYES \_\_\_\_\_  
NOES \_\_\_\_\_  
ABSTAIN \_\_\_\_\_  
ABSENT \_\_\_\_\_

ATTESTED TO:

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Jorge A. Aguilar  
Superintendent

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Jessie Ryan  
President of the Board of Education



## SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.1

**Meeting Date:** December 6, 2018

**Subject:** Independent Audit Report for the Fiscal Year Ended June 30, 2018,  
Submitted by Crowe LLP

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

**Division:** Business Services

**Recommendation:** Receive the Independent Audit Report for the Fiscal Year Ended June 30, 2018, submitted by Crowe LLP.

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

Crowe LLP has completed the audit for the 2017-18 fiscal year. State law requires that the Board of Education review the annual audit report. These reports are filed with the County Superintendent, State Department of Education and the State Controller's Office.

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

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

**Documents Attached:**

1. Executive Summary
2. Independent Audit Report for the Fiscal Year Ended June 30, 2018,  
Submitted by Crowe LLP

**Estimated Time:** 10 minutes

**Submitted by:** Dr. John Quinto, Chief Business Officer

**Approved by:** Jorge A. Aguilar, Superintendent

# Board of Education Executive Summary

## Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2018

Submitted by Crowe LLP

December 6, 2018



### I. OVERVIEW/HISTORY:

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

The firm of Crowe LLP audited the financial statements of the district for the year ended June 30, 2018. The audit is conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that the audit is planned and performed to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation and internal controls.

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

### II. DRIVING GOVERNANCE:

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

### III. BUDGET:

The cost of the annual audit for the year ending June 30, 2018 was \$74,000. This is a General Fund expenditure.

## **Board of Education Executive Summary**

### **Business Services**

Independent Audit Report for the Fiscal Year Ended June 30, 2018

Submitted by Crowe LLP

December 6, 2018



#### **IV. GOALS, OBJECTIVES AND MEASURES:**

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

#### **V. MAJOR INITIATIVES:**

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

#### **VI. RESULTS:**

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

#### **VII. LESSONS LEARNED/NEXT STEPS:**

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

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT**

**FINANCIAL STATEMENTS**

June 30, 2018

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2018

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION  
For the Year Ended June 30, 2018

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Sacramento City Unified School District  
Sacramento, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sacramento City Unified School District, as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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(Continued)

## ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting for Financial Reporting for Postemployment Benefits Other than Pensions". The implementation of Statement No. 75 resulted in a cumulative adjustment to the District's July 1, 2017 net position by \$525,639,162 because of the recognition of the net OPEB liability. Note disclosures and required supplementary information requirements about OPEB are also discussed. Our opinion is not modified with respect to this matter.

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 15 and the Required Supplementary Information, such as the General Fund Budgetary Comparison Schedule, the Schedule of Changes in Net Other Postemployment Benefits (OPEB) Liability, the Schedule of the District's Contributions - OPEB, the Schedule of Money-Weighted Rate of Return on OPEB Plan Investments, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of the District's Contributions on pages 61 to 68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

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

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

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

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(Continued)

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 27, 2018 on our consideration of Sacramento City Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sacramento City Unified School District's internal control over financial reporting and compliance.

**Crowe LLP**  
Crowe LLP

Sacramento, California  
November 27, 2018

## Management's Discussion and Analysis

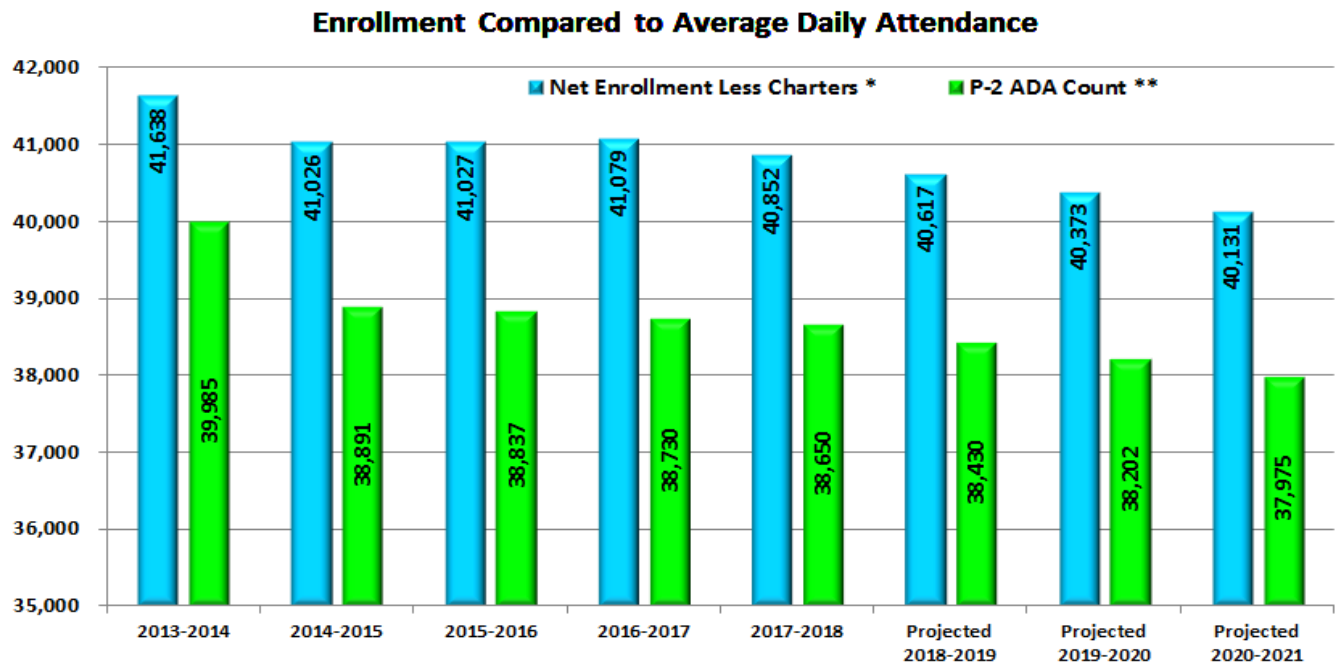
The Management's Discussion and Analysis (MD&A) Section of the audit report is District management's overall view of the District's financial condition and provides an opportunity to discuss important fiscal issues with the Board and the public. The MD&A is an element of the reporting model adopted by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

### District Overview

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

For fiscal year 2017-2018, the District operated forty-one elementary schools (grades K-6), eight elementary/middle schools (grades K-8), six middle schools (grades 7-8), two middle/high schools (grades 7-12), seven high schools (grades 9-12), three alternative schools, two special education centers, two adult education centers and fifteen charter schools (both dependent and independent) and forty-four children's centers/preschools serving infants through age 12.

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



\* Enrollment is as of California Basic Educational Data System (CBEDS) date in October each year

\*\* P-2 ADA is collected as of the last full school month ending on or before April 15<sup>th</sup>

Source: California Department of Education

## **Governance**

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

## **Strategic Plan and Guiding Principle**

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

The District's Mission:

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

The District's Vision:

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

The District's Core Values:

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

The District's Goals:

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

## **Strategic Plan and Guiding Principle (Continued)**

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

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

## **Overview of the Financial Statements**

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

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

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

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

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

These two financial statements start on page 16.

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

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

## **District-wide Financial Condition**

The Statement of Net Position is a district-wide financial statement that reports all that the District owns (assets) and owes (liabilities). Fiscal year 2001-2002 was the first year the District accounted for the value of fixed assets and included these values as part of the financial statements. We display the book value of all district assets including buildings, land and equipment, and related depreciation, in this financial statement. Land is accounted for at purchase cost, not market value, and is not depreciated. Many of our school sites have low values because the district acquired the land many decades ago. School buildings are valued at their historical construction cost less depreciation.

**District-wide Financial Condition (Continued)**

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

|   | <b>June 30, 2018</b> | <b>June 30, 2017</b> | <b>Variance</b> | <b>% Difference</b> |
|---|----------------------|----------------------|-----------------|---------------------|
| Capital Assets  | \$561,290,672        | \$554,196,339        | \$7,094,333     | 1%                  |
| Other Assets  | \$357,920,926        | \$407,462,817        | (\$49,541,891)  | -12%                |
| Total Assets  | \$919,211,598        | \$961,659,156        | (\$42,447,558)  | -4%                 |
|   |                      |                      |                 |                     |
| Deferred Outflows of Resources                            | \$207,599,670        | \$82,280,898         | \$125,318,772   | 152%                |
|   |                      |                      |                 |                     |
| Current and Other Liabilities                             | \$62,234,975         | \$66,448,046         | (\$4,213,071)   | -6%                 |
| Long-Term Liabilities                                     | \$1,804,562,828      | \$1,285,646,178      | \$518,916,650   | 40%                 |
| Total Liabilities   | \$1,866,797,803      | \$1,352,094,224      | \$514,703,579   | 38%                 |
|   |                      |                      |                 |                     |
| Deferred Inflows of Resources                             | \$122,130,142        | \$25,051,000         | \$97,079,142    | 388%                |
|   |                      |                      |                 |                     |
| Net Investment in Capital Assets<br>(net of related debt) | \$98,731,556         | \$105,170,078        | (\$6,438,522)   | -6%                 |
| Restricted Net Position                                   | \$104,507,628        | \$101,339,277        | \$3,168,351     | 3%                  |
| Unrestricted Net Position                                 | (\$1,065,355,861 )   | (\$539,714,525)      | (\$525,641,336) | 97%                 |
|   |                      |                      |                 |                     |
| Total Net Position  | (\$862,116,677)      | (\$333,205,170)      | (\$528,911,507) | 159%                |

At the end of fiscal year 2017-2018, the District had a total value of \$1,117,458,439 in capital assets. Capital assets include land, buildings, site improvements, equipment and work in progress. Total accumulated depreciation amounted to \$556,167,767. Net capital assets totaled \$561,290,672, an increase of \$7,094,333 from prior year. This is a result of capital projects being completed through Measures Q and R General Obligation Bonds.

**District-wide Financial Condition (Continued)**

Other assets include cash, investments, receivables, prepaid expenses and stores inventory. A decrease in other assets of \$49,541,891 is mostly a result of less cash with fiscal agent for the Building Fund as compared with the prior year. The Building Fund cash accounts are used to fund the District's capital asset improvements (i.e. Measures Q and R General Obligations Bonds).

The District ended the year with a total of \$1,866,797,803 in outstanding obligations. The increase in total liabilities of \$514,703,579 is mainly attributed to the recognition of our entire Other Post Employment Benefit (OPEB) liability under GASB Statement No. 75 and an increase in pension liability. Pension expense recognition as well as the change in OPEB accounting recognition also contributed to the increases in both Deferred Outflows and Deferred Inflows of Resources.



## District-wide Financial Condition (Continued)

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

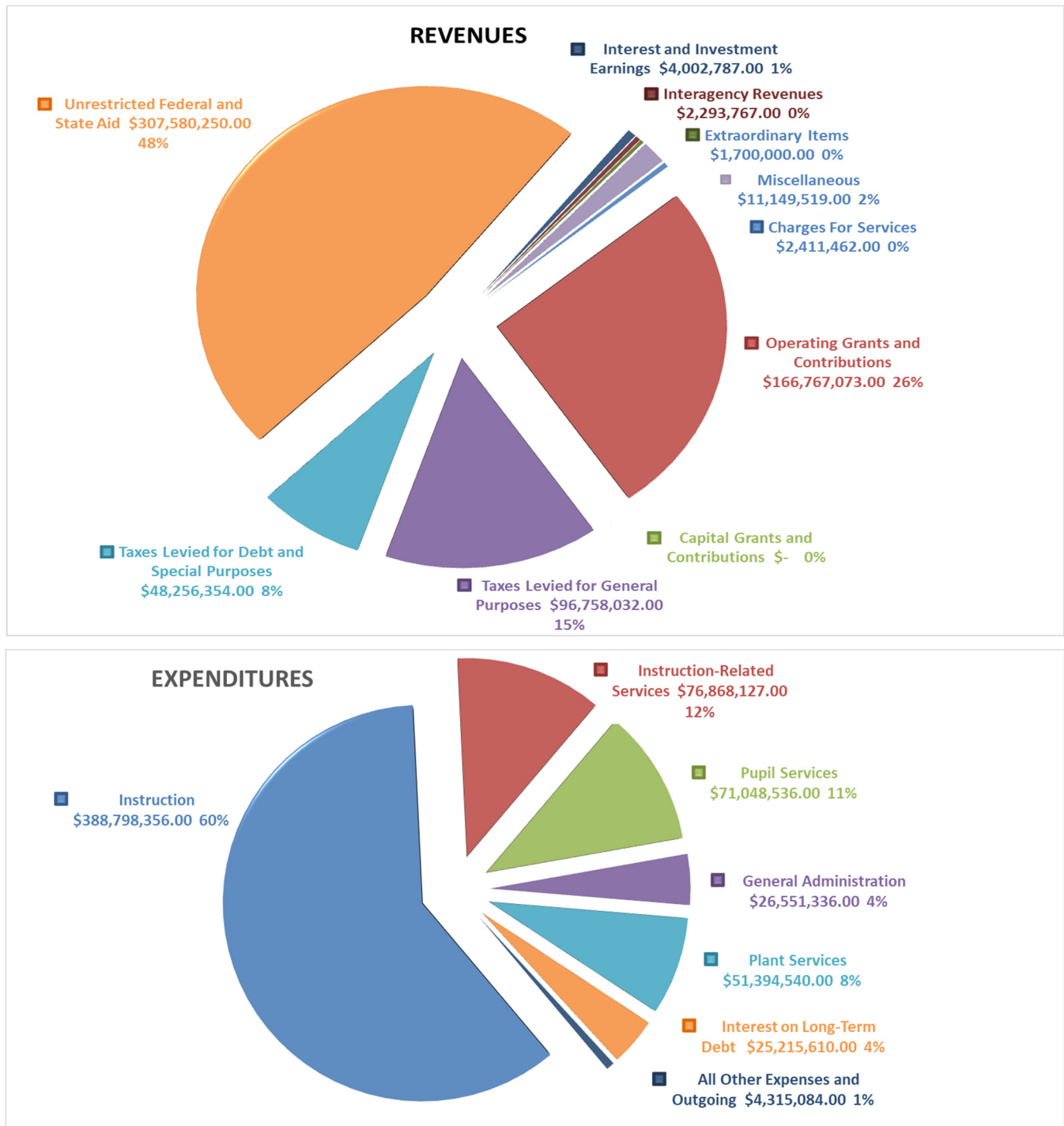
|                                      | June 30, 2018 | June 30, 2017 | Variance       | % Difference |
|--------------------------------------|---------------|---------------|----------------|--------------|
| <b>Expenses</b>                      |               |               |                |              |
| Governmental Activities:             |               |               |                |              |
| Instruction                          | \$388,798,356 | \$370,749,498 | \$18,048,858   | 5%           |
| Instruction-Related Services         | \$76,868,127  | \$69,765,821  | \$7,102,306    | 10%          |
| Pupil Services                       | \$71,048,536  | \$67,108,590  | \$3,939,946    | 6%           |
| General Administration               | \$26,551,336  | \$25,065,039  | \$1,486,297    | 6%           |
| Plant Services                       | \$51,394,540  | \$46,616,595  | \$4,777,945    | 10%          |
| Interest on Long-Term Debt           | \$25,215,610  | \$20,737,032  | \$4,478,578    | 22%          |
| All Other Expenses and Outgo         | \$4,315,084   | \$26,931,353  | (\$22,616,269) | -84%         |
| Total Governmental Activity Expenses | \$644,191,589 | \$626,973,928 | \$17,217,661   | 3%           |

|  |               |               |               |      |
|--|---------------|---------------|---------------|------|
| <b>Revenues</b>                            |               |               |               |      |
| Charges For Services                       | \$2,411,462   | \$2,460,607   | (\$49,145)    | -2%  |
| Operating Grants and Contributions         | \$166,767,073 | \$166,111,607 | \$655,466     | 0%   |
| Capital Grants and Contributions           | \$0           | \$0           | \$0           |      |
| Taxes Levied for General Purposes          | \$96,758,032  | \$89,744,074  | \$7,013,958   | 8%   |
| Taxes Levied for Debt and Special Purposes | \$48,256,354  | \$40,745,172  | \$7,511,182   | 18%  |
| Unrestricted Federal and State Aid         | \$307,580,250 | \$305,643,603 | \$1,936,647   | 1%   |
| Interest and Investment Earnings           | \$4,002,787   | \$7,714,085   | (\$3,711,298) | -48% |
| Interagency Revenues                       | \$2,293,767   | \$2,352,234   | (\$58,467)    | -2%  |
| Special and Extraordinary Items            | \$1,700,000   | \$0           | \$1,700,000   |      |
| Miscellaneous                              | \$11,149,519  | \$13,804,014  | (\$2,654,495) | -19% |
| Total Revenues                             | \$640,919,244 | \$628,575,396 | \$12,343,848  | 2%   |

|                               |               |             |               |       |
|-------------------------------|---------------|-------------|---------------|-------|
| <b>Change in Net Position</b> | (\$3,272,345) | \$1,601,468 | (\$4,873,813) | -304% |
|-------------------------------|---------------|-------------|---------------|-------|

The District overall experienced a decrease in net position of \$3,272,345. This was a decrease from the prior year of \$4,873,813. Total revenues increased 2%, or \$12,343,848, as compared to 2016-2017, but total expenditures increased by 3%, or \$17,217,661.

This year's decrease in All Other Expenses and Outgo is due to the prior year adjustment of \$22,213,281 to remove the OPEB trust activity from the District's fund financials. The increase in Instruction and other categories of expenses can be attributed to district-wide salary increases.



## Fund Financial Statements

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

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

The District has three kinds of funds:

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

## General Fund Financial and Budgetary Highlights

The General Fund accounts for the primary operations of the District. The District's initial budget is adopted by July 1. Over the course of the year, the District's budget is revised several times to account for revised and new categorical funding appropriations and related expenditures, and to update budgets for prior year carryover amounts. The budget may also be revised to reflect mid-year changes to the State Budget which affect district funding. Additionally, the District is required to prepare expenditure reports and must include multi-year projections at least twice a year. The following table summarizes the General Fund budget to actual information for the year ended June 30, 2018:

|                            | <b>Adopted Budget</b> | <b>Year End Budget</b> | <b>Actual</b> |
|----------------------------|-----------------------|------------------------|---------------|
| Total Revenues             | \$480,118,928         | \$511,751,570          | \$504,534,628 |
| Total Expenditures         | \$502,057,349         | \$531,153,109          | \$518,008,558 |
| Total Other Sources/(Uses) | \$1,683,895           | \$1,174,792            | \$2,507,874   |

The net revenue increase between Adopted and Year End Budget was \$31,632,642, due to current year budgets for categorical funds, which are budgeted as grant award documents are received. Also, the budgets for prior year unspent restricted and unrestricted program funds (carryover) are appropriated mid-year. In addition, the Adopted Budget did not include one-time funds such as \$2,366,143 of Title I School Improvement Grants and \$4,105,449 of Career Technical Education Incentive Grants.

The net increase to the total expenditure budget between Adopted and Year End Budget was \$29,095,760, due to revisions to set up expenditures related to the one-time funds described above and the categorical program funds, which are budgeted after July 1 as grant award documents are received and school site plans are approved.

Actual revenues were \$7,216,942, or 1.4%, below Year End Budget, due primarily to unspent and unearned categorical revenue and one-time revenues that carryover to 2018-19. Actual expenditures were \$13,144,551, or 2.5% below Year End Budget, due to timing of grants received in the later part of the year, unspent categorical revenue and unspent school site program funds.

The following table summarizes the General Fund operational fund financial statements for the year ended June 30, 2018:

|                                |                |
|--------------------------------|----------------|
| Total Revenue                  | \$504,534,628  |
| Total Expenditures             | \$518,008,558  |
| Other Financing Sources & Uses | \$2,507,874    |
| Net Change                     | (\$10,966,056) |

## District Reserves and Net Ending Balance

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

The District also has the option of committing or assigning the ending balance. Committing funds requires the Board of Education to designate the funds for any purpose by a majority vote at a Board meeting. Once the funds are committed, the amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraints for the committed funds. The Board has not taken any action in 2017-18 to commit funds. Assigned ending balances are constrained by the District's intent, but are neither restricted nor committed. An example of assignment is designating the ending balance to be used for a future textbook adoption.

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

| <b>Ending Fund Balances</b>          | <b>June 30, 2018</b> | <b>June 30, 2017</b> | <b>Difference</b> |
|--------------------------------------|----------------------|----------------------|-------------------|
| Fund 01 General                      | \$70,500,751         | \$81,466,807         | (\$10,966,056)    |
| Fund 09 Charter Schools              | \$3,364,988          | \$4,020,812          | (\$655,824)       |
| Fund 11 Adult Education              | \$0                  | \$467,678            | (\$467,678)       |
| Fund 12 Child Development            | \$16,296             | \$1,297,883          | (\$1,281,587)     |
| Fund 13 Cafeteria                    | \$11,206,788         | \$10,846,642         | \$360,146         |
| Fund 14 Deferred Maintenance         | \$0                  | \$160,613            | (\$160,613)       |
| Fund 21 Building                     | \$147,183,197        | \$183,598,722        | (\$36,415,525)    |
| Fund 25 Developer Fees               | \$14,663,941         | \$9,644,267          | \$5,019,674       |
| Fund 49 Community Facilities         | \$3,504,915          | \$2,409,063          | \$1,095,852       |
| Fund 51 Bond Interest and Redemption | \$39,273,247         | \$40,952,072         | (\$1,678,825)     |
| Fund 67 Self Insurance               | \$11,630,221         | \$9,862,314          | \$1,767,907       |

## Capital Projects

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

### Total Expenditures for Fiscal Year Ended June 30, 2018

|   |              |                      |
|---|--------------|----------------------|
| <u>Measure Q</u>  |              | <u>\$ 30,662,422</u> |
| • Program Management Expenditures                       | \$ 1,083,511 |                      |
| • Completed Project Expenditures:                       |              |                      |
| ▪ Core Academic Renovation                              | 8,010,138    |                      |
| ▪ District-wide Fire & Irrigation Improvements          | 1,986,972    |                      |
| ▪ Modernization, Repair & Upgrades                      | 8,478,620    |                      |
| ▪ Program Enhancements                                  | 400,495      |                      |
| ▪ Resource and Energy Conservation Improvement Projects | 361,991      |                      |
| • In Progress Project Expenditures:                     |              |                      |
| ▪ Core Academic Renovation                              | 1,347,248    |                      |
| ▪ District-wide Fire & Irrigation Improvements          | 345,028      |                      |
| ▪ Modernization, Repair & Upgrades                      | 5,743,370    |                      |
| ▪ Program Enhancements                                  | 454,060      |                      |
| ▪ Resource and Energy Conservation Improvement Projects | 111,484      |                      |
| ▪ Technology Upgrades                                   | 2,339,505    |                      |
| <u>Measure R</u>  |              | <u>\$ 6,029,040</u>  |
| • Program Management Expenditures                       | \$ 258,278   |                      |
| • In Progress Project Expenditures:                     |              |                      |
| ▪ Athletics: Fields, Gyms, Locker Rooms                 | 2,367,526    |                      |
| ▪ Nutrition Services Center                             | 3,403,236    |                      |

### Summary of Future Projects as of June 30, 2018

| <u>Project Year(s)</u> | <u>Projects</u>                                     | <u>Estimated Budget</u> |
|------------------------|---|-------------------------|
| <u>Measure Q</u>       |   | <u>\$ 77,100,000</u>    |
| 2019-2021              | Core Academic Renovation                            | \$ 27,729,000           |
| 2019-2021              | Modernization, Repair & Upgrade Projects            | 46,871,000              |
| 2019-2021              | Resource & Energy Conservation Improvement Projects | 2,500,000               |
| <u>Measure R</u>       |   | <u>\$ 30,900,000</u>    |
| 2019-2021              | Nutrition Services Center                           | 30,900,000              |

## **District Indebtedness**

As of June 30, 2018, the District has incurred \$1,804,562,828 in long-term liabilities. Of this amount, \$504,146,352 are General Obligation Bonds and Accreted Interest backed by property tax increases voted on by District residents in 1999, 2002 and 2012, and \$65,565,000 of Lease Revenue Bonds, backed by Mello-Roos Community Facilities funds.

Over 66% of our long-term debt is related to our investment in our employees post-retirement. The District continues to provide lifetime health benefits to eligible retirees. With the adoption of GASB Statement No. 75, our recognized net OPEB liability increased to \$725,760,458. Additionally, our pension liability increased \$63,064,000 to \$468,143,000.

## **Financial Outlook**

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

The District is working with the Sacramento County Office of Education (SCOE) and fiscal advisor to ensure future fiscal stability. While the 2018-2019 budget has yet to be approved by SCOE, the goal of our interim budget reporting is to provide a budget that can be certified “qualified.” Multiyear budget projections will become clearer once the January Governor’s Proposed Budget is released and the May Revision is issued. In the meantime, the District is working with its partners and evaluating all opportunities for an improved future financial outlook.

## **BASIC FINANCIAL STATEMENTS**



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
June 30, 2018

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|  | Governmental<br>Activities |
|--|----------------------------|
| <b>ASSETS</b>  |                            |
| Cash and investments (Note 2)  | \$ 319,892,472             |
| Receivables  | 37,455,634                 |
| Prepaid expenses   | 13,380                     |
| Stores inventory   | 559,440                    |
| Non-depreciable capital assets (Note 4)                              | 39,563,391                 |
| Depreciable capital assets, net of accumulated depreciation (Note 4) | <u>521,727,281</u>         |
| Total assets   | <u>919,211,598</u>         |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                                |                            |
| Deferred outflows of resources - pensions (Notes 8 and 9)            | 172,099,949                |
| Deferred outflows of resources - OPEB (Note 10)                      | 33,078,830                 |
| Deferred loss on refunding of debt                                   | <u>2,420,891</u>           |
| Total deferred outflows of resources                                 | <u>207,599,670</u>         |
| <b>LIABILITIES</b>   |                            |
| Accounts payable   | 53,091,798                 |
| Unpaid claims and claim adjustment expenses (Note 5)                 | 543,004                    |
| Unearned revenue   | 8,600,173                  |
| Long-term liabilities (Note 6):                                      |                            |
| Due within one year  | 69,595,156                 |
| Due after one year   | <u>1,734,967,672</u>       |
| Total liabilities  | <u>1,866,797,803</u>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                 |                            |
| Deferred inflows of resources - OPEB (Note 10)                       | 77,274,142                 |
| Deferred inflows of resources - pensions (Notes 8 and 9)             | <u>44,856,000</u>          |
| Total deferred inflows of resources                                  | <u>122,130,142</u>         |
| <b>NET POSITION</b>  |                            |
| Net investment in capital assets                                     | 98,731,556                 |
| Restricted:  |                            |
| Legally restricted programs  | 24,812,188                 |
| Capital projects   | 40,422,193                 |
| Debt service   | 39,273,247                 |
| Unrestricted   | <u>(1,065,355,861)</u>     |
| Total net position   | <u>\$ (862,116,677)</u>    |

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See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2018

|   |                       |                            | Program Revenues                         |  | Net (Expense)<br>Revenue and<br>Changes in<br>Net Position |
|---|-----------------------|----------------------------|--|--|--|
|   | Expenses              | Charges<br>For<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                                 |
| Governmental activities:                                  |                       |                            |  |  |  |
| Instruction   | \$ 388,798,356        | \$ 928,820                 | \$ 94,073,025                            | \$ -                                   | \$ (293,796,511)   |
| Instruction-related services:                             |                       |                            |  |  |  |
| Supervision and administration                            | 35,697,972            | 77,296                     | 19,777,639                               | -                                      | (15,843,037)   |
| Library, media and technology                             | 3,134,490             | 544                        | 678,477                                  | -                                      | (2,455,469)  |
| School site administration                                | 38,035,665            | 5,164                      | 3,576,890                                | -                                      | (34,453,611)   |
| Pupil services:   |                       |                            |  |  |  |
| Home-to-school transportation                             | 12,990,382            | 4,875                      | 116,871                                  | -                                      | (12,868,636)   |
| Food services   | 23,493,046            | 1,040,621                  | 23,891,196                               | -                                      | 1,438,771  |
| All other pupil services                                  | 34,565,108            | 132,270                    | 15,983,922                               | -                                      | (18,448,916)   |
| General administration:                                   |                       |                            |  |  |  |
| Centralized data processing                               | 5,227,831             | 5,641                      | 41,899                                   | -                                      | (5,180,291)  |
| All other general administration                          | 21,323,505            | 45,783                     | 4,130,236                                | -                                      | (17,147,486)   |
| Plant service   | 51,394,540            | 168,052                    | 4,242,713                                | -                                      | (46,983,775)   |
| Ancillary services  | 3,033,595             | 2,396                      | 133,910                                  | -                                      | (2,897,289)  |
| Community services  | 616,628               | -                          | 101,005                                  | -                                      | (515,623)  |
| Enterprise activities                                     | 5,034                 | -                          | -  | -                                      | (5,034)  |
| Other outgo   | 659,827               | -                          | 19,290                                   | -                                      | (640,537)  |
| Interest on long-term liabilities                         | 25,215,610            | -                          | -  | -                                      | (25,215,610)   |
| Total governmental activities                             | <u>\$ 644,191,589</u> | <u>\$ 2,411,462</u>        | <u>\$ 166,767,073</u>                    | <u>\$ -</u>                            | <u>(475,013,054)</u>                                       |
| General revenues:   |                       |                            |  |  |  |
| Taxes and subventions:                                    |                       |                            |  |  |  |
| Taxes levied for general purposes                         |                       |                            |  |  | 96,758,032   |
| Taxes levied for debt service                             |                       |                            |  |  | 44,815,181   |
| Taxes levied for other specific purposes                  |                       |                            |  |  | 3,441,173  |
| Federal and state aid not restricted to specific purposes |                       |                            |  |  | 307,580,250  |
| Interest and investment earnings                          |                       |                            |  |  | 4,002,787  |
| Interagency revenues                                      |                       |                            |  |  | 2,293,767  |
| Miscellaneous   |                       |                            |  |  | 11,149,519   |
| Special extraordinary and items                           |                       |                            |  |  | <u>1,700,000</u>   |
| Total general revenues                                    |                       |                            |  |  | <u>471,740,709</u>   |
| Change in net position                                    |                       |                            |  |  | <u>(3,272,345)</u>   |
| Net position, July 1, 2017, as originally stated          |                       |                            |  |  | (333,205,170)  |
| Cumulative affect of the implementation of GASB 75        |                       |                            |  |  | <u>(525,639,162)</u>                                       |
| Net position, July 1, 2017, restated                      |                       |                            |  |  | <u>(858,844,332)</u>                                       |
| Net position, June 30, 2018                               |                       |                            |  |  | <u>\$ (862,116,677)</u>                                    |

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2018

|  | General<br>Fund             | Building<br>Fund            | Bond<br>Interest and<br>Redemption<br>Funds | All<br>Non-Major<br>Funds   | Total<br>Governmental<br>Funds |
|--|-----------------------------|-----------------------------|---|-----------------------------|--------------------------------|
| <b>ASSETS</b>                          |                             |                             |   |                             |                                |
| Cash and investments:                  |                             |                             |   |                             |                                |
| Cash in County Treasury                | \$ 75,050,277               | \$ 27,011,469               | \$ 49,754,401                               | \$ 26,139,266               | \$ 177,955,413                 |
| Cash on hand and in banks              | 281,217                     | 223                         | -   | 1,737,908                   | 2,019,348                      |
| Cash in revolving fund                 | 225,000                     | -                           | -   | 2,000                       | 227,000                        |
| Cash with Fiscal Agent                 | -                           | 124,929,860                 | 4,160,726                                   | -                           | 129,090,586                    |
| Receivables                            | 8,656,692                   | 606,220                     | 271,994                                     | 7,978,107                   | 17,513,013                     |
| Due from grantor governments           | 16,311,650                  | -                           | -   | 2,049,664                   | 18,361,314                     |
| Due from other funds                   | 4,117,257                   | -                           | -   | 763,642                     | 4,880,899                      |
| Prepaid expenditures                   | 12,730                      | -                           | -   | 650                         | 13,380                         |
| Stores inventory                       | 108,722                     | -                           | -   | 450,718                     | 559,440                        |
|  | <u>                    </u> | <u>                    </u> | <u>                    </u>                 | <u>                    </u> | <u>                    </u>    |
| Total assets                           | <u>\$ 104,763,545</u>       | <u>\$ 152,547,772</u>       | <u>\$ 54,187,121</u>                        | <u>\$ 39,121,955</u>        | <u>\$ 350,620,393</u>          |
| <b>LIABILITIES AND FUND BALANCES</b>   |                             |                             |   |                             |                                |
| Liabilities:                           |                             |                             |   |                             |                                |
| Accounts payable                       | \$ 26,947,248               | \$ 5,364,575                | \$ 13,615,906                               | \$ 1,501,420                | \$ 47,429,149                  |
| Unearned revenue                       | 6,567,313                   | -                           | 1,297,968                                   | 734,892                     | 8,600,173                      |
| Due to other funds                     | 748,233                     | -                           | -   | 4,128,715                   | 4,876,948                      |
|  | <u>                    </u> | <u>                    </u> | <u>                    </u>                 | <u>                    </u> | <u>                    </u>    |
| Total liabilities                      | <u>34,262,794</u>           | <u>5,364,575</u>            | <u>14,913,874</u>                           | <u>6,365,027</u>            | <u>60,906,270</u>              |
| Fund balances:                         |                             |                             |   |                             |                                |
| Nonspendable                           | 346,452                     | -                           | -   | 453,368                     | 799,820                        |
| Restricted                             | 10,224,116                  | 147,183,197                 | 39,273,247                                  | 32,303,560                  | 228,984,120                    |
| Assigned                               | 39,917,050                  | -                           | -   | -                           | 39,917,050                     |
| Unassigned                             | 20,013,133                  | -                           | -   | -                           | 20,013,133                     |
|  | <u>                    </u> | <u>                    </u> | <u>                    </u>                 | <u>                    </u> | <u>                    </u>    |
| Total fund balances                    | <u>70,500,751</u>           | <u>147,183,197</u>          | <u>39,273,247</u>                           | <u>32,756,928</u>           | <u>289,714,123</u>             |
|  | <u>                    </u> | <u>                    </u> | <u>                    </u>                 | <u>                    </u> | <u>                    </u>    |
| Total liabilities and<br>fund balances | <u>\$ 104,763,545</u>       | <u>\$ 152,547,772</u>       | <u>\$ 54,187,121</u>                        | <u>\$ 39,121,955</u>        | <u>\$ 350,620,393</u>          |

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET -  
TO THE STATEMENT OF NET POSITION  
June 30, 2018

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|  |    |             |
|--|----|-------------|
| Total fund balances - Governmental Funds | \$ | 289,714,123 |
|--|----|-------------|

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

|   |  |             |
|---|--|-------------|
| Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,117,458,439 and the accumulated depreciation is \$556,167,767 (Note 4). |  | 561,290,672 |
|---|--|-------------|

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at June 30, 2018 consisted of (Note 6):

|                                       |    |               |                 |
|---------------------------------------|----|---------------|-----------------|
| General Obligation Bonds              | \$ | (487,612,966) |                 |
| Accreted interest                     |    | (16,533,386)  |                 |
| Lease Revenue Bonds                   |    | (65,565,000)  |                 |
| Premium on issuance                   |    | (36,697,438)  |                 |
| Capitalized lease obligations         |    | (34,463)      |                 |
| Net pension liability (Notes 8 and 9) |    | (468,143,000) |                 |
| Net OPEB liability (Note 10)          |    | (725,760,458) |                 |
| Compensated absences                  |    | (4,216,117)   |                 |
|                                       |    |               | (1,804,562,828) |

|   |  |            |
|---|--|------------|
| Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Net position of the Self-Insurance Fund is: |  | 11,630,221 |
|---|--|------------|

|  |  |             |
|--|--|-------------|
| In the governmental funds, interest on long-term liabilities is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred: |  | (5,658,393) |
|--|--|-------------|

|   |  |           |
|---|--|-----------|
| Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the life of the related debt. |  | 2,420,891 |
|---|--|-----------|

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

|   |    |              |              |
|---|----|--------------|--------------|
| Deferred outflows of resources relating to OPEB | \$ | 33,078,830   |              |
| Deferred inflows of resources relating to OPEB  |    | (77,274,142) |              |
|   |    |              | (44,195,312) |

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

|   |    |              |             |
|---|----|--------------|-------------|
| Deferred outflows of resources relating to pensions | \$ | 172,099,949  |             |
| Deferred inflows of resources relating to pensions  |    | (44,856,000) |             |
|   |    |              | 127,243,949 |

|  |    |               |
|--|----|---------------|
| Total net position - governmental activities | \$ | (862,116,677) |
|--|----|---------------|

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See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2018

|   | General<br>Fund      | Building<br>Fund      | Bond<br>Interest and<br>Redemption<br>Fund | All<br>Non-Major<br>Funds | Total<br>Governmental<br>Funds |
|---|----------------------|-----------------------|--|---------------------------|--------------------------------|
| <b>Revenues:</b>  |                      |                       |  |                           |                                |
| Local control funding formula (LCFF):                     |                      |                       |  |                           |                                |
| State apportionment                                       | \$ 287,546,461       | \$ -                  | \$ -                                       | \$ 16,549,486             | \$ 304,095,947                 |
| Local sources   | <u>85,807,376</u>    | <u>-</u>              | <u>-</u>                                   | <u>-</u>                  | <u>85,807,376</u>              |
| Total LCFF  | <u>373,353,837</u>   | <u>-</u>              | <u>-</u>                                   | <u>16,549,486</u>         | <u>389,903,323</u>             |
| Federal sources   | 49,249,342           | -                     | -  | 36,590,673                | 85,840,015                     |
| Other state sources                                       | 70,050,430           | -                     | 418,376                                    | 13,497,213                | 83,966,019                     |
| Other local sources                                       | <u>11,881,019</u>    | <u>2,531,860</u>      | <u>45,500,887</u>                          | <u>15,917,120</u>         | <u>75,830,886</u>              |
| Total revenues  | <u>504,534,628</u>   | <u>2,531,860</u>      | <u>45,919,263</u>                          | <u>82,554,492</u>         | <u>635,540,243</u>             |
| <b>Expenditures:</b>                                      |                      |                       |  |                           |                                |
| Current:  |                      |                       |  |                           |                                |
| Certificated salaries                                     | 196,143,370          | -                     | -  | 18,478,296                | 214,621,666                    |
| Classified salaries                                       | 63,562,086           | 921,832               | -  | 15,811,047                | 80,294,965                     |
| Employee benefits   | 160,839,811          | 293,039               | -  | 22,040,346                | 183,173,196                    |
| Books and supplies  | 19,147,391           | 332,851               | -  | 12,309,670                | 31,789,912                     |
| Contract services and operating expenditures              | 71,049,494           | 437,676               | -  | 4,630,879                 | 76,118,049                     |
| Other outgo   | 659,827              | -                     | -  | -                         | 659,827                        |
| Capital outlay  | 2,202,829            | 37,141,559            | -  | 1,736,036                 | 41,080,424                     |
| Debt service:   |                      |                       |  |                           |                                |
| Principal retirement                                      | 2,218,576            | -                     | 27,235,000                                 | 200,000                   | 29,653,576                     |
| Interest  | <u>2,185,174</u>     | <u>-</u>              | <u>20,363,088</u>                          | <u>930,374</u>            | <u>23,478,636</u>              |
| Total expenditures  | <u>518,008,558</u>   | <u>39,126,957</u>     | <u>47,598,088</u>                          | <u>76,136,648</u>         | <u>680,870,251</u>             |
| (Deficiency) excess of revenues (under) over expenditures | <u>(13,473,930)</u>  | <u>(36,595,097)</u>   | <u>(1,678,825)</u>                         | <u>6,417,844</u>          | <u>(45,330,008)</u>            |
| <b>Other financing sources (uses):</b>                    |                      |                       |  |                           |                                |
| Transfers in  | 3,755,901            | -                     | -  | 1,248,027                 | 5,003,928                      |
| Transfers out   | (1,248,027)          | -                     | -  | (3,755,901)               | (5,003,928)                    |
| Proceeds from the sale of land/building                   | <u>-</u>             | <u>179,572</u>        | <u>-</u>                                   | <u>-</u>                  | <u>179,572</u>                 |
| Total other financing sources (uses)                      | <u>2,507,874</u>     | <u>179,572</u>        | <u>-</u>                                   | <u>(2,507,874)</u>        | <u>179,572</u>                 |
| Change in fund balances                                   | (10,966,056)         | (36,415,525)          | (1,678,825)                                | 3,909,970                 | (45,150,436)                   |
| Fund balances, July 1, 2017                               | <u>81,466,807</u>    | <u>183,598,722</u>    | <u>40,952,072</u>                          | <u>28,846,958</u>         | <u>334,864,559</u>             |
| Fund balances, June 30, 2018                              | <u>\$ 70,500,751</u> | <u>\$ 147,183,197</u> | <u>\$ 39,273,247</u>                       | <u>\$ 32,756,928</u>      | <u>\$ 289,714,123</u>          |

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2018

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|  |                 |
|--|-----------------|
| Net change in fund balances - Total Governmental Funds   | \$ (45,150,436) |
| Amounts reported for governmental activities in the statement of activities are different because:   |                 |
| Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).   | 42,853,705      |
| Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).  | (35,652,710)    |
| In the governmental funds, the entire proceeds from the disposal of capital assets is reported as revenue. In the statement of activities, only the resulting gain or loss is reported (Note 4).   | (106,662)       |
| Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).  | 29,653,576      |
| Accreted interest is an expense that is not reported in the governmental funds (Note 6).   | (1,922,468)     |
| Premiums related to the issuance of long-term liabilities is recognized as an other financing source in the governmental funds, but decreases the liability in the statement of net position. (Note 6).  | 2,467,442       |
| In governmental funds, deferred inflows and deferred outflows of resources are not recognized. In the government-wide statements, deferred inflows and deferred outflows of resources are amortized over the life of the debt. The net activity in the deferred outflow for the current year is: | (335,656)       |
| In governmental funds, interest on long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred.  | (1,946,292)     |
| Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost recovery basis. The change in net position for the Self-Insurance Fund was:  | 1,767,908       |

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2018

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|   |                       |
|---|-----------------------|
| In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: | \$ 9,706,599          |
| In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6).  | 4,128,524             |
| In the statement of activities, expenses related to net OPEB liability are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6 and 10).                                     | <u>(8,735,875)</u>    |
| Change in net position of governmental activities   | <u>\$ (3,272,345)</u> |

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See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
STATEMENT OF FUND NET POSITION - PROPRIETARY FUND  
SELF-INSURANCE FUND  
June 30, 2018

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**ASSETS**

Current assets:

Cash and investments:

|                           |                  |
|---------------------------|------------------|
| Cash in County Treasury   | \$ 10,349,432    |
| Cash on hand and in banks | 693              |
| Cash with Fiscal Agent    | 250,000          |
| Receivables               | <u>1,581,307</u> |

|                      |                   |
|----------------------|-------------------|
| Total current assets | <u>12,181,432</u> |
|----------------------|-------------------|

**LIABILITIES**

Current liabilities:

|   |                |
|---|----------------|
| Accounts payable                            | 4,256          |
| Due to Other Funds                          | 3,951          |
| Unpaid claims and claim adjustment expenses | <u>543,004</u> |

|                           |                |
|---------------------------|----------------|
| Total current liabilities | <u>551,211</u> |
|---------------------------|----------------|

**NET POSITION**

|              |                             |
|--------------|-----------------------------|
| Unrestricted | <u><u>\$ 11,630,221</u></u> |
|--------------|-----------------------------|

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See accompanying notes to the financial statements.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
STATEMENT OF CHANGE IN  
NET POSITION - PROPRIETARY FUND  
SELF-INSURANCE FUND  
For the Year Ended June 30, 2018

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|                                   |                             |
|-----------------------------------|-----------------------------|
| Operating revenues:               |                             |
| Self-insurance premiums           | \$ 15,960,525               |
| Other local revenue               | <u>64</u>                   |
| Total operating revenues          | <u>15,960,589</u>           |
| Operating expenses:               |                             |
| Classified salaries               | 296,200                     |
| Employee benefits                 | 150,335                     |
| Books and supplies                | 10,559                      |
| Contract services                 | <u>13,833,807</u>           |
| Total operating expenses          | <u>14,290,901</u>           |
| Net operating income              | 1,669,688                   |
| Non-operating income:             |                             |
| Interest income                   | <u>98,220</u>               |
| Change in net position            | 1,767,908                   |
| Total net position, July 1, 2017  | <u>9,862,313</u>            |
| Total net position, June 30, 2018 | <u><u>\$ 11,630,221</u></u> |

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See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
STATEMENT OF CASH FLOWS - PROPRIETARY FUND  
SELF-INSURANCE FUND  
For the Year Ended June 30, 2018

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|   |                             |
|---|-----------------------------|
| Cash flows from operating activities:   |                             |
| Cash received from self-insurance premiums  | \$ 14,723,900               |
| Cash paid for employee benefits   | (14,046,683)                |
| Cash paid for other expenses  | <u>(455,236)</u>            |
| Net cash provided by operating activities   | 221,981                     |
| Cash flows provided by investing activities:  |                             |
| Interest income received  | <u>98,220</u>               |
| Change in cash and investments  | 320,201                     |
| Cash and investments, July 1, 2017  | <u>10,279,924</u>           |
| Cash and investments, June 30, 2018   | <u><u>\$ 10,600,125</u></u> |
| Reconciliation of net operating income to net cash provided by operating activities:        |                             |
| Net operating income  | <u>\$ 1,669,688</u>         |
| Adjustments to reconcile net operating income to net cash provided by operating activities: |                             |
| (Increase) in:  |                             |
| Receivables   | (1,236,689)                 |
| (Decrease) increase in:   |                             |
| Unpaid claims and claim adjustment expenses   | (212,876)                   |
| Accounts payable  | (2,093)                     |
| Due to other funds  | <u>3,951</u>                |
| Total adjustments   | <u>(1,447,707)</u>          |
| Net cash provided by operating activities   | <u><u>\$ 221,981</u></u>    |

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See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
STATEMENT OF FIDUCIARY NET POSITION  
TRUST AND AGENCY FUNDS  
June 30, 2018

|                                | Trust<br>Fund             | Agency<br>Funds          |                                 |
|--------------------------------|---------------------------|--------------------------|---------------------------------|
|                                | Scholar-<br>ship<br>Trust | Student<br>Body<br>Funds | Warrant<br>Pass-Through<br>Fund |
| <b>ASSETS</b>                  |                           |                          |                                 |
| Cash and investments (Note 2): |                           |                          |                                 |
| Cash in County Treasury        | \$ -                      | \$ -                     | \$ 47,878,392                   |
| Cash on hand and in banks      | 482,636                   | 1,257,115                | -                               |
| Receivables                    | -                         | 110                      | -                               |
| Stores inventory               | -                         | 5,655                    | -                               |
|                                | <u>-</u>                  | <u>5,655</u>             | <u>-</u>                        |
| Total assets                   | <u>482,636</u>            | <u>\$ 1,262,880</u>      | <u>\$ 47,878,392</u>            |
| <b>LIABILITIES</b>             |                           |                          |                                 |
| Due to student groups          | -                         | \$ 1,262,880             | \$ -                            |
| Accounts payable               | -                         | -                        | 47,878,392                      |
|                                | <u>-</u>                  | <u>-</u>                 | <u>47,878,392</u>               |
| Total liabilities              | <u>-</u>                  | <u>\$ 1,262,880</u>      | <u>\$ 47,878,392</u>            |
| <b>NET POSITION</b>            |                           |                          |                                 |
| Restricted for scholarships    | <u>\$ 482,636</u>         |                          |                                 |

See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION  
TRUST FUND  
For the Year Ended June 30, 2018

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|   | Scholarship<br><u>Trust</u> |
|---|-----------------------------|
| Additions:                                      |                             |
| Other local sources                             | \$ <u>40,700</u>            |
| Deductions:                                     |                             |
| Contract services and operating<br>expenditures | <u>33,346</u>               |
| Change in net position                          | 7,354                       |
| Net position, July 1, 2017                      | <u>475,282</u>              |
| Net position, June 30, 2018                     | <u><u>\$ 482,636</u></u>    |

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See accompanying notes to the financial statements

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**A - Manifestations of Oversight**

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

**B - Accounting for Fiscal Matters**

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**C - Scope of Public Service and Financial Presentation**

1. The Corporation and the Authority were created for the sole purpose of financially assisting the District.
2. The Corporation is a nonprofit, public benefit corporation incorporated under the laws of the State of California and recorded by the Secretary of State. The Authority was created pursuant to a joint powers agreement between the District and the California Statewide Communities Development Authority, pursuant to the California Government Code, commencing with Section 6500. The Corporation and the Authority were formed to provide financing assistance to the District for construction and acquisition of major capital facilities. Upon completion the District intends to occupy all Corporation and Authority facilities. When the Authority's Lease Revenue Bonds have been paid with state reimbursements and the District's developer fees, title of all Corporation and Authority property will pass to the District for no additional consideration.
3. The Corporation's and the Authority's financial activity is presented in the financial statements in the Building Fund. Lease Revenue Bonds issued by the Authority are included in the government-wide financial statements. There are currently no outstanding Certificates of Participation under the Corporation as of June 30, 2018.

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

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

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

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**A - Major Funds:**

**1. General Fund:**

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

**2. Building Fund:**

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

**3. Bond Interest and Redemption Fund:**

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

**B - Other Funds:**

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

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

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

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

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

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was required as of June 30, 2018.

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

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

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

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(Continued)



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

|                                | <u>STRP</u>           | <u>PERF B</u>         | <u>Total</u>          |
|--------------------------------|-----------------------|-----------------------|-----------------------|
| Deferred outflows of resources | <u>\$ 133,817,733</u> | <u>\$ 38,282,216</u>  | <u>\$ 172,099,949</u> |
| Deferred inflows of resources  | <u>\$ 42,288,000</u>  | <u>\$ 2,568,000</u>   | <u>\$ 44,856,000</u>  |
| Net pension liability          | <u>\$ 344,390,000</u> | <u>\$ 123,753,000</u> | <u>\$ 468,143,000</u> |
| Pension expense                | <u>\$ 38,537,873</u>  | <u>\$ 12,431,752</u>  | <u>\$ 50,969,625</u>  |

Compensated Absences: Compensated absences totaling \$4,216,117 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

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

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Net Position: Net position is displayed in three components:

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

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

**A - Nonspendable Fund Balance:**

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

**B - Restricted Fund Balance:**

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

**C - Committed Fund Balance:**

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2018, the District had no committed fund balances.

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D - Assigned Fund Balance:**

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however, as of June 30, 2018, no such designation has occurred.

**E - Unassigned Fund Balance:**

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

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

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

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2018, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

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

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

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

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**New Accounting Pronouncement:** In June 2015, the Government Accounting Standards Board (GASB) issued GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This Statement improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local government employers about financial support for OPEB that is provided by other entities. The provisions in GASB Statement No. 75 are effective for fiscal years beginning after June 15, 2017. Based on the implementation of Statement No. 75, the District's July 1, 2017 net position was restated by \$525,639,162 because of the recognition of the net OPEB liability and related deferred outflows of resources.

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments at June 30, 2018 are reported at fair value and consisted of the following:

|                               | Governmental Activities |                      |                      | Fiduciary            |
|-------------------------------|-------------------------|----------------------|----------------------|----------------------|
|                               | Governmental<br>Funds   | Proprietary<br>Fund  | Total                | Activities           |
| Pooled Funds:                 |                         |                      |                      |                      |
| Cash in County Treasury       | <u>\$177,955,413</u>    | <u>\$ 10,349,432</u> | <u>\$188,304,845</u> | <u>\$ 47,878,392</u> |
| Deposits:                     |                         |                      |                      |                      |
| Cash on hand and in banks     | 2,019,348               | 693                  | 2,020,041            | 1,739,751            |
| Cash in revolving fund        | <u>227,000</u>          | <u>-</u>             | <u>227,000</u>       | <u>-</u>             |
| Total deposits                | <u>2,246,348</u>        | <u>693</u>           | <u>2,247,041</u>     | <u>1,739,751</u>     |
| Investments:                  |                         |                      |                      |                      |
| Cash with Fiscal Agent        | <u>129,090,586</u>      | <u>250,000</u>       | <u>129,340,586</u>   | <u>-</u>             |
| Total cash and<br>investments | <u>\$309,292,347</u>    | <u>\$ 10,600,125</u> | <u>\$319,892,472</u> | <u>\$ 49,618,143</u> |

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

**Deposits - Custodial Credit Risk:** The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2018, the carrying amount of the District's accounts was \$3,986,792 and the bank balance was \$2,459,090. \$951,598 of the bank balance was FDIC insured and \$1,507,492 remained uninsured.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 2 – CASH AND INVESTMENTS (Continued)**

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

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2018, the District had no significant interest rate risk related to cash and investments held.

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

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2018, the District had no concentration of credit risk.

**NOTE 3 – INTERFUND TRANSACTIONS**

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

Interfund Receivables/Payables: Individual interfund receivable and payable balances at June 30, 2018 were as follows:

| <u>Fund</u>          | <u>Interfund<br/>Receivables</u> | <u>Interfund<br/>Payables</u> |
|----------------------|----------------------------------|-------------------------------|
| Major Funds:         |                                  |                               |
| General              | \$ 4,117,257                     | \$ 748,233                    |
| Non-Major Funds:     |                                  |                               |
| Charter Schools      | 237,843                          | 152,513                       |
| Adult Education      | 450,141                          | 748,179                       |
| Child Development    | 11                               | 2,197,260                     |
| Cafeteria            | 75,647                           | 1,030,225                     |
| Deferred Maintenance | -                                | 538                           |
| Self-Insurance       | -                                | 3,951                         |
|                      | <u>                    </u>      | <u>                    </u>   |
| Totals               | <u>\$ 4,880,899</u>              | <u>\$ 4,880,899</u>           |

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 3 – INTERFUND TRANSACTIONS (Continued)**

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

Transfers for the 2017-2018 fiscal year were as follows:

|  |                            |
|--|----------------------------|
| Transfer from the General Fund to the Charter Schools Fund to sustain Sacramento New Tech Charter School.                                    | \$ 237,620                 |
| Transfer from the General Fund to the Charter School Fund for the district-wide school climate survey incentive.                             | 2,000                      |
| Transfer from the General Fund to the Charter School Fund for revenue from civic permits generated at New Joseph Bonnheim Community Charter. | 78                         |
| Transfer from the General Fund to the Adult Education Fund for contribution for parent education for preschool classes.                      | 444,689                    |
| Transfer from the General Fund to the Adult Education Fund for contribution to graphic arts.   | 573                        |
| Transfer from the General Fund to the Child Development Fund to sustain child development programs.  | 502,296                    |
| Transfer from the General Fund to the Cafeteria Fund to reimburse child nutrition for bad debt for negative meal accounts.                   | 60,771                     |
| Transfer from the Charter Schools Fund to the General Fund for Charter Fees.   | 1,719,653                  |
| Transfer from the Charter Schools Fund to the General Fund for indirect costs.   | 10,048                     |
| Transfer from the Adult Education Fund to General Fund for indirect costs.   | 77,609                     |
| Transfer from the Child Development Fund to the General Fund for indirect costs.   | 971,347                    |
| Transfer from the Cafeteria Fund to the General Fund for indirect costs.   | <u>977,244</u>             |
|  | <u><u>\$ 5,003,928</u></u> |

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 4 – CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2018 is shown below:

|                                | Balance<br>July 1,<br><u>2017</u> | Transfers<br>and<br><u>Additions</u> | Transfers<br>and<br><u>Deductions</u> | Balance<br>June 30,<br><u>2018</u> |
|--------------------------------|-----------------------------------|--------------------------------------|---------------------------------------|------------------------------------|
| <u>Governmental Activities</u> |                                   |                                      |                                       |                                    |
| Non-depreciable:               |                                   |                                      |                                       |                                    |
| Land                           | \$ 19,790,495                     | \$ 1,490,000                         | \$ 57,000                             | \$ 21,223,495                      |
| Work-in-process                | 38,255,180                        | 15,428,057                           | 35,343,341                            | 18,339,896                         |
| Depreciable:                   |                                   |                                      |                                       |                                    |
| Buildings                      | 799,596,566                       | 48,384,388                           | 1,036,727                             | 846,944,227                        |
| Site improvements              | 166,583,416                       | 7,810,945                            | 289,819                               | 174,104,542                        |
| Equipment                      | <u>53,072,435</u>                 | <u>5,083,656</u>                     | <u>1,309,812</u>                      | <u>56,846,279</u>                  |
| Totals, at cost                | <u>1,077,298,092</u>              | <u>78,197,046</u>                    | <u>38,036,699</u>                     | <u>1,117,458,439</u>               |
| Less accumulated depreciation: |                                   |                                      |                                       |                                    |
| Buildings                      | (400,023,849)                     | (22,638,717)                         | (999,916)                             | (421,662,650)                      |
| Site improvements              | (86,652,769)                      | (7,820,454)                          | (289,819)                             | (94,183,404)                       |
| Equipment                      | <u>(36,425,135)</u>               | <u>(5,193,539)</u>                   | <u>(1,296,961)</u>                    | <u>(40,321,713)</u>                |
| Total accumulated depreciation | <u>(523,101,753)</u>              | <u>(35,652,710)</u>                  | <u>(2,586,696)</u>                    | <u>(556,167,767)</u>               |
| Capital assets, net            | <u>\$ 554,196,339</u>             | <u>\$ 42,544,336</u>                 | <u>\$ 35,450,003</u>                  | <u>\$ 561,290,672</u>              |

Depreciation expense was charged to governmental activities as follows:

|                                  |                      |
|----------------------------------|----------------------|
| Instruction                      | \$ 31,753,656        |
| Food services                    | 297,966              |
| All other pupil services         | 885,230              |
| Community services               | 244,437              |
| All other general administration | 2,085,788            |
| Plant services                   | <u>385,633</u>       |
| Total depreciation expense       | <u>\$ 35,652,710</u> |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 5 – SELF-INSURANCE CLAIMS**

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

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

District management recomputes the liability annually using available updated claims data. Annually, the District obtains an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors. The liability for workers compensation is based on an actuarial study dated March 7, 2018 and April 10, 2017 for the years ended June 30, 2018 and June 30, 2017, respectively.

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

|   | June 30,<br><u>2017</u> | June 30,<br><u>2018</u> |
|---|-------------------------|-------------------------|
| Unpaid claim and claim adjustment expenses,<br>beginning of year    | \$ 1,173,483            | \$ 755,880              |
| Total incurred claims and claim adjustment<br>expenses              | 14,134,850              | 13,833,807              |
| Total payments  | <u>(14,552,453)</u>     | <u>(14,046,683)</u>     |
| Total unpaid claims and claim adjustment<br>expenses at end of year | <u>\$ 755,880</u>       | <u>\$ 543,004</u>       |

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(Continued)



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 6 – LONG-TERM LIABILITIES**

General Obligation Bonds

A summary of General Obligation Bonds payable as of June 30, 2018 follows:

| <u>Series</u> | <u>Interest Rate</u> | <u>Original Maturity</u> | <u>Balance July 1, 2017</u> | <u>Current Year Issuance</u> | <u>Current Year Refunded &amp; Matured</u> | <u>Balance June 30, 2018</u> |
|---------------|----------------------|--------------------------|-----------------------------|------------------------------|--|------------------------------|
| 2007 - CA     | 4.6 - 4.8%           | 2032                     | \$ 26,077,966               | \$ -                         | \$ -                                       | \$ 26,077,966                |
| 2011          | 0.5 - 5.5%           | 2029                     | 55,990,000                  | -                            | 4,460,000                                  | 51,530,000                   |
| 2012          | 2.0 - 5.3%           | 2031                     | 93,530,000                  | -                            | 5,600,000                                  | 87,930,000                   |
| 2013 - A      | 2.0 - 5.0%           | 2038                     | 12,740,000                  | -                            | 355,000                                    | 12,385,000                   |
| 2013 - B      | 5.7%                 | 2038                     | 40,000,000                  | -                            | -  | 40,000,000                   |
| 2014          | 2.0 - 5.0%           | 2027                     | 40,185,000                  | -                            | 2,455,000                                  | 37,730,000                   |
| 2015          | 2.0 - 5.0%           | 2030                     | 32,575,000                  | -                            | 2,285,000                                  | 30,290,000                   |
| 2015 C1       | 2.0 - 5.0%           | 2041                     | 66,260,000                  | -                            | -  | 66,260,000                   |
| 2015 C2       | 0.7 - 1.2%           | 2033                     | 11,490,000                  | -                            | 11,490,000                                 | -                            |
| 2016          | 2.0-4.0%             | 2041                     | 14,000,000                  | -                            | 590,000                                    | 13,410,000                   |
| 2017 - E      | 3.0-5.0%             | 2047                     | 112,000,000                 | -                            | -  | 112,000,000                  |
| 2017 - C      | 3.0-5.0%             | 2047                     | 10,000,000                  | -                            | -  | 10,000,000                   |
|               |                      |                          | <u>\$ 514,847,966</u>       | <u>\$ -</u>                  | <u>\$ 27,235,000</u>                       | <u>\$ 487,612,966</u>        |

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

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2018 are as follows:

| <u>Year Ending June 30,</u> | <u>Principal</u>      | <u>Interest</u>       | <u>Total</u>          |
|-----------------------------|-----------------------|-----------------------|-----------------------|
| 2019                        | \$ 33,435,000         | \$ 20,929,276         | \$ 54,364,276         |
| 2020                        | 24,200,000            | 19,808,126            | 44,008,126            |
| 2021                        | 23,155,000            | 18,771,601            | 41,926,601            |
| 2022                        | 24,475,000            | 17,667,576            | 42,142,576            |
| 2023                        | 18,515,000            | 16,489,226            | 35,004,226            |
| 2024-2028                   | 120,882,711           | 83,000,138            | 203,882,849           |
| 2029-2033                   | 90,860,255            | 67,970,683            | 158,830,938           |
| 2034-2038                   | 44,410,000            | 29,518,325            | 73,928,325            |
| 2039-2043                   | 79,805,000            | 9,872,238             | 89,677,238            |
| 2044-2047                   | <u>27,875,000</u>     | <u>2,819,000</u>      | <u>30,694,000</u>     |
|                             | <u>\$ 487,612,966</u> | <u>\$ 286,846,189</u> | <u>\$ 774,459,155</u> |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

On June 30, 2011, the District issued 2011 General Obligation Refunding Bonds totaling \$79,585,000. Bond proceeds were used to refund a portion of the District's 1999 Series B, 1999 Series C, and General Obligation Refunding Bonds, Series 2001. The refunded bonds were paid off as of June 30, 2018.

On June 14, 2012, the District issued 2012 General Obligation Refunding Bonds totaling \$113,245,000. Bond proceeds were used to advance refund all of the District's 1999 Series B, 1999 Series C, General Obligation Refunding Bonds, Series 2001, and the 2002 Series A. Proceeds were also used to advance refund a portion of the District's 1999 Series D Bonds. The refunded bonds were paid off as of June 30, 2018.

On January 15, 2014, the District issued 2014 General Obligation Refunding Bonds totaling \$44,535,000. Bond proceeds were used to refund a portion of the District's 2002 General Obligation Bonds, Series 2005. The refunded bonds were paid off as of June 30, 2018.

On January 8, 2015, the District issued 2015 General Obligation Refunding Bonds totaling \$32,740,000. Bond proceeds were used to refund the District's 2002, General Obligation Bonds, Series 2005 and 2007. The refunded bonds were paid off as of June 30, 2016.

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

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

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

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

| <u>Year Ending</u><br><u>June 30,</u> | <u>Principal</u>     | <u>Interest</u>      | <u>Total</u>         |
|---------------------------------------|----------------------|----------------------|----------------------|
| 2019                                  | \$ 2,245,000         | \$ 1,845,250         | \$ 4,090,250         |
| 2020                                  | 2,370,000            | 1,733,000            | 4,103,000            |
| 2021                                  | 2,495,000            | 1,614,500            | 4,109,500            |
| 2022                                  | 2,625,000            | 1,489,750            | 4,114,750            |
| 2023                                  | 2,770,000            | 1,358,500            | 4,128,500            |
| 2024-2028                             | 6,175,000            | 5,039,750            | 11,214,750           |
| 2029-2033                             | -                    | 4,556,250            | 4,556,250            |
| 2034-2038                             | 12,370,000           | 3,379,250            | 15,749,250           |
| 2039-2040                             | <u>5,855,000</u>     | <u>442,750</u>       | <u>6,297,750</u>     |
|                                       | <u>\$ 36,905,000</u> | <u>\$ 21,459,000</u> | <u>\$ 58,364,000</u> |

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

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

| Year Ending<br>June 30, | Principal            | Interest             | Total                |
|-------------------------|----------------------|----------------------|----------------------|
| 2019                    | \$ 200,000           | \$ 1,172,194         | \$ 1,372,194         |
| 2020                    | 200,000              | 1,164,014            | 1,364,014            |
| 2021                    | 200,000              | 1,155,834            | 1,355,834            |
| 2022                    | 200,000              | 1,147,654            | 1,347,654            |
| 2023                    | 200,000              | 1,139,474            | 1,339,474            |
| 2024-2028               | 11,075,000           | 5,182,644            | 16,257,644           |
| 2029-2033               | <u>16,585,000</u>    | <u>1,810,050</u>     | <u>18,395,050</u>    |
|                         | <u>\$ 28,660,000</u> | <u>\$ 12,771,864</u> | <u>\$ 41,431,864</u> |

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

| Year Ending<br>June 30,           | Lease<br>Payments |
|-----------------------------------|-------------------|
| 2019                              | \$ 32,405         |
| 2020                              | <u>2,866</u>      |
| Total payments                    | 35,271            |
| Less amount representing interest | <u>(808)</u>      |
| Net minimum lease payments        | <u>\$ 34,463</u>  |

**Schedule of Changes in Long-Term Liabilities:** A schedule of changes in long-term liabilities for the year ended June 30, 2018 is shown below:

|  | Balance<br>July 1, 2017,<br>as restated | Additions            | Deductions            | Balance<br>June 30, 2018 | Amounts<br>Due Within<br>One Year |
|--|---|----------------------|-----------------------|--------------------------|-----------------------------------|
| Governmental activities:               |   |                      |                       |                          |                                   |
| General Obligation Bonds               | \$ 514,847,966                          | \$ -                 | \$ 27,235,000         | \$ 487,612,966           | \$ 33,435,000                     |
| Accreted interest                      | 14,610,918                              | 1,922,468            | -                     | 16,533,386               | -                                 |
| Lease Revenue Bonds                    | 67,920,000                              | -                    | 2,355,000             | 65,565,000               | 2,445,000                         |
| Premium on issuance                    | 39,164,880                              | -                    | 2,467,442             | 36,697,438               | 2,467,442                         |
| Capitalized lease obligations          | 98,039                                  | -                    | 63,576                | 34,463                   | 31,597                            |
| Net Pension Liability<br>(Notes 8 & 9) | 405,079,000                             | 63,064,000           | -                     | 468,143,000              | -                                 |
| Net OPEB liability (Note 10)           | 809,220,740                             | -                    | 83,460,282            | 725,760,458              | 27,000,000                        |
| Compensated absences                   | <u>8,344,641</u>                        | <u>-</u>             | <u>4,128,524</u>      | <u>4,216,117</u>         | <u>4,216,117</u>                  |
|  | <u>\$ 1,859,286,184</u>                 | <u>\$ 64,986,468</u> | <u>\$ 119,709,824</u> | <u>\$ 1,804,562,828</u>  | <u>\$ 69,595,156</u>              |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

**NOTE 6 – LONG-TERM LIABILITIES (Continued)**

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

**NOTE 7 – FUND BALANCES**

Fund balances, by category, at June 30, 2018 consisted of the following:

|  | General<br>Fund      | Building<br>Fund      | Bond<br>Interest<br>Redemption<br>Fund | All<br>Non-Major<br>Funds | Total                 |
|--|----------------------|-----------------------|--|---------------------------|-----------------------|
| Nonspendable:                          |                      |                       |  |                           |                       |
| Revolving cash fund                    | \$ 225,000           | \$ -                  | \$ -                                   | \$ 2,000                  | \$ 227,000            |
| Stores inventory                       | 108,722              | -                     | -                                      | 450,718                   | 559,440               |
| Prepaid expenditures                   | <u>12,730</u>        | <u>-</u>              | <u>-</u>                               | <u>650</u>                | <u>13,380</u>         |
| Subtotal nonspendable                  | <u>346,452</u>       | <u>-</u>              | <u>-</u>                               | <u>453,368</u>            | <u>799,820</u>        |
| Restricted:                            |                      |                       |  |                           |                       |
| Legally restricted programs            | 10,224,116           | -                     | -                                      | 14,134,704                | 24,358,820            |
| Capital projects                       | -                    | 147,183,197           | -                                      | 18,168,856                | 165,352,053           |
| Debt service                           | <u>-</u>             | <u>-</u>              | <u>39,273,247</u>                      | <u>-</u>                  | <u>39,273,247</u>     |
| Subtotal restricted                    | <u>10,224,116</u>    | <u>147,183,197</u>    | <u>39,273,247</u>                      | <u>32,303,560</u>         | <u>228,984,120</u>    |
| Assigned:                              |                      |                       |  |                           |                       |
| Cover Deficit Spending in Future Years | 33,788,013           | -                     | -                                      | -                         | 33,788,013            |
| Textbook Adoption                      | 6,000,000            | -                     | -                                      | -                         | 6,000,000             |
| Special Education                      | <u>129,037</u>       | <u>-</u>              | <u>-</u>                               | <u>-</u>                  | <u>129,037</u>        |
| Subtotal assigned                      | <u>39,917,050</u>    | <u>-</u>              | <u>-</u>                               | <u>-</u>                  | <u>39,917,050</u>     |
| Unassigned:                            |                      |                       |  |                           |                       |
| Designated for economic uncertainty    | <u>20,013,133</u>    | <u>-</u>              | <u>-</u>                               | <u>-</u>                  | <u>20,013,133</u>     |
| Total fund balances                    | <u>\$ 70,500,751</u> | <u>\$ 147,183,197</u> | <u>\$ 39,273,247</u>                   | <u>\$ 32,756,928</u>      | <u>\$ 289,714,123</u> |

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

*General Information about the State Teachers' Retirement Plan*

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

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

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

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

*CalSTRS 2% at 60*

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

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

*CalSTRS 2% at 62*

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

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

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

A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

*Members* - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2017-18. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 9.205 percent of applicable member earnings for fiscal year 2017-18.

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

According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2017, valuation adopted by the board in May 2018, the increase in normal cost was greater than 1 percent. Therefore, contribution rates for CalSTRS 2% as 62 members will increase by 1 percent effective July 1, 2018.

*Employers* – 14.43 percent of applicable member earnings.

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

The CalSTRS employer contribution rate increases effective for fiscal year 2017-18 through fiscal year 2045-46 are summarized in the table below:

| <u>Effective Date</u>             | <u>Prior Rate</u> | <u>Increase</u>                            | <u>Total</u> |
|-----------------------------------|-------------------|--|--------------|
| July 01, 2017                     | 8.25%             | 6.18%                                      | 14.43%       |
| July 01, 2018                     | 8.25%             | 8.03%                                      | 16.28%       |
| July 01, 2019                     | 8.25%             | 9.88%                                      | 18.13%       |
| July 01, 2020                     | 8.25%             | 10.85%                                     | 19.10%       |
| July 01, 2021 to<br>June 30, 2046 | 8.25%             | *  | *            |
| July 01, 2046                     | 8.25%             | Increase from prior rate ceases in 2046-47 |              |

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

The District contributed \$29,172,733 to the plan for the fiscal year ended June 30, 2018.

*State* - 9.328 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

Also as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-2046. The CalSTRS state contribution rates effective for fiscal year 2017-18 and beyond are summarized in the table below.

As shown in the subsequent table, the state rate will increase to 5.311 percent on July 1, 2018, to continue paying down the unfunded liabilities associated with the benefits structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions.

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

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

(2) In May 2018, the board of CalSTRS exercised its limited authority to increase the state contribution rate by 0.5 percent of the payroll effective July 1, 2018.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

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

At June 30, 2018, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

|  |                              |
|--|------------------------------|
| District's proportionate share of the net pension liability                              | \$ 344,390,000               |
| State's proportionate share of the net pension liability<br>associated with the District | <u>203,739,000</u>           |
| Total  | <u><u>\$ 548,129,000</u></u> |

The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts and the State. At June 30, 2017, the District's proportion was 0.372 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$38,537,873 and revenue of \$20,247,271 for support provided by the State. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|---|---|--|
| Difference between expected and actual experience   | \$ 1,274,000                              | \$ 6,007,000                             |
| Changes of assumptions  | 63,802,000                                | -  |
| Net differences between projected and<br>actual earnings on investments   | -   | 9,172,000                                |
| Changes in proportion and differences between<br>District contributions and proportionate share<br>of contributions | 39,569,000                                | 27,109,000                               |
| Contributions made subsequent to measurement date   | <u>29,172,733</u>                         | <u>-</u>                                 |
| Total   | <u><u>\$ 133,817,733</u></u>              | <u><u>\$ 42,288,000</u></u>              |

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(Continued)



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

\$29,172,733 reported as deferred outflows of resources related to pensions resulting from contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended  
June 30,

|      |               |
|------|---------------|
| 2019 | \$ 5,166,917  |
| 2020 | \$ 18,564,917 |
| 2021 | \$ 13,626,916 |
| 2022 | \$ 4,645,250  |
| 2023 | \$ 7,144,000  |
| 2024 | \$ 13,209,000 |

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2017 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

|                                   |   |
|-----------------------------------|---|
| Valuation Date                    | June 30, 2016                                     |
| Experience Study                  | July 1, 2010 through June 30, 2015                |
| Actuarial Cost Method             | Entry age normal                                  |
| Investment Rate of Return         | 7.10%   |
| Consumer Price Inflation          | 2.75%   |
| Wage Growth                       | 3.50%   |
| Post-retirement Benefit Increases | 2.00% simple for DB<br>Not applicable for DBS/CBB |

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

During the 2016-17 measurement period, CalSTRS completed an experience study for the period starting July 1, 2010, and ending June 30, 2015. The experience study was adopted by the board in February 2017. As a result of the study, certain assumptions used in determining the NPL of the STRP changed, including the price inflation, wage growth, discount rate and the mortality tables used in the actuarial valuation of the NPL. The changes to the assumptions as a result of the experience study follow:

| <u>Assumption</u>         | <u>Measurement period</u>     |                               |
|---------------------------|-------------------------------|-------------------------------|
|                           | As of June 30,<br><u>2017</u> | As of June 30,<br><u>2016</u> |
| Consumer price inflation  | 2.75%                         | 3.00%                         |
| Investment rate of return | 7.10%                         | 7.60%                         |
| Wage growth               | 3.50%                         | 3.75%                         |

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

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

\* 20-year geometric average

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

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

|  | 1%<br>Decrease<br>(6.10%) | Current<br>Discount<br>Rate (7.10%) | 1%<br>Increase<br>(8.10%) |
|--|---------------------------|-------------------------------------|---------------------------|
| District's proportionate share of<br>the net pension liability | <u>\$505,674,000</u>      | <u>\$344,390,000</u>                | <u>\$213,497,000</u>      |

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

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

*General Information about the Public Employer's Retirement Fund B*

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

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

<https://www.calpers.ca.gov/docs/forms-publications/cafr-2017.pdf>

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

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

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2018 were as follows:

*Members* - The member contribution rate was 6.50 or 7.50 percent of applicable member earnings for fiscal year 2017-18.

*Employers* - The employer contribution rate was 15.531 percent of applicable member earnings.

The District contributed \$11,256,216 to the plan for the fiscal year ended June 30, 2018.

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

At June 30, 2018, the District reported a liability of \$123,753,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school Districts. At June 30, 2017, the District's proportion was 0.518 percent, which was a decrease of 0.015 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized pension expense of \$12,431,752. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual experience   | \$ 4,434,000                      | \$ -                             |
| Changes of assumptions  | 18,076,000                        | 1,457,000                        |
| Net differences between projected and actual earnings on investments  | 4,281,000                         | -                                |
| Changes in proportion and differences between District contributions and proportionate share of contributions | 235,000                           | 1,111,000                        |
| Contributions made subsequent to measurement date   | <u>11,256,216</u>                 | <u>-</u>                         |
| Total   | <u>\$ 38,282,216</u>              | <u>\$ 2,568,000</u>              |

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

\$11,256,216 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Years Ended<br>June 30, |                |
|-------------------------|----------------|
| 2019                    | \$ 6,723,083   |
| 2020                    | \$ 11,608,083  |
| 2021                    | \$ 8,471,084   |
| 2022                    | \$ (2,344,250) |

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2017 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2016, and rolling forward the total pension liability to June 30, 2017. The financial reporting actuarial valuation as of June 30, 2016, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

|                                   |  |
|-----------------------------------|--|
| Valuation Date                    | June 30, 2016  |
| Experience Study                  | June 30, 1997 through June 30, 2011  |
| Actuarial Cost Method             | Entry age normal   |
| Investment Rate of Return         | 7.15%  |
| Consumer Price Inflation          | 2.75%  |
| Wage Growth                       | Varies by entry age and service  |
| Post-retirement Benefit Increases | Contract COLA up to 2.00% until Purchasing<br>Power Protection Allowance Floor on<br>Purchasing Power applies 2.75% thereafter |

The mortality table used was developed based on CalPERS specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report.

All other actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from 1997 to 2011, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

During the 2016-17 measurement period, the financial reporting discount rate for the Plan was lowered from 7.65 percent to 7.15 percent.

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

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

| <u>Asset Class</u>          | <u>Long-Term*<br/>Assumed Asset<br/>Allocation</u> | <u>Expected Real<br/>Rate of Return<br/>Years 1 - 10 (1)</u> | <u>Expected Real<br/>Rate of Return<br/>Years 11+ (2)</u> |
|-----------------------------|--|--|---|
| Global Equity               | 47%  | 4.90%  | 5.38%   |
| Fixed Income                | 19   | 0.80   | 2.27  |
| Inflation Assets            | 6  | 0.60   | 1.39  |
| Private Equity              | 12   | 6.60   | 6.63  |
| Real Estate                 | 11   | 2.80   | 5.21  |
| Infrastructure & Forestland | 3  | 3.90   | 5.36  |
| Liquidity                   | 2  | (0.40)   | (0.90)  |

\* 10-year geometric average

(1) An expected inflation rate of 2.50% used for this period

(2) An expected inflation rate of 3.00% used for this period

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

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

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

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

|  | 1%<br>Decrease<br>(6.15%) | Current<br>Discount<br>Rate (7.15%) | 1%<br>Increase<br>(8.15%) |
|--|---------------------------|-------------------------------------|---------------------------|
| District’s proportionate share of the<br>net pension liability | <u>\$ 182,081,000</u>     | <u>\$ 123,753,000</u>               | <u>\$ 75,366,000</u>      |

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

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

*General Information - Other Postemployment Benefits Plan (OPEB)*

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

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

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

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

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

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

|  | Number of<br>Participants |
|--|---------------------------|
| Inactive Plan members, covered spouses, or<br>beneficiaries currently receiving benefits | 3,114                     |
| Inactive employees/dependents entitled to but<br>not yet receiving benefits              | -                         |
| Active employees   | <u>4,379</u>              |
|  | <u><u>7,493</u></u>       |

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

Contributions to the Plan from the District were \$33,078,830 for the year ended June 30, 2018.

OPEB Plan Investments: The plan discount rate of 3.56% was determined using the following asset allocation and assumed rate of return:

| <u>Asset Class</u>                         | Long-Term*<br>Assumed Asset<br>Allocation | Expected Real<br>Rate of Return<br><u>1 Year</u> | Expected Real<br>Rate of Return<br><u>3 Year</u> |
|--|---|--|--|
| Global Equity                              | 57%                                       | 19.4%  | 5.2%   |
| Fixed Income                               | 27  | 0.3  | 4.3  |
| Treasury Inflation-Protected<br>Securities | 5   | (0.6)  | 0.6  |
| Real Estate Investment Trusts              | 8   | (0.1)  | 3.9  |
| Commodities                                | 3   | (8.9)  | (24.8)   |

\*Geometric average

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

|  |        |
|--|--------|
| Money-weighted rate of return on OPEB plan investments | 10.70% |
|--|--------|

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

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(Continued)



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

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

|                             |   |
|-----------------------------|---|
| Valuation date              | June 30, 2016   |
| Measurement date            | June 30, 2017   |
| Funding Method              | Entry age normal, level percent of pay  |
| General Inflation Rate      | 2.75%   |
| Long Term Return on Assets  | 7.25% as of June 30, 2016 and June 30, 2017, net of plan investment expenses and including inflation  |
| Discount rate               | 2.92% as of June 30, 2016<br>3.56% as of June 30, 2017<br>(use of Fidelity 20 year AA GO Municipal Bond Index)  |
| Salary increase             | 3.25% per year, used only to allocate the cost of benefits between service years  |
| Assumed Wage inflation      | 3.0% per year; used as a component of assumed salary increases  |
| Health care cost trend rate | 7.50% for 2018 and 2019, decreasing 0.5 percent per year thereafter to an ultimate rate of 5.00% for year 2024 and later years.   |
| Mortality                   | For certificated employees the 2011 CalSTRS mortality tables were used<br>For classified employees the 2014 CalPERS active mortality for miscellaneous employees were used<br>Mortality rates used were those published by CalPERS, adjusted to back out 20 years of Scale BB to central year 2008  |
| Participants Valued         | Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation   |
| Participation Rate          | Active Employees: 100% of active benefits-eligible employees who qualify for District paid retiree premiums are assumed to elect to continue their current plan coverage in retirement. Those not currently covered are assumed to elect as follows: 1) Waiving SCTA Actives - SCTA Opt-Out Subsidy; 2) Waiving Non-SCTA Actives - Kaiser HMO (Mgmt/Class)<br>15% of active employees who qualify access to coverage in retirement, but not for District paid premiums are assumed to continue medical coverage in retirement.<br>Retired Participants: Existing medical plan elections are assumed to be continued until age 65 (Medicare eligibility) |

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

Changes in the Net OPEB Liability:

|                        | Total OPEB<br>Liability<br>(a) | Total Fiduciary<br>Net Position<br>(b) | Net OPEB<br>Liability<br>(a) - (b) |
|------------------------|--------------------------------|--|------------------------------------|
| Balance, June 30, 2017 | <u>\$832,507,858</u>           | <u>\$ 23,287,118</u>                   | <u>\$809,220,740</u>               |
| Changes for the year:  |                                |  |                                    |
| Service cost           | 33,273,763                     | -                                      | 33,273,763                         |
| Interest               | 24,982,078                     | -                                      | 24,982,078                         |
| Assumption changes     | (89,783,252)                   | -                                      | (89,783,252)                       |
| Employer contributions | -                              | 48,000,844                             | (48,000,844)                       |
| Interest income        | -                              | 2,685,893                              | (2,685,893)                        |
| Investment gains       | -                              | 1,265,580                              | (1,265,580)                        |
| Administrative expense | -                              | (19,446)                               | 19,446                             |
| Benefit payments       | <u>(20,462,037)</u>            | <u>(20,462,037)</u>                    | <u>-</u>                           |
| Net change             | (51,989,448)                   | 31,470,834                             | (83,460,282)                       |
| Balance, June 30, 2018 | <u>\$780,518,410</u>           | <u>\$ 54,757,952</u>                   | <u>\$725,760,458</u>               |

The changes in assumptions include a change in the discount rate from 2.92% in the prior valuation, to 3.56% in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2018, which had a significant effect on the District's total OPEB liability.

Sensitivity of the Net OPEB Liability to Assumptions: The following presents the net OPEB liability calculated using the discount rate of 3.56 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (2.56 percent) and 1 percent higher (4.56%):

|                    | 1%<br>Decrease<br>(2.56%) | Current<br>Discount<br>Rate (3.56%) | 1%<br>Increase<br>(4.56%) |
|--------------------|---------------------------|-------------------------------------|---------------------------|
| Net OPEB liability | <u>\$ 872,495,347</u>     | <u>\$ 725,760,458</u>               | <u>\$ 609,869,579</u>     |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

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

|                    | 1%<br>Decrease<br>(6.50%) | Healthcare Cost<br>Trend Rates<br>Rate (7.50%) | 1%<br>Increase<br>(8.50%) |
|--------------------|---------------------------|--|---------------------------|
| Net OPEB liability | <u>\$ 577,537,037</u>     | <u>\$ 725,760,458</u>                          | <u>\$ 938,324,398</u>     |

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

For the year ended June 30, 2018, the District recognized OPEB expense of \$41,814,704. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
|---|-----------------------------------|----------------------------------|
| Difference between expected and actual experience   | \$ -                              | \$ -                             |
| Changes of assumptions  | -                                 | 76,261,678                       |
| Net differences between projected and actual earnings on investments  | -                                 | 1,012,464                        |
| Changes in proportion and differences between District contributions and proportionate share of contributions | -                                 | -                                |
| Benefits paid subsequent to measurement date  | <u>33,078,830</u>                 | <u>-</u>                         |
| Total   | <u>\$ 33,078,830</u>              | <u>\$ 77,274,142</u>             |

\$33,078,830 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Years Ended<br><u>June 30,</u> |                 |
|--------------------------------|-----------------|
| 2019                           | \$ (13,774,690) |
| 2020                           | \$ (13,774,690) |
| 2021                           | \$ (13,774,690) |
| 2022                           | \$ (13,774,690) |
| 2023                           | \$ (13,521,574) |
| Thereafter                     | \$ (8,653,808)  |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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

Differences between projected and actual earnings on investment are amortized over a closed period of 4 years as of the June 30, 2017 measurement date. Changes in assumptions are amortized over a closed period of 6.64 years as of the June 30, 2017 measurement date.

**NOTE 11 – JOINT POWERS AGREEMENTS**

Schools Insurance Authority: The District is a member with other school districts of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program for property and liability coverage. The joint powers agency is to be self-sustaining through member premiums. SIA enters into insurance agreements for coverage above self-insured retention layers, whereby it cedes various amounts of risk to other insurance companies or joint power authorities. SIA's Property, Liability and Workers' Compensation Programs provide self-insured retention of \$100,000, \$750,000 and \$1,000,000 per incident, respectively. The District continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year. The following is a summary of financial information for SIA at June 30, 2018:

|                        |    |             |
|------------------------|----|-------------|
| Total assets           | \$ | 156,099,265 |
| Deferred outflows      | \$ | 2,183,259   |
| Total liabilities      | \$ | 78,395,474  |
| Deferred inflows       | \$ | 438,183     |
| Total net position     | \$ | 79,448,867  |
| Total revenues         | \$ | 64,932,531  |
| Total expenses         | \$ | 59,366,494  |
| Change in net position | \$ | 5,566,037   |

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

**NOTE 12 – CONTINGENCIES**

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

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

At June 30, 2018 the District had approximately \$1,354,786 in outstanding construction contract commitments.

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2018

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**NOTE 13 – SUBSEQUENT EVENT**

On July 25, 2018, the District issued General Obligation Bonds, Election of 2012 (Measure Q), 2018 Series F, totaling \$10,000,000 for the purposes of the bond measure passed by voters on November 6, 2012, Measure Q. The 2018 General Obligation Bonds mature in varying amounts during the succeeding year through August 2024 with an interest rate of 2.46%.

## **REQUIRED SUPPLEMENTARY INFORMATION**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2018

|  | Budget               |                      |                      | Variance                   |
|--|----------------------|----------------------|----------------------|----------------------------|
|  | Original             | Final                | Actual               | Favorable<br>(Unfavorable) |
| Revenues:  |                      |                      |                      |                            |
| LCFF:  |                      |                      |                      |                            |
| State apportionment  | \$ 293,695,389       | \$ 286,980,174       | \$ 287,546,461       | \$ 566,287                 |
| Local sources  | <u>73,670,317</u>    | <u>85,807,376</u>    | <u>85,807,376</u>    | <u>-</u>                   |
| Total LCFF   | <u>367,365,706</u>   | <u>372,787,550</u>   | <u>373,353,837</u>   | <u>566,287</u>             |
| Federal sources  | 51,515,753           | 58,150,761           | 49,249,342           | (8,901,419)                |
| Other state sources  | 56,275,406           | 69,619,793           | 70,050,430           | 430,637                    |
| Other local sources  | <u>4,962,063</u>     | <u>11,193,466</u>    | <u>11,881,019</u>    | <u>687,553</u>             |
| Total revenues   | <u>480,118,928</u>   | <u>511,751,570</u>   | <u>504,534,628</u>   | <u>(7,216,942)</u>         |
| Expenditures:  |                      |                      |                      |                            |
| Current:   |                      |                      |                      |                            |
| Certificated salaries  | 197,337,618          | 197,720,844          | 196,143,370          | 1,577,474                  |
| Classified salaries  | 61,159,475           | 64,766,144           | 63,562,086           | 1,204,058                  |
| Employee benefits  | 160,938,613          | 160,770,978          | 160,839,811          | (68,833)                   |
| Books and supplies   | 21,569,264           | 24,773,683           | 19,147,391           | 5,626,292                  |
| Contract services and operating expenditures                 | 55,550,675           | 72,287,223           | 71,049,494           | 1,237,729                  |
| Other outgo  | -                    | -                    | 659,827              | (659,827)                  |
| Capital outlay   | 2,665,254            | 6,430,486            | 2,202,829            | 4,227,657                  |
| Debt service:  |                      |                      |                      |                            |
| Principal retirement   | -                    | 2,220,292            | 2,218,576            | 1,716                      |
| Interest   | <u>2,836,450</u>     | <u>2,183,459</u>     | <u>2,185,174</u>     | <u>(1,715)</u>             |
| Total expenditures   | <u>502,057,349</u>   | <u>531,153,109</u>   | <u>518,008,558</u>   | <u>13,144,551</u>          |
| (Deficiency) excess of revenues<br>(under) over expenditures | <u>(21,938,421)</u>  | <u>(19,401,539)</u>  | <u>(13,473,930)</u>  | <u>5,927,609</u>           |
| Other financing sources (uses):                              |                      |                      |                      |                            |
| Transfers in   | 3,413,895            | 3,515,921            | 3,755,901            | 239,980                    |
| Transfers out  | <u>(1,730,000)</u>   | <u>(2,341,129)</u>   | <u>(1,248,027)</u>   | <u>1,093,102</u>           |
| Total other financing sources<br>(uses)                      | <u>1,683,895</u>     | <u>1,174,792</u>     | <u>2,507,874</u>     | <u>1,333,082</u>           |
| Change in fund balance                                       | (20,254,526)         | (18,226,747)         | (10,966,056)         | 7,260,691                  |
| Fund balance, July 1, 2017                                   | <u>81,466,807</u>    | <u>81,466,807</u>    | <u>81,466,807</u>    | <u>-</u>                   |
| Fund balance, June 30, 2018                                  | <u>\$ 61,212,281</u> | <u>\$ 63,240,060</u> | <u>\$ 70,500,751</u> | <u>\$ 7,260,691</u>        |

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS  
For the Year Ended June 30, 2018

Last 10 Fiscal Years

|   | <u>2018</u>                  |
|---|------------------------------|
| <b>TOTAL OPEB LIABILITY</b>   |                              |
| Service cost  | \$ 33,273,763                |
| Interest on total OPEB liability  | 24,982,078                   |
| Changes of assumptions  | (89,783,252)                 |
| Benefit payments  | <u>(20,462,037)</u>          |
| Net change in total OPEB liability                                      | (51,989,448)                 |
| Total OPEB liability - beginning of year (a)                            | <u>832,507,858</u>           |
| Total OPEB liability - end of year (b)                                  | <u><u>\$ 780,518,410</u></u> |
| <b>PLAN FIDUCIARY NET POSITION</b>                                      |                              |
| Contributions - employer  | \$ 48,000,844                |
| Net investment income   | 3,951,473                    |
| Administrative expenses   | (19,446)                     |
| Benefit payments  | <u>(20,462,037)</u>          |
| Change in plan fiduciary net position                                   | 31,470,834                   |
| Fiduciary trust net position - beginning of year (c)                    | <u>23,287,118</u>            |
| Fiduciary trust net position - end of year (d)                          | <u><u>\$ 54,757,952</u></u>  |
| Net OPEB liability - beginning (a) - (c)                                | <u><u>\$ 809,220,740</u></u> |
| Net OPEB liability - ending (b) - (d)                                   | <u><u>\$ 725,760,458</u></u> |
| Plan fiduciary net position as a percentage of the total OPEB liability | 7%                           |
| Covered employee payroll  | \$ 263,777,849               |
| Net OPEB liability as a percentage of covered employee payroll          | 275%                         |

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



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - OPEB  
For the Year Ended June 30, 2018

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Other Postemployment Benefits  
Last 10 Fiscal Years

|   | <u>2018*</u>        |
|---|---------------------|
| Actuarially determined contribution                                     | \$ 41,766,451       |
| Contributions in relation to the actuarially<br>determined contribution | <u>(33,078,830)</u> |
| Contribution deficiency (excess)  | <u>\$ 8,687,621</u> |
| Covered employee payroll  | \$284,495,904       |
| Contributions as a percentage of covered employee payroll               | 11.63%              |

\*The ADC for the District's fiscal year end June 30, 2018 was determined as part of the June 30, 2016 valuation using a 7.25% discount rate.

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF MONEY-WEIGHTED RATE OF RETURN ON OPEB PLAN INVESTMENTS  
For the Year Ended June 30, 2018

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Last 10 Fiscal Years

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

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

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See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
For the Year Ended June 30, 2018

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

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

All years prior to 2015 are not available.

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
For the Year Ended June 30, 2018

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Public Employer's Retirement Fund B  
Last 10 Fiscal Years

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

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

All years prior to 2015 are not available.

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See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
For the Year Ended June 30, 2018

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State Teachers' Retirement Plan  
Last 10 Fiscal Years

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

All years prior to 2015 are not available.

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS  
For the Year Ended June 30, 2018

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Public Employer's Retirement Fund B  
Last 10 Fiscal Years

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

All years prior to 2015 are not available.

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See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2018

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**NOTE 1 - PURPOSE OF SCHEDULES**

**A - Budgetary Comparison Schedule**

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

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

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

**C - Schedule of the District's Contributions - OPEB**

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

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

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

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

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

**F – Schedule of the District's Contributions**

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

**G – Changes of Benefit Terms**

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

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
(Continued)  
June 30, 2018

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**NOTE 1 – PURPOSE OF SCHEDULES** (Continued)

H - Changes of Assumptions

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

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

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

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



## **SUPPLEMENTARY INFORMATION**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
ALL NON-MAJOR FUNDS  
June 30, 2018

|                                      | Charter<br>Schools<br>Fund | Adult<br>Education<br>Fund | Child<br>Development<br>Fund | Cafeteria<br>Fund    | Deferred<br>Maintenance<br>Fund | Developer<br>Fees<br>Fund | Community<br>Facilities<br>Fund | Total                |
|--------------------------------------|----------------------------|----------------------------|------------------------------|----------------------|---------------------------------|---------------------------|---------------------------------|----------------------|
| <b>ASSETS</b>                        |                            |                            |                              |                      |                                 |                           |                                 |                      |
| Cash in County Treasury              | \$ 3,318,675               | \$ 11,551                  | \$ 1,171,088                 | \$ 4,871,760         | \$ 5,383                        | \$ 13,248,125             | \$ 3,512,684                    | \$ 26,139,266        |
| Cash on hand and in banks            | 11,236                     | -                          | -                            | 438,638              | -                               | 1,288,034                 | -                               | 1,737,908            |
| Cash in revolving account            | -                          | -                          | -                            | 2,000                | -                               | -                         | -                               | 2,000                |
| Receivables                          | 24,557                     | 168,771                    | 766,471                      | 6,865,011            | 538                             | 131,665                   | 21,094                          | 7,978,107            |
| Due from grantor government          | 186,968                    | 349,450                    | 1,512,497                    | 749                  | -                               | -                         | -                               | 2,049,664            |
| Due from other funds                 | 237,843                    | 450,141                    | 11                           | 75,647               | -                               | -                         | -                               | 763,642              |
| Prepaid expenditures                 | -                          | -                          | -                            | 650                  | -                               | -                         | -                               | 650                  |
| Stores inventory                     | -                          | -                          | -                            | 450,718              | -                               | -                         | -                               | 450,718              |
| Total assets                         | <u>\$ 3,779,279</u>        | <u>\$ 979,913</u>          | <u>\$ 3,450,067</u>          | <u>\$ 12,705,173</u> | <u>\$ 5,921</u>                 | <u>\$ 14,667,824</u>      | <u>\$ 3,533,778</u>             | <u>\$ 39,121,955</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                            |                            |                              |                      |                                 |                           |                                 |                      |
| Liabilities:                         |                            |                            |                              |                      |                                 |                           |                                 |                      |
| Accounts payable                     | \$ 236,981                 | \$ 230,734                 | \$ 534,128                   | \$ 461,448           | \$ 5,383                        | \$ 3,883                  | \$ 28,863                       | \$ 1,501,420         |
| Unearned revenue                     | 24,797                     | 1,000                      | 702,383                      | 6,712                | -                               | -                         | -                               | 734,892              |
| Due to other funds                   | <u>152,513</u>             | <u>748,179</u>             | <u>2,197,260</u>             | <u>1,030,225</u>     | <u>538</u>                      | <u>-</u>                  | <u>-</u>                        | <u>4,128,715</u>     |
| Total liabilities                    | <u>414,291</u>             | <u>979,913</u>             | <u>3,433,771</u>             | <u>1,498,385</u>     | <u>5,921</u>                    | <u>3,883</u>              | <u>28,863</u>                   | <u>6,365,027</u>     |
| Fund balances:                       |                            |                            |                              |                      |                                 |                           |                                 |                      |
| Nonspendable                         | -                          | -                          | -                            | 453,368              | -                               | -                         | -                               | 453,368              |
| Restricted                           | <u>3,364,988</u>           | <u>-</u>                   | <u>16,296</u>                | <u>10,753,420</u>    | <u>-</u>                        | <u>14,663,941</u>         | <u>3,504,915</u>                | <u>32,303,560</u>    |
| Total fund balances                  | <u>3,364,988</u>           | <u>-</u>                   | <u>16,296</u>                | <u>11,206,788</u>    | <u>-</u>                        | <u>14,663,941</u>         | <u>3,504,915</u>                | <u>32,756,928</u>    |
| Total liabilities and fund balances  | <u>\$ 3,779,279</u>        | <u>\$ 979,913</u>          | <u>\$ 3,450,067</u>          | <u>\$ 12,705,173</u> | <u>\$ 5,921</u>                 | <u>\$ 14,667,824</u>      | <u>\$ 3,533,778</u>             | <u>\$ 39,121,955</u> |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES  
ALL NON-MAJOR FUNDS  
For the Year Ended June 30, 2018

|  | Charter<br>Schools<br>Fund | Adult<br>Education<br>Fund | Child<br>Development<br>Fund | Cafeteria<br>Fund    | Deferred<br>Maintenance<br>Fund | Developer<br>Fees<br>Fund | Community<br>Facilities<br>Fund | Total                |
|--|----------------------------|----------------------------|------------------------------|----------------------|---------------------------------|---------------------------|---------------------------------|----------------------|
| Revenues:  |                            |                            |                              |                      |                                 |                           |                                 |                      |
| LCFF   | \$ 16,549,486              | \$ -                       | \$ -                         | \$ -                 | \$ -                            | \$ -                      | \$ -                            | \$ 16,549,486        |
| Federal sources  | 324,263                    | 1,879,942                  | 12,065,918                   | 22,320,550           | -                               | -                         | -                               | 36,590,673           |
| Other state sources  | 1,559,459                  | 1,884,371                  | 8,620,557                    | 1,432,826            | -                               | -                         | -                               | 13,497,213           |
| Other local sources  | <u>64,029</u>              | <u>4,051,472</u>           | <u>2,336,866</u>             | <u>1,242,027</u>     | <u>1,387</u>                    | <u>6,499,081</u>          | <u>1,722,258</u>                | <u>15,917,120</u>    |
| Total revenues   | <u>18,497,237</u>          | <u>7,815,785</u>           | <u>23,023,341</u>            | <u>24,995,403</u>    | <u>1,387</u>                    | <u>6,499,081</u>          | <u>1,722,258</u>                | <u>82,554,492</u>    |
| Expenditures:  |                            |                            |                              |                      |                                 |                           |                                 |                      |
| Current:   |                            |                            |                              |                      |                                 |                           |                                 |                      |
| Certificated salaries  | 8,098,192                  | 2,366,532                  | 8,013,572                    | -                    | -                               | -                         | -                               | 18,478,296           |
| Classified salaries  | 1,293,225                  | 1,677,777                  | 5,515,149                    | 7,324,896            | -                               | -                         | -                               | 15,811,047           |
| Employee benefits  | 5,530,743                  | 2,418,583                  | 9,602,346                    | 4,488,674            | -                               | -                         | -                               | 22,040,346           |
| Books and supplies   | 644,981                    | 314,991                    | 361,881                      | 10,883,798           | 21,348                          | 11,087                    | 71,584                          | 12,309,670           |
| Contract services and<br>operating expenditures              | 2,085,149                  | 1,844,230                  | 342,929                      | 279,085              | 52,456                          | 13,563                    | 13,467                          | 4,630,879            |
| Capital outlay   | 10,768                     | 29,003                     | -                            | 742,331              | 88,196                          | 324,383                   | 541,355                         | 1,736,036            |
| Debt service:  |                            |                            |                              |                      |                                 |                           |                                 |                      |
| Principal retirement   | -                          | -                          | -                            | -                    | -                               | 200,000                   | -                               | 200,000              |
| Interest   | <u>-</u>                   | <u>-</u>                   | <u>-</u>                     | <u>-</u>             | <u>-</u>                        | <u>930,374</u>            | <u>-</u>                        | <u>930,374</u>       |
| Total expenditures   | <u>17,663,058</u>          | <u>8,651,116</u>           | <u>23,835,877</u>            | <u>23,718,784</u>    | <u>162,000</u>                  | <u>1,479,407</u>          | <u>626,406</u>                  | <u>76,136,648</u>    |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>834,179</u>             | <u>(835,331)</u>           | <u>(812,536)</u>             | <u>1,276,619</u>     | <u>(160,613)</u>                | <u>5,019,674</u>          | <u>1,095,852</u>                | <u>6,417,844</u>     |
| Other financing sources (uses):                              |                            |                            |                              |                      |                                 |                           |                                 |                      |
| Transfers in   | 239,698                    | 445,262                    | 502,296                      | 60,771               | -                               | -                         | -                               | 1,248,027            |
| Transfers out  | <u>(1,729,701)</u>         | <u>(77,609)</u>            | <u>(971,347)</u>             | <u>(977,244)</u>     | <u>-</u>                        | <u>-</u>                  | <u>-</u>                        | <u>(3,755,901)</u>   |
| Total other financing<br>sources (uses)                      | <u>(1,490,003)</u>         | <u>367,653</u>             | <u>(469,051)</u>             | <u>(916,473)</u>     | <u>-</u>                        | <u>-</u>                  | <u>-</u>                        | <u>(2,507,874)</u>   |
| Net change in fund<br>balances                               | (655,824)                  | (467,678)                  | (1,281,587)                  | 360,146              | (160,613)                       | 5,019,674                 | 1,095,852                       | 3,909,970            |
| Fund balances, July 1, 2017                                  | <u>4,020,812</u>           | <u>467,678</u>             | <u>1,297,883</u>             | <u>10,846,642</u>    | <u>160,613</u>                  | <u>9,644,267</u>          | <u>2,409,063</u>                | <u>28,846,958</u>    |
| Fund balances, June 30, 2018                                 | <u>\$ 3,364,988</u>        | <u>\$ -</u>                | <u>\$ 16,296</u>             | <u>\$ 11,206,788</u> | <u>\$ -</u>                     | <u>\$ 14,663,941</u>      | <u>\$ 3,504,915</u>             | <u>\$ 32,756,928</u> |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
COMBINING STATEMENT OF CHANGES  
IN ASSETS AND LIABILITIES  
STUDENT BODY FUNDS  
For the Year Ended June 30, 2018

|                                   | Balance<br>July 1,<br><u>2017</u> | <u>Additions</u>  | <u>Deductions</u> | Balance<br>June 30,<br><u>2018</u> |
|-----------------------------------|-----------------------------------|-------------------|-------------------|------------------------------------|
| <b>Student Body Funds</b>         |                                   |                   |                   |                                    |
| <u>C.K. McClatchy High School</u> |                                   |                   |                   |                                    |
| Assets:                           |                                   |                   |                   |                                    |
| Cash on hand and in banks         | \$ 115,146                        | \$ 276,447        | \$ 245,315        | \$ 146,278                         |
| Receivables                       | -                                 | -                 | -                 | -                                  |
| Stores inventory                  | -                                 | -                 | -                 | -                                  |
| Other assets                      | <u>-</u>                          | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
| Total assets                      | <u>\$ 115,146</u>                 | <u>\$ 276,447</u> | <u>\$ 245,315</u> | <u>\$ 146,278</u>                  |
| Liabilities:                      |                                   |                   |                   |                                    |
| Accounts payable                  | \$ -                              | \$ -              | \$ -              | \$ -                               |
| Due to student groups             | <u>115,146</u>                    | <u>276,447</u>    | <u>245,315</u>    | <u>146,278</u>                     |
| Total liabilities                 | <u>\$ 115,146</u>                 | <u>\$ 276,447</u> | <u>\$ 245,315</u> | <u>\$ 146,278</u>                  |
| <u>Hiram Johnson High School</u>  |                                   |                   |                   |                                    |
| Assets:                           |                                   |                   |                   |                                    |
| Cash on hand and in banks         | \$ 74,271                         | \$ 113,138        | \$ 113,997        | \$ 73,412                          |
| Receivables                       | -                                 | -                 | -                 | -                                  |
| Stores inventory                  | -                                 | -                 | -                 | -                                  |
| Other assets                      | <u>-</u>                          | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
| Total assets                      | <u>\$ 74,271</u>                  | <u>\$ 113,138</u> | <u>\$ 113,997</u> | <u>\$ 73,412</u>                   |
| Liabilities:                      |                                   |                   |                   |                                    |
| Accounts payable                  | \$ 1,058                          | \$ -              | \$ 1,058          | \$ -                               |
| Due to student groups             | <u>73,213</u>                     | <u>113,138</u>    | <u>112,939</u>    | <u>73,412</u>                      |
| Total liabilities                 | <u>\$ 74,271</u>                  | <u>\$ 113,138</u> | <u>\$ 113,997</u> | <u>\$ 73,412</u>                   |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
COMBINING STATEMENT OF CHANGES  
IN ASSETS AND LIABILITIES  
STUDENT BODY FUNDS  
For the Year Ended June 30, 2018

|                                    | Balance<br>July 1,<br>2017 | Additions         | Deductions        | Balance<br>June 30,<br>2018 |
|------------------------------------|----------------------------|-------------------|-------------------|-----------------------------|
| <u>Luther Burbank High School</u>  |                            |                   |                   |                             |
| Assets:                            |                            |                   |                   |                             |
| Cash on hand and in banks          | \$ 98,898                  | \$ 205,328        | \$ 200,067        | \$ 104,159                  |
| Receivables                        | -                          | -                 | -                 | -                           |
| Stores inventory                   | 465                        | 1,043             | -                 | 1,508                       |
| Other assets                       | -                          | -                 | -                 | -                           |
| Total assets                       | <u>\$ 99,363</u>           | <u>\$ 206,371</u> | <u>\$ 200,067</u> | <u>\$ 105,667</u>           |
| Liabilities:                       |                            |                   |                   |                             |
| Accounts payable                   | \$ 159                     | \$ 364            | \$ 523            | \$ -                        |
| Due to student groups              | <u>99,204</u>              | <u>206,007</u>    | <u>199,544</u>    | <u>105,667</u>              |
| Total liabilities                  | <u>\$ 99,363</u>           | <u>\$ 206,371</u> | <u>\$ 200,067</u> | <u>\$ 105,667</u>           |
| <u>John F. Kennedy High School</u> |                            |                   |                   |                             |
| Assets:                            |                            |                   |                   |                             |
| Cash on hand and in banks          | \$ 172,573                 | \$ 255,659        | \$ 293,414        | \$ 134,818                  |
| Receivables                        | 110                        | -                 | -                 | 110                         |
| Stores inventory                   | -                          | -                 | -                 | -                           |
| Other assets                       | -                          | -                 | -                 | -                           |
| Total assets                       | <u>\$ 172,683</u>          | <u>\$ 255,659</u> | <u>\$ 293,414</u> | <u>\$ 134,928</u>           |
| Liabilities:                       |                            |                   |                   |                             |
| Accounts payable                   | \$ -                       | \$ -              | \$ -              | \$ -                        |
| Due to student groups              | <u>172,683</u>             | <u>255,659</u>    | <u>293,414</u>    | <u>134,928</u>              |
| Total liabilities                  | <u>\$ 172,683</u>          | <u>\$ 255,659</u> | <u>\$ 293,414</u> | <u>\$ 134,928</u>           |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
COMBINING STATEMENT OF CHANGES  
IN ASSETS AND LIABILITIES  
STUDENT BODY FUNDS  
For the Year Ended June 30, 2018

|                                  | Balance<br>July 1,<br><u>2017</u> | <u>Additions</u>  | <u>Deductions</u> | Balance<br>June 30,<br><u>2018</u> |
|----------------------------------|-----------------------------------|-------------------|-------------------|------------------------------------|
| <u>Rosemont High School</u>      |                                   |                   |                   |                                    |
| Assets:                          |                                   |                   |                   |                                    |
| Cash on hand and in banks        | \$ 74,835                         | \$ 159,935        | \$ 151,677        | \$ 83,093                          |
| Receivables                      | -                                 | -                 | -                 | -                                  |
| Stores inventory                 | -                                 | -                 | -                 | -                                  |
| Other assets                     | -                                 | -                 | -                 | -                                  |
|                                  | <u>          </u>                 | <u>          </u> | <u>          </u> | <u>          </u>                  |
| Total assets                     | <u>\$ 74,835</u>                  | <u>\$ 159,935</u> | <u>\$ 151,677</u> | <u>\$ 83,093</u>                   |
| Liabilities:                     |                                   |                   |                   |                                    |
| Accounts payable                 | \$ -                              | \$ -              | \$ -              | \$ -                               |
| Due to student groups            | <u>74,835</u>                     | <u>159,935</u>    | <u>151,677</u>    | <u>83,093</u>                      |
|                                  | <u>          </u>                 | <u>          </u> | <u>          </u> | <u>          </u>                  |
| Total liabilities                | <u>\$ 74,835</u>                  | <u>\$ 159,935</u> | <u>\$ 151,677</u> | <u>\$ 83,093</u>                   |
| <u>Hiram Johnson West Campus</u> |                                   |                   |                   |                                    |
| Assets:                          |                                   |                   |                   |                                    |
| Cash on hand and in banks        | \$ 164,263                        | \$ 283,804        | \$ 295,619        | \$ 152,448                         |
| Receivables                      | -                                 | -                 | -                 | -                                  |
| Stores inventory                 | 1,728                             | 2,419             | -                 | 4,147                              |
| Other assets                     | <u>667</u>                        | <u>-</u>          | <u>667</u>        | <u>-</u>                           |
|                                  | <u>          </u>                 | <u>          </u> | <u>          </u> | <u>          </u>                  |
| Total assets                     | <u>\$ 166,658</u>                 | <u>\$ 286,223</u> | <u>\$ 296,286</u> | <u>\$ 156,595</u>                  |
| Liabilities:                     |                                   |                   |                   |                                    |
| Accounts payable                 | \$ -                              | \$ -              | \$ -              | \$ -                               |
| Due to student groups            | <u>166,658</u>                    | <u>286,223</u>    | <u>296,286</u>    | <u>156,595</u>                     |
|                                  | <u>          </u>                 | <u>          </u> | <u>          </u> | <u>          </u>                  |
| Total liabilities                | <u>\$ 166,658</u>                 | <u>\$ 286,223</u> | <u>\$ 296,286</u> | <u>\$ 156,595</u>                  |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 COMBINING STATEMENT OF CHANGES  
 IN ASSETS AND LIABILITIES  
 STUDENT BODY FUNDS  
 For the Year Ended June 30, 2018

|   | Balance<br>July 1,<br><u>2017</u> | <u>Additions</u> | <u>Deductions</u> | Balance<br>June 30,<br><u>2018</u> |
|---|-----------------------------------|------------------|-------------------|------------------------------------|
| <u>Charles A. Jones Skills and Education Center</u> |                                   |                  |                   |                                    |
| Assets:   |                                   |                  |                   |                                    |
| Cash on hand and in banks                           | \$ 23,605                         | \$ 5,606         | \$ 5,827          | \$ 23,384                          |
| Receivables   | -                                 | -                | -                 | -                                  |
| Stores inventory                                    | -                                 | -                | -                 | -                                  |
| Other assets  | -                                 | -                | -                 | -                                  |
|   | <u>-</u>                          | <u>-</u>         | <u>-</u>          | <u>-</u>                           |
| Total assets  | <u>\$ 23,605</u>                  | <u>\$ 5,606</u>  | <u>\$ 5,827</u>   | <u>\$ 23,384</u>                   |
| Liabilities:  |                                   |                  |                   |                                    |
| Accounts payable                                    | \$ -                              | \$ -             | \$ -              | \$ -                               |
| Due to student groups                               | <u>23,605</u>                     | <u>5,606</u>     | <u>5,827</u>      | <u>23,384</u>                      |
|   | <u>\$ 23,605</u>                  | <u>\$ 5,606</u>  | <u>\$ 5,827</u>   | <u>\$ 23,384</u>                   |
| <u>A. Warren McClaskey Adult Center</u>             |                                   |                  |                   |                                    |
| Assets:   |                                   |                  |                   |                                    |
| Cash on hand and in banks                           | \$ 69,540                         | \$ 42,411        | \$ 31,142         | \$ 80,809                          |
| Receivables   | -                                 | -                | -                 | -                                  |
| Stores inventory                                    | -                                 | -                | -                 | -                                  |
| Other assets  | -                                 | -                | -                 | -                                  |
|   | <u>-</u>                          | <u>-</u>         | <u>-</u>          | <u>-</u>                           |
| Total assets  | <u>\$ 69,540</u>                  | <u>\$ 42,411</u> | <u>\$ 31,142</u>  | <u>\$ 80,809</u>                   |
| Liabilities:  |                                   |                  |                   |                                    |
| Accounts payable                                    | \$ -                              | \$ -             | \$ -              | \$ -                               |
| Due to student groups                               | <u>69,540</u>                     | <u>42,411</u>    | <u>31,142</u>     | <u>80,809</u>                      |
|   | <u>\$ 69,540</u>                  | <u>\$ 42,411</u> | <u>\$ 31,142</u>  | <u>\$ 80,809</u>                   |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 COMBINING STATEMENT OF CHANGES  
 IN ASSETS AND LIABILITIES  
 STUDENT BODY FUNDS  
 For the Year Ended June 30, 2018

|                                      | Balance<br>July 1,<br><u>2017</u> | <u>Additions</u>    | <u>Deductions</u>   | Balance<br>June 30,<br><u>2018</u> |
|--------------------------------------|-----------------------------------|---------------------|---------------------|------------------------------------|
| <u>Elementary and Middle Schools</u> |                                   |                     |                     |                                    |
| Assets:                              |                                   |                     |                     |                                    |
| Cash on hand and in banks            | \$ 478,869                        | \$ 1,141,827        | \$ 1,161,982        | \$ 458,714                         |
| Receivables                          | -                                 | -                   | -                   | -                                  |
| Stores inventory                     | -                                 | -                   | -                   | -                                  |
| Other assets                         | -                                 | -                   | -                   | -                                  |
|                                      | <u>          </u>                 | <u>          </u>   | <u>          </u>   | <u>          </u>                  |
| Total assets                         | <u>\$ 478,869</u>                 | <u>\$ 1,141,827</u> | <u>\$ 1,161,982</u> | <u>\$ 458,714</u>                  |
| Liabilities:                         |                                   |                     |                     |                                    |
| Accounts payable                     | \$ -                              | \$ -                | \$ -                | \$ -                               |
| Due to student groups                | <u>478,869</u>                    | <u>1,141,827</u>    | <u>1,161,982</u>    | <u>458,714</u>                     |
|                                      | <u>          </u>                 | <u>          </u>   | <u>          </u>   | <u>          </u>                  |
| Total liabilities                    | <u>\$ 478,869</u>                 | <u>\$ 1,141,827</u> | <u>\$ 1,161,982</u> | <u>\$ 458,714</u>                  |
| <u>Total Student Body Funds</u>      |                                   |                     |                     |                                    |
| Assets:                              |                                   |                     |                     |                                    |
| Cash on hand and in banks            | \$ 1,272,000                      | \$ 2,484,155        | \$ 2,499,040        | \$ 1,257,115                       |
| Receivables                          | 110                               | -                   | -                   | 110                                |
| Stores inventory                     | 2,193                             | 3,462               | -                   | 5,655                              |
| Other assets                         | <u>667</u>                        | <u>-</u>            | <u>667</u>          | <u>-</u>                           |
|                                      | <u>          </u>                 | <u>          </u>   | <u>          </u>   | <u>          </u>                  |
| Total assets                         | <u>\$ 1,274,970</u>               | <u>\$ 2,487,617</u> | <u>\$ 2,499,707</u> | <u>\$ 1,262,880</u>                |
| Liabilities:                         |                                   |                     |                     |                                    |
| Accounts payable                     | \$ 1,217                          | \$ 364              | \$ 1,581            | \$ -                               |
| Due to student groups                | <u>1,273,753</u>                  | <u>2,487,253</u>    | <u>2,498,126</u>    | <u>1,262,880</u>                   |
|                                      | <u>          </u>                 | <u>          </u>   | <u>          </u>   | <u>          </u>                  |
| Total liabilities                    | <u>\$ 1,274,970</u>               | <u>\$ 2,487,617</u> | <u>\$ 2,499,707</u> | <u>\$ 1,262,880</u>                |



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ORGANIZATION  
June 30, 2018

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

GOVERNING BOARD

| <u>Name</u>         | <u>Office</u>         | <u>Term Expires</u> |
|---------------------|-----------------------|---------------------|
| Jessie Ryan         | President             | November 2020       |
| Darrel Woo          | Vice President        | November 2018       |
| Michael Minnick     | Second Vice President | November 2020       |
| Jay Hansen          | Member                | November 2018       |
| Ellen Cochrane      | Member                | November 2018       |
| Christina Pritchett | Member                | November 2020       |
| Mai Vang            | Member                | November 2020       |
| Sara Nguyen         | Student Member        | June 2018*          |

ADMINISTRATION

Jorge A. Aguilar  
Superintendent

Cathy Allen  
Chief Operations Officer

Lisa Allen  
Deputy Superintendent

Alex Barrios  
Chief Communications Officer

Gerardo Castillo, CPA\*\*  
Chief Business Officer

Vincent Harris  
Chief Continuous Improvement and Accountability Officer

Elliot Lopez  
Chief Information Officer

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ORGANIZATION  
June 30, 2018

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ADMINISTRATION  
(Continued)

Cancy McArn  
Chief Human Resources Officer

Iris Taylor, Ed.D.  
Chief Academic Officer

\*Rachel Halbo voted into office as the student member in June 2018 for the 2018-19 fiscal year.

\*\*Gerardo Castillo resigned effective August 1, 2018. John Quinto, Ed.D., MPA was hired effective August 27, 2018.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
For the Year Ended June 30, 2018

|   | Second<br>Period<br><u>Report</u> | Revised<br>Second<br>Period<br><u>Report</u> | Annual<br><u>Report</u> |
|---|-----------------------------------|--|-------------------------|
| Certificate Number:   | 9C1077FC                          | 511CE251                                     | 1207A31F                |
| Elementary:   |                                   |  |                         |
| Transitional Kindergarten through Third                                   | 12,242                            | 12,247                                       | 12,227                  |
| Fourth through Sixth  | 9,344                             | 9,346  | 9,332                   |
| Seventh and Eighth  | 6,376                             | 6,377  | 6,365                   |
| Special Education   | 234                               | 234  | 228                     |
| Community Day School  | <u>20</u>                         | <u>20</u>                                    | <u>23</u>               |
|   | <u>28,216</u>                     | <u>28,224</u>                                | <u>28,175</u>           |
| Secondary:  |                                   |  |                         |
| Ninth through Twelfth   | 10,193                            | 10,195                                       | 10,058                  |
| Special Education   | <u>169</u>                        | <u>169</u>                                   | <u>160</u>              |
| Total Secondary   | <u>10,362</u>                     | <u>10,364</u>                                | <u>10,218</u>           |
| District ADA Totals   | <u><u>38,578</u></u>              | <u><u>38,588</u></u>                         | <u><u>38,393</u></u>    |
| <u>Charter Schools</u>  |                                   |  |                         |
| Certificate Number:   | 50969EC7                          | **   | 52BBB1BB                |
| Bowling Green Elementary - Classroom-Based:                               |                                   |  |                         |
| Transitional Kindergarten through Third                                   | 460                               | -  | 460                     |
| Fourth through Sixth  | <u>319</u>                        | <u>-</u>                                     | <u>318</u>              |
| Total Bowling Green Elementary Charter                                    | <u>779</u>                        | <u>-</u>                                     | <u>778</u>              |
| Certificate Number:   | 59FBC4BF                          | **   | 9C604104                |
| George Washington Carver School of Arts and<br>Science - Classroom-Based: |                                   |  |                         |
| Ninth through Twelfth   | <u>237</u>                        | <u>-</u>                                     | <u>235</u>              |
| Certificate Number:   | 5DDA20C7                          | **   | F73FE87C                |
| New Joseph Bonnheim - Classroom-Based:                                    |                                   |  |                         |
| Transitional Kindergarten through Third                                   | 156                               | -  | 154                     |
| Fourth through Sixth  | <u>106</u>                        | <u>-</u>                                     | <u>105</u>              |
| Total New Joseph Bonnheim Charter   | <u>262</u>                        | <u>-</u>                                     | <u>259</u>              |
| Certificate Number:   | C943DE43                          | **   | 5B64F0B3                |
| New Technology High - Classroom-Based:                                    |                                   |  |                         |
| Ninth through Twelfth   | <u>158</u>                        | <u>-</u>                                     | <u>159</u>              |
| Certificate Number:   | 9009EC7C                          | **   | D622F667                |
| The Met Sacramento High School -<br>Non-Classroom-Based:                  |                                   |  |                         |
| Ninth through Twelfth   | <u>266</u>                        | <u>-</u>                                     | <u>266</u>              |
| Total Charter Schools   | <u><u>1,702</u></u>               | <u><u>-</u></u>                              | <u><u>1,697</u></u>     |

\*\*The Charter Schools did not submit revised second period reports.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
For the Year Ended June 30, 2018

| <u>Grade Level</u>   | <u>Statutory<br/>Minutes<br/>Require-<br/>ment</u> | <u>2017-2018<br/>Actual<br/>Minutes</u> | <u>Number<br/>of Days<br/>Traditional<br/>Calendar</u> | <u>Status</u> |
|--|--|---|--|---------------|
| <u>District</u>  |  |   |  |               |
| Kindergarten   | 36,000   | 36,000                                  | 180  | In Compliance |
| Grade 1  | 50,400   | 50,492                                  | 180  | In Compliance |
| Grade 2  | 50,400   | 50,492                                  | 180  | In Compliance |
| Grade 3  | 50,400   | 50,492                                  | 180  | In Compliance |
| Grade 4  | 54,000   | 54,008                                  | 180  | In Compliance |
| Grade 5  | 54,000   | 54,008                                  | 180  | In Compliance |
| Grade 6  | 54,000   | 54,008                                  | 180  | In Compliance |
| Grade 7  | 54,000   | 54,130                                  | 180  | In Compliance |
| Grade 8  | 54,000   | 54,130                                  | 180  | In Compliance |
| Grade 9  | 64,800   | 64,800                                  | 180  | In Compliance |
| Grade 10   | 64,800   | 64,800                                  | 180  | In Compliance |
| Grade 11   | 64,800   | 64,800                                  | 180  | In Compliance |
| Grade 12   | 64,800   | 64,800                                  | 180  | In Compliance |
| <u>Bowling Green Charter School - Classroom Based</u>                        |  |   |  |               |
| Kindergarten   | 36,000   | 36,000                                  | 180  | In Compliance |
| Grade 1  | 50,400   | 50,492                                  | 180  | In Compliance |
| Grade 2  | 50,400   | 50,492                                  | 180  | In Compliance |
| Grade 3  | 50,400   | 50,492                                  | 180  | In Compliance |
| Grade 4  | 54,000   | 54,008                                  | 180  | In Compliance |
| Grade 5  | 54,000   | 54,008                                  | 180  | In Compliance |
| Grade 6  | 54,000   | 54,008                                  | 180  | In Compliance |
| <u>George Washington Carver School of Arts and Science - Classroom Based</u> |  |   |  |               |
| Grade 9  | 64,800   | 64,800                                  | 180  | In Compliance |
| Grade 10   | 64,800   | 64,800                                  | 180  | In Compliance |
| Grade 11   | 64,800   | 64,800                                  | 180  | In Compliance |
| Grade 12   | 64,800   | 64,800                                  | 180  | In Compliance |
| <u>New Joseph Bonnheim Charter School - Classroom Based</u>                  |  |   |  |               |
| Kindergarten   | 36,000   | 36,000                                  | 180  | In Compliance |
| Grade 1  | 50,400   | 50,492                                  | 180  | In Compliance |
| Grade 2  | 50,400   | 50,492                                  | 180  | In Compliance |
| Grade 3  | 50,400   | 50,492                                  | 180  | In Compliance |
| Grade 4  | 54,000   | 54,008                                  | 180  | In Compliance |
| Grade 5  | 54,000   | 54,008                                  | 180  | In Compliance |
| Grade 6  | 54,000   | 54,008                                  | 180  | In Compliance |
| <u>New Technology High School - Classroom Based</u>                          |  |   |  |               |
| Grade 9  | 64,800   | 65,882                                  | 175  | In Compliance |
| Grade 10   | 64,800   | 65,882                                  | 175  | In Compliance |
| Grade 11   | 64,800   | 65,882                                  | 175  | In Compliance |
| Grade 12   | 64,800   | 65,882                                  | 175  | In Compliance |

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2018

| <u>Federal<br/>Catalog<br/>Number</u>   | <u>Federal Grantor/Pass-Through<br/>Grantor/Program or Cluster Title</u>                     | <u>Pass-<br/>Through<br/>Entity<br/>Identifying<br/>Number</u> | <u>Federal<br/>Expend-<br/>itures</u> |
|---|--|--|---------------------------------------|
| <u>U.S. Department of Education - Passed through California Department<br/>of Education</u> |  |  |                                       |
|   | Special Education Cluster:   |  |                                       |
| 84.027  | IDEA: Basic and Local Assistance<br>Entitlement, Part B, Sec 611                             | 13379  | \$ 8,147,508                          |
| 84.027  | IDEA: Private School ISP   | 13379  | 25,786                                |
| 84.173  | IDEA Preschool Grants, Part B,<br>Section 619 (Age 3-5)                                      | 13430  | 265,343                               |
| 84.027A   | IDEA: Preschool Local Entitlement,<br>Part B, Sec 611 (Age 3-5)                              | 13682  | 750,462                               |
| 84.027A   | IDEA: Mental Health Services,<br>Part B, Sec 611   | 14468  | 476,120                               |
| 84.137A   | IDEA: Preschool Staff Development,<br>Part B, Sec 619  | *  | 7,376                                 |
| 84.173A   | Alternative Dispute Resolution,<br>Part B, Sec 611   | 13007  | <u>17,085</u>                         |
|   | Subtotal Special Education Cluster   |  | <u>9,689,680</u>                      |
|   | Adult Education Program:   |  |                                       |
| 84.002A   | Adult Education: Adult Basic Education & ESL<br>Section 231                                  | 14508  | 151,095                               |
| 84.002  | Adult Education: Adult Basic Secondary Education<br>Section 231                              | 13978  | 16,913                                |
| 84.002A   | Adult Education: English Literacy and Civics<br>Education Local Grant                        | 14109  | <u>68,916</u>                         |
|   | Subtotal Adult Education Program   |  | <u>236,924</u>                        |
|   | Carl D. Perkins Program:   |  |                                       |
| 84.048  | Vocational Programs: Voc & Applied Single Parent II<br>(Carl Perkins Act)                    | *  | 256,500                               |
| 84.048  | Carl D. Perkins Career and Technical Education: Adult,<br>Sec. 132 (Vocational Education)    | 14893  | 65,991                                |
| 84.048  | Carl D. Perkins Career and Technical Education:<br>Secondary, Sec 131 (Vocational Education) | 14894  | <u>449,822</u>                        |
|   | Subtotal Carl D. Perkins Program   |  | <u>772,313</u>                        |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2018

| <u>Federal<br/>Catalog<br/>Number</u>  | <u>Federal Grantor/Pass-Through<br/>Grantor/Program or Cluster Title</u>  | <u>Pass-<br/>Through<br/>Entity<br/>Identifying<br/>Number</u> | <u>Federal<br/>Expend-<br/>itures</u> |
|--|---|--|---------------------------------------|
| <u>U.S. Department of Education - Passed through California Department<br/>of Education (Continued)</u>                |   |  |                                       |
| 84.010   | ESEA: Title I, Part A, Basic Grants Low-Income<br>and Neglected   | 14329  | \$ 20,026,593                         |
| 84.367   | ESEA: Title II, Part A, Improving Teacher Quality<br>Local Grants   | 14341  | 2,441,165                             |
| 84.126   | Department of Rehabilitation: Workability II, Transitions<br>Partnership Program  | 10006  | 128,115                               |
| 84.181   | Special Education: Early Intervention Grants, Part C  | 23761  | 139,420                               |
| 84.365   | ESEA: Title III, Limited English Proficiency (LEP)<br>Student Program   | 14346  | 660,427                               |
| 84.060   | Indian Education (From Federal Government)  | 10011  | 27,712                                |
| 84.063   | Pell Grants - Student Financial Aid Cluster   | *  | 1,092,605                             |
| 84.287   | ESEA: Title IV, Part B, 21st Century Community<br>Learning Centers Program  | 14349  | 1,674,622                             |
| 84.215G  | Innovative Approaches to Literacy Program   | *  | 665,701                               |
| 84.377   | ESEA: Title I, School Improvement Grant (SIG)<br>for QEIA Schools   | 14971  | <u>11,552,380</u>                     |
| Total U.S. Department of Education   |   |  | <u>49,107,657</u>                     |
| <u>U.S. Department of Health and Human Services - Passed through<br/>California Department of Health Care Services</u> |   |  |                                       |
| 93.778   | Medi-Cal Billing Option - Medicaid Cluster  | 10013  | <u>1,663,877</u>                      |
| <u>U.S. Department of Health and Human Services - Passed through<br/>California Department of Education</u>            |   |  |                                       |
| 93.596   | Child Development: Federal General (CCTR) and State<br>Preschool (CSPP); Rs 5026, Family Child Care Home<br>(CFCC) - CCFD Cluster | 13609  | 374,310                               |
| 93.674   | Chafee Foster Care Independent Living   | *  | 99,999                                |
| 93.600   | Head Start  | 10016  | <u>11,691,709</u>                     |
| Total U.S. Department Health and Human Services  |   |  | <u>12,166,018</u>                     |

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2018

| <u>Federal<br/>Catalog<br/>Number</u>   | <u>Federal Grantor/Pass-Through<br/>Grantor/Program or Cluster Title</u> | <u>Pass-<br/>Through<br/>Entity<br/>Identifying<br/>Number</u> | <u>Federal<br/>Expend-<br/>itures</u> |
|---|--|--|---------------------------------------|
| <u>U.S. Department of Agriculture - Passed through<br/>California Department of Education</u> |  |  |                                       |
|   | Child Nutrition Cluster:   |  |                                       |
| 10.555  | National School Lunch Program  | 13396  | \$ 17,412,241                         |
| 10.559  | Child Nutrition: Summer Food Service Program<br>Operations               | 13004  | <u>320,634</u>                        |
|   | Subtotal Child Nutrition Cluster   |  | <u>17,732,875</u>                     |
| 10.558  | Child Nutrition: Child Care Food Program                                 | 13666  | 4,516,726                             |
| 10.582  | Child Nutrition: Fresh Fruit and Vegetable Program                       | 14968  | <u>70,950</u>                         |
|   | Total U.S. Department of Agriculture                                     |  | <u>22,320,551</u>                     |
| <u>Substance Abuse and Mental Health Services Administration</u>                              |  |  |                                       |
| 93.243  | Meadowview Project Aware Grant   | *  | <u>115,878</u>                        |
| <u>U.S. Department of Justice</u>   |  |  |                                       |
| 16.543  | Missing Children's Assistance  | *  | <u>115,283</u>                        |
| <u>U.S. Department of Defense</u>   |  |  |                                       |
| 12.357  | ROTC   | *  | <u>251,581</u>                        |
| <u>U.S. Department of Labor</u>   |  |  |                                       |
|   | Workforce Innovation and Opportunity Act Cluster:                        |  |                                       |
| 17.259  | Workforce Investment Act, Youth Activities                               | *  | 160,731                               |
| 17.258  | Workforce Investment Act, Adult Activities                               | *  | <u>67,191</u>                         |
|   | Total U.S. Department of Labor   |  | <u>227,922</u>                        |
|   | Total Federal Programs   |  | <u>\$ 85,968,767</u>                  |

\* District is unable to provide PCA numbers.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the Year Ended June 30, 2018

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

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See accompanying notes to supplementary information.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
For the Year Ended June 30, 2018  
(UNAUDITED)

|   | (Budget)<br>2019       | 2018                   | 2017                   | 2016                   |
|---|------------------------|------------------------|------------------------|------------------------|
| <u>General Fund</u>   |                        |                        |                        |                        |
| Revenues and other financing sources                                | <u>\$ 530,593,180</u>  | <u>\$ 508,290,529</u>  | <u>\$ 501,227,431</u>  | <u>\$ 556,064,225</u>  |
| Expenditures  | 563,668,430            | 518,008,558            | 515,670,957            | 494,529,456            |
| Other uses and transfers out  | <u>2,875,207</u>       | <u>1,248,027</u>       | <u>2,022,282</u>       | <u>8,386,451</u>       |
| Total outgo   | <u>566,543,637</u>     | <u>519,256,585</u>     | <u>517,693,239</u>     | <u>502,915,907</u>     |
| Change in fund balance  | <u>\$ (35,950,457)</u> | <u>\$ (10,966,056)</u> | <u>\$ (16,465,808)</u> | <u>\$ 53,148,318</u>   |
| Ending fund balance   | <u>\$ 34,550,294</u>   | <u>\$ 70,500,751</u>   | <u>\$ 81,466,807</u>   | <u>\$ 97,932,615</u>   |
| Available reserves  | <u>\$ 11,284,780</u>   | <u>\$ 20,013,133</u>   | <u>\$ 20,013,133</u>   | <u>\$ 18,763,133</u>   |
| Designated for economic uncertainties                               | <u>\$ 11,284,780</u>   | <u>\$ 20,013,133</u>   | <u>\$ 20,013,133</u>   | <u>\$ 18,763,133</u>   |
| Undesignated fund balance   | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>            |
| Available reserves as percentages of total outgo                    | <u>2.0%</u>            | <u>3.9%</u>            | <u>4.0%</u>            | <u>3.7%</u>            |
| <u>All Funds</u>  |                        |                        |                        |                        |
| Total long-term liabilities   | <u>\$1,734,967,672</u> | <u>\$1,804,562,828</u> | <u>\$1,285,646,178</u> | <u>\$1,102,017,744</u> |
| Average daily attendance at P-2, excluding Adult and Charter School | <u>38,488</u>          | <u>38,588</u>          | <u>38,686</u>          | <u>38,837</u>          |

The General Fund fund balance has increased by \$25,716,454 over the past three years. The District has incurred operating deficits in two of the past three years, and anticipates incurring an operating deficit during the 2018-2019 fiscal year. The fiscal year 2018-2019 budget projects a decrease of \$35,950,457. For a district this size, the state recommends available reserves of at least 2% of total General Fund expenditures, transfers out, and other uses. For the year ended June 30, 2018, the District has met this requirement.

Total long-term liabilities have increased by \$702,545,084 over the past two years, due primarily to the issuance of General Obligation Bonds and recognition of the net pension and the net OPEB liabilities (Note 6 to the financial statements).

Average daily attendance has decreased by 249 over the past two years. The District anticipates a decrease of 100 ADA for the 2018-2019 fiscal year.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHARTER SCHOOLS  
For the Year Ended June 30, 2018

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

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See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES  
For the Year Ended June 30, 2018

|   | Academic<br>and Support<br><u>Services*</u> | Child<br><u>Care*</u> |
|---|---|-----------------------|
| Revenues  |   |                       |
| Other local sources                             | \$ <u>432,007</u>                           | \$ <u>753,472</u>     |
| Expenditures:                                   |   |                       |
| Certificated salaries                           | 234,451                                     | 183,070               |
| Classified salaries                             | 10,424                                      | 246,783               |
| Employee benefits                               | 132,308                                     | 268,355               |
| Books and supplies                              | 51,714                                      | 4,296                 |
| Contract services and operating<br>expenditures | 3,110                                       | 10,088                |
| Indirect costs                                  | <u>-</u>                                    | <u>48,188</u>         |
| Total expenditures                              | <u>432,007</u>                              | <u>760,780</u>        |
| Change in fund balance                          | -   | (7,308)               |
| Fund balance, July 1, 2017                      | <u>-</u>                                    | <u>7,308</u>          |
| Fund balance, June 30, 2018                     | <u>\$ -</u>                                 | <u>\$ -</u>           |

\* Revenues and expenditures for the First 5 Grant are reflected in the District's Child Development Fund. See pages 64 to 65 of the financial statements for a complete presentation of the Child Development Fund.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2018

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**NOTE 1 - PURPOSE OF SCHEDULES**

**A - Schedule of Average Daily Attendance**

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

**B - Schedule of Instructional Time**

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

**C - Schedule of Expenditure of Federal Awards**

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

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2018.

| <u>Description</u>   | <u>CFDA<br/>Number</u> | <u>Amount</u>               |
|--|------------------------|-----------------------------|
| Total Federal revenues, Statement of Revenues,<br>Expenditures and Change in Fund Balances |                        | \$ 85,840,015               |
| Add: Medi-Cal Billing Option Funds from prior year<br>awards.                              | 93.778                 | <u>128,752</u>              |
| Total Schedule of Expenditure of Federal Awards  |                        | <u><u>\$ 85,968,767</u></u> |

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2018

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**NOTE 1 - PURPOSE OF SCHEDULES (Continued)**

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

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

**E - Schedule of Financial Trends and Analysis - Unaudited**

This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2018-2019 fiscal year, as required by the State Controller's Office.

**F - Schedule of Charter Schools**

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

**G - Schedule of First 5 Revenues and Expenditures**

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

**NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2018, the District did not adopt this program.

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

Board of Education  
Sacramento City Unified School District  
Sacramento, California

### ***Report on Compliance with State Laws and Regulations***

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the State of California's *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2018.

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

(Continued)

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

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

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

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

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

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

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

### ***Management's Responsibility***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on Sacramento City Unified School District's compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the *2017-18 Guide for Annual Audits of K12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Sacramento City Unified School District's compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Sacramento City Unified School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

### ***Basis for Qualified Opinion on Compliance with State Laws and Regulations***

As described in Findings 2018-002 and 2018-003 in the accompanying Schedule of Audit Findings and Questioned Costs, Sacramento City Unified School District did not comply with the requirements regarding Attendance and Unduplicated Local Control Funding Formula Pupil Counts. Compliance with such requirements is necessary, in our opinion, for Sacramento City Unified School District to comply with the requirements applicable to the state laws and regulations referred to above.

### ***Qualified Opinion on Compliance with State Laws and Regulations***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2018.

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(Continued)

**Other Matter**

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

**Purpose of this Report**

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2017-18 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

**Crowe LLP**  
Crowe LLP

Sacramento, California  
November 27, 2018



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

Board of Education  
Sacramento City Unified School District  
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements, and have issued our report thereon dated November 27, 2018.

**Internal Control Over Financial Reporting**

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

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

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

We identified a deficiency involving internal control that we communicated to management as identified in the accompanying Schedule of Audit Findings and Questioned Costs as Finding 2018-001.

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(Continued)

## Compliance and Other Matters

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

### Sacramento City Unified School District's Response to Finding

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

### Purpose of this Report

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

  
Crowe LLP

Sacramento, California  
November 27, 2018

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

Board of Education  
Sacramento City Unified School District  
Sacramento, California

**Report on Compliance on First 5 Sacramento County Program**

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2018.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Opinion on First 5 Sacramento County Program***

In our opinion, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2018.

**Purpose of this Report**

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

**Crowe LLP**  
Crowe LLP

Sacramento, California  
November 27, 2018

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

Board of Education  
Sacramento City Unified School District  
Sacramento, California

**Report on Compliance for Each Major Federal Program**

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sacramento City Unified School District's major federal programs for the year ended June 30, 2018. Sacramento City Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

***Unmodified Opinion on Each of the Major Federal Programs***

In our opinion, Sacramento City Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2018.

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(Continued)

## ***Report on Internal Control Over Compliance***

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

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

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

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

**Crowe LLP**  
Crowe LLP

Sacramento, California  
November 27, 2018

## **FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION I - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

|  |                   |                            |
|--|-------------------|----------------------------|
| Material weakness(es) identified?  | <u>      </u> Yes | <u>  X  </u> No            |
| Significant deficiency(ies) identified not considered to be material weakness(es)? | <u>      </u> Yes | <u>  X  </u> None reported |

Noncompliance material to financial statements noted?

|  |                   |                 |
|--|-------------------|-----------------|
|  | <u>      </u> Yes | <u>  X  </u> No |
|--|-------------------|-----------------|

**FEDERAL AWARDS**

Internal control over major programs:

|  |                   |                            |
|--|-------------------|----------------------------|
| Material weakness(es) identified?  | <u>      </u> Yes | <u>  X  </u> No            |
| Significant deficiency(ies) identified not considered to be material weakness(es)? | <u>      </u> Yes | <u>  X  </u> None reported |

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

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> | <u>Type of Opinion</u> |
|-----------------------|---|------------------------|
| 84.377                | ESEA: Title I, School Improvement Grant   | Unmodified             |
| 10.555, 10.559        | Child Nutrition Cluster                   | Unmodified             |

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

|                   |                 |
|-------------------|-----------------|
| <u>      </u> Yes | <u>  X  </u> No |
|-------------------|-----------------|

Identification of major programs:

| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|---|
| 84.377                | ESEA: Title I, School Improvement Grant   |
| 10.555, 10.559        | Child Nutrition Cluster                   |

Dollar threshold used to distinguish between Type A and Type B programs:

|    |           |
|----|-----------|
| \$ | 2,579,060 |
|----|-----------|

Auditee qualified as low-risk auditee?

|                  |                  |
|------------------|------------------|
| <u>  X  </u> Yes | <u>      </u> No |
|------------------|------------------|

**STATE AWARDS**

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

Qualified

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION II - FINANCIAL STATEMENT FINDINGS

**2018-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000)**

Criteria

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

Condition

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

Arthur A. Benjamin Health Professions High School

- Profit and Loss statements for the student store are not approved.
- Fundraisers are not approved by the site principal.

Sam Brannan Middle School

- A dual count is not being documented when funds are turned into the office.
- A receipt is not being issued when funds are turned into the office.
- Cash receipts are not reconciled to supporting documentation when turned into the office.
- Profit and Loss statements for the student store are not prepared or approved.

New Technology High School

- Fundraisers are not approved prior to the event.
- Monthly financial reports and reconciliations are not reviewed by the site principal.

American Legion Continuation High

- Receipts are not issued when funds are turned into the office.
- Deposits are not performed in a timely manner.

Effect

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

Cause

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

Fiscal Impact

Not determinable.

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(Continued)



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION II - FINANCIAL STATEMENT FINDINGS  
(Continued)

**2018-001 DEFICIENCY - STUDENT BODY ACCOUNTING (30000) (Continued)**

Recommendation

Based on the deficiencies identified above, we recommend the following:

- Cash count forms should be prepared evidencing dual count of funds for receipt of funds.
- A receipt for the funds turned into the ASB should be issued.
- Cash receipts should be supported by detailed schedules noting the quantity and unit price of items sold.
- Profit and Loss statements for the student store should be prepared and approved.
- The Monthly Encumbrance Report should be reviewed by the principal.
- Approval of expenditures should be formally documented by the proper individuals (including an elected student representative if applicable) before an item is purchased.

Views of Responsible Officials and Planned Corrective Action

The District will work with site administration and staff to implement the recommendations. The District will continue to provide staff training on student body accounting procedures, including site visits and quarterly meetings with the organized site support staff.

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-002 STATE COMPLIANCE - ATTENDANCE REPORTING (10000)**

Criteria

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

Condition

Arthur A. Benjamin Health Professions High School - Grades 9-12:

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

New Technology High School - Grades 9-12:

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

Effect

Arthur A. Benjamin Health Professions High School - Grades 9-12:

- The total effect of the error is an overstatement of 0.01 ADA.

New Technology High School - Grades 9-12:

- The total effect of the error is an overstatement of 0.01 ADA.

Cause

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

Fiscal Impact

District:

Not applicable as the error is less than 0.50 ADA.

Charter School:

Not applicable as the error is less than 0.50 ADA.

Recommendation

We recommend that the attendance clerk reconciles attendance log with attendance records to ensure attendance is accurately recorded.

Views of Responsible Officials and Planned Corrective Action

The District will work with site administration and staff to implement the recommendations. The District will continue to provide staff training on attendance reporting procedures.

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(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS  
(40000)**

Criteria

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

Condition

At multiple sites in the District, three students were improperly included as English learner. There was no supporting documentation that these students were approved to be documented as English learner status.

At New Technology High School, one student was improperly included as English learner. There was no supporting documentation that the student was approved to be documented as English learner status.

Effect

For the District, the effect of this finding is an extrapolated overstatement of 95 unduplicated pupil counts.

A.M. Winn Waldorf-Inspired K-8

|                            | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|----------------------------|-------------------|---|--|---------------------------------|--------------|
|                            |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on<br>CalPADS | 259               | 200   | 1                                      | 58                              | 259          |
| Audit adjustments          | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts            | <u>259</u>        | <u>200</u>  | <u>-</u>                               | <u>58</u>                       | <u>258</u>   |

Abraham Lincoln Elementary

|                            | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|----------------------------|-------------------|---|--|---------------------------------|--------------|
|                            |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on<br>CalPADS | 476               | 310   | 17                                     | 149                             | 476          |
| Audit adjustments          | -                 | -   | (2)                                    | -                               | (2)          |
| Adjusted counts            | <u>476</u>        | <u>310</u>  | <u>15</u>                              | <u>149</u>                      | <u>474</u>   |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS  
(40000) (continued)**

Alice Birney Public Waldorf eK-8

|                         | <u>Enrollment</u> | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>Unduplicated pupil count</u>        |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   |   | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 168               | 153   | 4                                      | 11                              | 168          |
| Audit adjustments       | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts         | <u>168</u>        | <u>153</u>  | <u>3</u>                               | <u>11</u>                       | <u>167</u>   |

Arthur A. Benjamin Health Professions High

|                         | <u>Enrollment</u> | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>Unduplicated pupil count</u>        |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   |   | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 169               | 136   | 5                                      | 28                              | 169          |
| Audit adjustments       | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts         | <u>169</u>        | <u>136</u>  | <u>4</u>                               | <u>28</u>                       | <u>168</u>   |

Bret Harte Elementary

|                         | <u>Enrollment</u> | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>Unduplicated pupil count</u>        |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   |   | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 245               | 201   | 5                                      | 39                              | 245          |
| Audit adjustments       | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts         | <u>245</u>        | <u>201</u>  | <u>4</u>                               | <u>39</u>                       | <u>244</u>   |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

C.K. McClatchy High

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 1,367             | 1,120   | 33                             | 214                         | 1,367        |
| Audit adjustments       | <u>-</u>          | <u>-</u>                                      | <u>(3)</u>                     | <u>-</u>                    | <u>(3)</u>   |
| Adjusted counts         | <u>1,367</u>      | <u>1,120</u>                                  | <u>30</u>                      | <u>214</u>                  | <u>1,364</u> |

Camelia Basic Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 401               | 267   | 12                             | 122                         | 401          |
| Audit adjustments       | <u>-</u>          | <u>-</u>                                      | <u>(2)</u>                     | <u>-</u>                    | <u>(2)</u>   |
| Adjusted counts         | <u>401</u>        | <u>267</u>                                    | <u>10</u>                      | <u>122</u>                  | <u>399</u>   |

Cesar Chavez Intermediate

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 363               | 245   | 7                              | 111                         | 363          |
| Audit adjustments       | <u>-</u>          | <u>-</u>                                      | <u>(1)</u>                     | <u>-</u>                    | <u>(1)</u>   |
| Adjusted counts         | <u>363</u>        | <u>245</u>                                    | <u>6</u>                       | <u>111</u>                  | <u>362</u>   |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

David Lubin Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 297               | 254   | 3                                      | 40                              | 297          |
| Audit adjustments       | <u>-</u>          | <u>-</u>  | <u>(1)</u>                             | <u>-</u>                        | <u>(1)</u>   |
| Adjusted counts         | <u>297</u>        | <u>254</u>  | <u>2</u>                               | <u>40</u>                       | <u>296</u>   |

Earl Warren Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 405               | 234   | 16                                     | 155                             | 405          |
| Audit adjustments       | <u>-</u>          | <u>-</u>  | <u>(2)</u>                             | <u>-</u>                        | <u>(2)</u>   |
| Adjusted counts         | <u>405</u>        | <u>234</u>  | <u>14</u>                              | <u>155</u>                      | <u>403</u>   |

Elder Creek Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 706               | 360   | 15                                     | 331                             | 706          |
| Audit adjustments       | <u>-</u>          | <u>-</u>  | <u>(2)</u>                             | <u>-</u>                        | <u>(2)</u>   |
| Adjusted counts         | <u>706</u>        | <u>360</u>  | <u>13</u>                              | <u>331</u>                      | <u>704</u>   |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Ethel I. Baker Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 647               | 364   | 29                             | 254                         | 647          |
| Audit adjustments       | <u>-</u>          | <u>-</u>                                      | <u>(3)</u>                     | <u>-</u>                    | <u>(3)</u>   |
| Adjusted counts         | <u>647</u>        | <u>364</u>                                    | <u>26</u>                      | <u>254</u>                  | <u>644</u>   |

Father Keith B. Kenny K-8

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 339               | 252   | 10                             | 77                          | 339          |
| Audit adjustments       | <u>-</u>          | <u>-</u>                                      | <u>(1)</u>                     | <u>-</u>                    | <u>(1)</u>   |
| Adjusted counts         | <u>339</u>        | <u>252</u>                                    | <u>9</u>                       | <u>77</u>                   | <u>338</u>   |

Fern Bacon Middle

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 687               | 455   | 23                             | 209                         | 687          |
| Audit adjustments       | <u>-</u>          | <u>-</u>                                      | <u>(2)</u>                     | <u>-</u>                    | <u>(2)</u>   |
| Adjusted counts         | <u>687</u>        | <u>455</u>                                    | <u>21</u>                      | <u>209</u>                  | <u>685</u>   |



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

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Genevieve Didion K-8

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 169               | 152   | 8                              | 9                           | 169          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>169</u>        | <u>152</u>                                    | <u>7</u>                       | <u>9</u>                    | <u>168</u>   |

Golden Empire Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 438               | 352   | 6                              | 80                          | 438          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>438</u>        | <u>352</u>                                    | <u>5</u>                       | <u>80</u>                   | <u>437</u>   |

H.W. Harkness Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 335               | 232   | 14                             | 89                          | 335          |
| Audit adjustments       | -                 | -   | (2)                            | -                           | (2)          |
| Adjusted counts         | <u>335</u>        | <u>232</u>                                    | <u>12</u>                      | <u>89</u>                   | <u>333</u>   |

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

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Hiram W. Johnson High

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 1,243             | 777   | 103                            | 363                         | 1,243        |
| Audit adjustments       | -                 | -   | (9)                            | -                           | (9)          |
| Adjusted counts         | <u>1,243</u>      | <u>777</u>                                    | <u>94</u>                      | <u>363</u>                  | <u>1,234</u> |

Isador Cohen Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 233               | 185   | 4                              | 44                          | 233          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>233</u>        | <u>185</u>                                    | <u>3</u>                       | <u>44</u>                   | <u>232</u>   |

James Marshall Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 326               | 239   | 12                             | 75                          | 326          |
| Audit adjustments       | -                 | -   | (2)                            | -                           | (2)          |
| Adjusted counts         | <u>326</u>        | <u>239</u>                                    | <u>10</u>                      | <u>75</u>                   | <u>324</u>   |

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

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

John Cabrillo Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 305               | 260   | 4                                      | 41                              | 305          |
| Audit adjustments       | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts         | <u>305</u>        | <u>260</u>  | <u>3</u>                               | <u>41</u>                       | <u>304</u>   |

John D. Sloat Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 212               | 151   | 11                                     | 50                              | 212          |
| Audit adjustments       | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts         | <u>212</u>        | <u>151</u>  | <u>10</u>                              | <u>50</u>                       | <u>211</u>   |

John H. Still K - 8

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 882               | 572   | 40                                     | 270                             | 882          |
| Audit adjustments       | -                 | -   | (4)                                    | -                               | (4)          |
| Adjusted counts         | <u>882</u>        | <u>572</u>  | <u>36</u>                              | <u>270</u>                      | <u>878</u>   |

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

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Kit Carson International Academy

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 344               | 279   | 13                             | 52                          | 344          |
| Audit adjustments       | -                 | -   | (2)                            | -                           | (2)          |
| Adjusted counts         | <u>344</u>        | <u>279</u>                                    | <u>11</u>                      | <u>52</u>                   | <u>342</u>   |

Leataata Floyd Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 340               | 302   | 2                              | 36                          | 340          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>340</u>        | <u>302</u>                                    | <u>1</u>                       | <u>36</u>                   | <u>339</u>   |

Leonardo Da Vinci K - 8

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 324               | 269   | 2                              | 53                          | 324          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>324</u>        | <u>269</u>                                    | <u>1</u>                       | <u>53</u>                   | <u>323</u>   |

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

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Luther Burbank High

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 1,434             | 1,005   | 96                             | 333                         | 1,434        |
| Audit adjustments       | -                 | -   | (9)                            | -                           | (9)          |
| Adjusted counts         | <u>1,434</u>      | <u>1,005</u>                                  | <u>87</u>                      | <u>333</u>                  | <u>1,425</u> |

Mark Twain Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 286               | 194   | 7                              | 85                          | 286          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>286</u>        | <u>194</u>                                    | <u>6</u>                       | <u>85</u>                   | <u>285</u>   |

Martin Luther King, Jr. Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 373               | 321   | 5                              | 47                          | 373          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>373</u>        | <u>321</u>                                    | <u>4</u>                       | <u>47</u>                   | <u>372</u>   |

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

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Matsuyama Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 298               | 245   | 13                                     | 40                              | 298          |
| Audit adjustments       | -                 | -   | (2)                                    | -                               | (2)          |
| Adjusted counts         | <u>298</u>        | <u>245</u>  | <u>11</u>                              | <u>40</u>                       | <u>296</u>   |

Nicholas Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 594               | 354   | 14                                     | 226                             | 594          |
| Audit adjustments       | -                 | -   | (2)                                    | -                               | (2)          |
| Adjusted counts         | <u>594</u>        | <u>354</u>  | <u>12</u>                              | <u>226</u>                      | <u>592</u>   |

Non-Public School Group for Sacramento City Unified

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 176               | 118   | 31                                     | 27                              | 176          |
| Audit adjustments       | -                 | -   | (3)                                    | -                               | (3)          |
| Adjusted counts         | <u>176</u>        | <u>118</u>  | <u>28</u>                              | <u>27</u>                       | <u>173</u>   |

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

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

O. W. Erlewine Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 213               | 185   | 5                              | 23                          | 213          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>213</u>        | <u>185</u>                                    | <u>4</u>                       | <u>23</u>                   | <u>212</u>   |

Oak Ridge Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 469               | 323   | 9                              | 137                         | 469          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>469</u>        | <u>323</u>                                    | <u>8</u>                       | <u>137</u>                  | <u>468</u>   |

Parkway Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 547               | 397   | 8                              | 142                         | 547          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>547</u>        | <u>397</u>                                    | <u>7</u>                       | <u>142</u>                  | <u>546</u>   |

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

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Peter Burnett Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 515               | 299   | 31                                     | 185                             | 515          |
| Audit adjustments       | -                 | -   | (3)                                    | -                               | (3)          |
| Adjusted counts         | <u>515</u>        | <u>299</u>  | <u>28</u>                              | <u>185</u>                      | <u>512</u>   |

Phoebe A. Hearst Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 121               | 118   | 1                                      | 2                               | 121          |
| Audit adjustments       | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts         | <u>121</u>        | <u>118</u>  | <u>-</u>                               | <u>2</u>                        | <u>120</u>   |

Pony Express Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 277               | 209   | 10                                     | 58                              | 277          |
| Audit adjustments       | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts         | <u>277</u>        | <u>209</u>  | <u>9</u>                               | <u>58</u>                       | <u>276</u>   |



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

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Rosa Parks K - 8

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 747               | 527   | 20                             | 200                         | 747          |
| Audit adjustments       | -                 | -   | (2)                            | -                           | (2)          |
| Adjusted counts         | <u>747</u>        | <u>527</u>                                    | <u>18</u>                      | <u>200</u>                  | <u>745</u>   |

Rosemont High

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 1,055             | 910   | 18                             | 127                         | 1,055        |
| Audit adjustments       | -                 | -   | (2)                            | -                           | (2)          |
| Adjusted counts         | <u>1,055</u>      | <u>910</u>                                    | <u>16</u>                      | <u>127</u>                  | <u>1,053</u> |

Sacramento City Unified - Home Hospital

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 11                | 2   | 7                              | 2                           | 11           |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>11</u>         | <u>2</u>                                      | <u>6</u>                       | <u>2</u>                    | <u>10</u>    |

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

School of Engineering & Sciences

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 403               | 350   | 9                                      | 44                              | 403          |
| Audit adjustments       | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts         | <u>403</u>        | <u>350</u>  | <u>8</u>                               | <u>44</u>                       | <u>402</u>   |

Susan B. Anthony Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 282               | 112   | 21                                     | 149                             | 282          |
| Audit adjustments       | -                 | -   | (2)                                    | -                               | (2)          |
| Adjusted counts         | <u>282</u>        | <u>112</u>  | <u>19</u>                              | <u>149</u>                      | <u>280</u>   |

Sutter Middle

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>                       |  |                                 | <u>Total</u> |
|-------------------------|-------------------|---|--|---------------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced<br/>Meal Program<br/>(FRPM)</u> | <u>English<br/>Learners<br/>(ELAS)</u> | <u>Both FRPM<br/>&amp; ELAS</u> |              |
| As certified on CalPADS | 538               | 458   | 7                                      | 73                              | 538          |
| Audit adjustments       | -                 | -   | (1)                                    | -                               | (1)          |
| Adjusted counts         | <u>538</u>        | <u>458</u>  | <u>6</u>                               | <u>73</u>                       | <u>537</u>   |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Sutterville Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 209               | 179   | 7                              | 23                          | 209          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>209</u>        | <u>179</u>                                    | <u>6</u>                       | <u>23</u>                   | <u>208</u>   |

Tahoe Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 291               | 230   | 3                              | 58                          | 291          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>291</u>        | <u>230</u>                                    | <u>2</u>                       | <u>58</u>                   | <u>290</u>   |

Theodore Judah Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 190               | 167   | 8                              | 15                          | 190          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>190</u>        | <u>167</u>                                    | <u>7</u>                       | <u>15</u>                   | <u>189</u>   |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Washington Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 152               | 124   | 3                              | 25                          | 152          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>152</u>        | <u>124</u>                                    | <u>2</u>                       | <u>25</u>                   | <u>151</u>   |

Will C. Wood Middle

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 626               | 400   | 23                             | 203                         | 626          |
| Audit adjustments       | -                 | -   | (2)                            | -                           | (2)          |
| Adjusted counts         | <u>626</u>        | <u>400</u>                                    | <u>21</u>                      | <u>203</u>                  | <u>624</u>   |

William Land Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 263               | 158   | 24                             | 81                          | 263          |
| Audit adjustments       | -                 | -   | (3)                            | -                           | (3)          |
| Adjusted counts         | <u>263</u>        | <u>158</u>                                    | <u>21</u>                      | <u>81</u>                   | <u>260</u>   |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Woodbine Elementary

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 236               | 156   | 15                             | 65                          | 236          |
| Audit adjustments       | -                 | -   | (2)                            | -                           | (2)          |
| Adjusted counts         | <u>236</u>        | <u>156</u>                                    | <u>13</u>                      | <u>65</u>                   | <u>234</u>   |

District-Wide

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u>  |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|---------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |               |
| As certified on CalPADS | 29,313            | 21,561  | 981                            | 6,771                       | 29,313        |
| Audit adjustments       | -                 | -   | (95)                           | -                           | (95)          |
| Adjusted counts         | <u>29,313</u>     | <u>21,561</u>                                 | <u>886</u>                     | <u>6,771</u>                | <u>29,218</u> |

For the New Technology High, the effect of this finding is an extrapolated overstatement of 1 unduplicated pupil counts.

New Technology High

|                         | <u>Enrollment</u> | <u>Unduplicated pupil count</u>               |                                |                             | <u>Total</u> |
|-------------------------|-------------------|---|--------------------------------|-----------------------------|--------------|
|                         |                   | <u>Free &amp; Reduced Meal Program (FRPM)</u> | <u>English Learners (ELAS)</u> | <u>Both FRPM &amp; ELAS</u> |              |
| As certified on CalPADS | 121               | 84  | 3                              | 34                          | 121          |
| Audit adjustments       | -                 | -   | (1)                            | -                           | (1)          |
| Adjusted counts         | <u>121</u>        | <u>84</u>                                     | <u>2</u>                       | <u>34</u>                   | <u>120</u>   |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2018

---

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

**2018-003 DEFICIENCY – UNDUPLICATED LOCAL CONTROL FUNDING FORMULA PUPIL COUNTS (40000) (Continued)**

Cause

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

Fiscal Impact

The Unduplicated Pupil Percentage for Sacramento City Unified School District was originally reported at 71.42% and the revised School District Unduplicated Pupil Percentage should be revised to 71.34%; the fiscal impact is a reduction of LCFF revenues of approximately \$74,402.

The Unduplicated Pupil Percentage for New Technology High School was originally reported at 72.25% and the revised School District Unduplicated Pupil Percentage should be revised to 72.08%; the fiscal impact is a reduction of LCFF revenues of approximately \$207.

Recommendation

The District should ensure that all students are properly reflected in the CalPADS reporting under the appropriate English Learner status.

Views of Responsible Officials and Planned Corrective Action

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

**STATUS OF PRIOR YEAR  
FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
Year Ended June 30, 2018

---

| <u>Finding/Recommendation</u>  | <u>Current Status</u> | <u>District Explanation<br/>If Not Implemented</u> |
|--|-----------------------|--|
| <b>2017-001</b><br><br><u>Condition:</u> At Bowling Green Chacon Elementary, sub-receipt books that are issued are not logged or tracked.<br><br><u>Recommendation:</u> Sub-receipt books that are issued should be logged and tracked.  | Not implemented.      | See current year finding 2018-001.                 |
| <b>2017-002</b><br><br><u>Condition:</u> One student was improperly counted as present for one day at William Land Elementary.<br><br><u>Recommendation:</u> We recommend that the attendance clerk reconciles attendance log with attendance records to ensure attendance is accurately recorded.   | Not implemented.      | See current year finding 2018-002.                 |
| <b>2017-003</b><br><br><u>Condition:</u> At The Met Sacramento High School, thirty-two students did not have a properly signed contract prior to the District claiming ADA.<br><br><u>Recommendation:</u> The District should implement controls to ensure that the independent study contracts are properly signed prior to claiming ADA. | Implemented.          |  |





# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.2

**Meeting Date:** December 6, 2018

**Subject:** Approve 2018-19 First Interim Financial Report

- ☐ 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 2018-19 First 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 first of three interim financial reports presented to the Board of Education for the 2018-19 year. The report provides financial information as of October 31, 2018.

**Financial Considerations:** The District is working closely with the Sacramento County Fiscal Advisor to address the disapproval of the 2018-19 adopted budget and the negative certification of the First 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

The district settled agreements with all five bargaining units for FY 2018-19 in the middle of last fiscal year. The Board must take action on all necessary budget adjustments for 2019-20 and 2020-21, and the District must maintain its required 2% reserve for economic uncertainties. Under current projections and settlement with bargaining units, the district is deficit spending in the current and two subsequent years and budget adjustments are needed for 2019-20 and 2020-21 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. 2018-19 First Interim Financial Report
3. Budget Revisions

**Estimated Time:** 10 minutes

**Submitted by:** Dr. John Quinto, Chief Business Officer

**Approved by:** Jorge A. Aguilar, Superintendent

# Board of Education Executive Summary

## Business Services

Approve First Interim Financial Report 2018-2019

December 6, 2018



### I. OVERVIEW/HISTORY:

School districts are required to file two Interim financial reports during the year. The First Interim Report, as of October 31<sup>st</sup>, requires Board approval by December 15<sup>th</sup>. The Second Interim Report, as of January 31<sup>st</sup>, requires Board approval by March 15<sup>th</sup>. If the District is in qualified or negative status, a Third Interim is required as of April 30, and requires Board approval by June 1<sup>st</sup>.

When interim reports are submitted, a district must designate a certification as to their financial condition. A “positive” certification indicates that the district will meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A “qualified” certification means that the district may **not meet** its financial obligations for the current fiscal year or two subsequent fiscal years. A “negative” certification means that the district is **unable** to meet its financial obligations for the remainder of the current fiscal year or the future fiscal year.

The 2018-19 budget remains disapproved, and the district believes it will end the current year in a negative financial condition. This status indicates the district certifies it will not meet its financial obligations for the current fiscal year or the future fiscal year. As required for a “positive” certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for 2019-20 and 2020-21, and the district must maintain its required 2% reserve for economic uncertainties. Documents attached are primarily state-required reports. Key information includes the budget assumptions, Average Daily Attendance, and multi-year projections.

### II. DRIVING GOVERNANCE:

- Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31<sup>st</sup>. 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 forecasts, for the subsequent two fiscal years. Certifications shall be based on the Board’s assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- Education Code section 42131 (3)(e) directs districts to provide additional reports to the County Office of Education as of June 1<sup>st</sup>. If a Qualified or Negative Certification is reported as of the Second Interim Report.

# Board of Education Executive Summary

## Business Services

Approve First Interim Financial Report 2018-2019

December 6, 2018



### III. BUDGET:

The budget is a fluid document, and while the budget remains disapproved for 2018-19, there are many unknowns at this time. In preparing the assumptions for the multi-year projection, items such as one-time funds used to balance 2018-19 and increased costs for health benefits must be factored in. Revenue increases based on state projections for the Local Control Funding Formula (LCFF) as well as enrollment changes are included in the multi-year projections. Staff continues to closely monitor enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. The district has not settled agreements with SCTA, CSA, SEIU, or Teamsters for FY 2019-20. Due to the recent salary settlements covering 2016-17 through 2018-19, the District's deficit spending is increasing. Before the end of 2019-20, the fund balance will be depleted.

The Board must take action on all necessary budget adjustments for 2019-20 and 2020-21, and the district must maintain its required 2% reserve for economic uncertainties. The First Interim Financial Report includes assumptions and projections made with the best information available at the time.

### 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 First Interim Financial Report information to help guide budget development for FY 2019-20 and 2020-21.

### VI. Results:

Budget development for FY 2019-20 will follow the calendar 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, 2019.

### 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 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.

# **2018-2019 First Interim Financial Report**



## **Guiding Principle**

All students graduate with the greatest number of post-secondary choices from the widest array of options.

Board of Education  
December 6, 2018

# **Sacramento City Unified School District**

## **Board of Education**

Jessie Ryan, President, Area 7  
Darrel Woo, Vice President, Area 6  
Michael Minnick, 2<sup>nd</sup> Vice President Area 4  
Jay Hansen, Area 1  
Ellen Cochrane, Area 2  
Christina Pritchett, Area 3  
Mai Vang, Area 5  
Rachel Halbo, Student Board Member

## **Cabinet**

Jorge A. Aguilar, J.D., Superintendent  
Cathy Allen, Chief Operations Officer  
Lisa Allen, Deputy Superintendent  
Alex Barrios, Chief Communications Officer  
Vincent Harris, Chief Continuous Improvement and Accountability Officer  
Elliot Lopez, Chief Information Officer  
Cancy McArn, Chief Human Resource Officer  
John Quinto, Ed.D., Chief Business Officer  
Iris Taylor, Ed.D., Chief Academic Officer

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**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES****ESTIMATED FINANCIAL PROJECTION FACTORS**

|  | <b>2018-19</b> | <b>2019-20</b> | <b>2020-21</b> |
|--|----------------|----------------|----------------|
| <b>State Statutory COLA</b>                                      | 3.70%          | 2.57%          | 2.67%          |
| <b>GAP Funding Rate for Local Control Funding Formula (LCFF)</b> | 100%           | 100%           | 100%           |
| <b>California Consumer Price Index (CPI)</b>                     | 3.66%          | 3.50%          | 3.23%          |

**LCFF ENTITLEMENT FACTORS**

| <b>Entitlement Factors per ADA</b> | <b>K-3</b> | <b>4-6</b> | <b>7-8</b> | <b>9-12</b> |
|------------------------------------|------------|------------|------------|-------------|
| 2017-18 Base Grants                | \$7,193    | \$7,301    | \$7,518    | \$8,712     |
| COLA at 3.7%                       | \$266      | \$270      | \$278      | \$322       |
| 2018-19 Base Grants                | \$7,459    | \$7,571    | \$7,796    | \$9,034     |

| <b>Entitlement Factors per ADA</b> | <b>K-3</b> | <b>4-6</b> | <b>7-8</b> | <b>9-12</b> |
|------------------------------------|------------|------------|------------|-------------|
| 2018-19 Base Grants                | \$7,459    | \$7,571    | \$7,796    | \$9,034     |
| Adjustment Factors                 | 10.40% CSR | -          | -          | 2.6% CTE    |
| CSR and CTE amounts                | \$776      | -          | -          | \$235       |
| 2018-19 Adjusted Base Grants       | \$8,235    | \$7,571    | \$7,796    | \$9,269     |

|  |     |     |     |     |
|--|-----|-----|-----|-----|
| Supplemental Grants (% Adj. Base)          | 20% | 20% | 20% | 20% |
| Concentration Grants (Above 55% Threshold) | 50% | 50% | 50% | 50% |

**MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21****REVENUES:****Local Control Funding Formula (LCFF)**

- Fiscal Year 2018-19 is funded on 38,649.59 Average Daily Attendance (ADA).
- 2018-19 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2017-18 (prior year) ADA is used for 2018-19
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- 2019-20 assumes funded on 38,429.66 ADA (prior year ADA).
- 2020-21 assumes funded on 38,201.58 ADA (prior year ADA).



## **MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)**

### **Federal Revenues**

- Federal Revenues assume flat funding for 2018-19.
- 2019-20 and 2020-21 are maintained at the 2018-19 funding level.

### **OTHER STATE REVENUES:**

#### **Special Education & Transportation**

- Special Education is funded at the same ratio as 2017-18. It reflects the decline in ADA.
- For 2018-19, 2019-20, and 2020-21 the Special Education and Transportation contribution is fully supported by the unrestricted monies from the General Fund.
- For 2018-19, 2019-20, and 2020-21 Special Education Transportation Apportionments are maintained.

#### **State Categorical Programs**

- Includes resource funds outside the Local Control Funding Formula (LCFF).

#### **Class Size Reduction**

- 2018-19 and 2019-20 continues K-3 CSR at 24:1.

#### **Lottery**

- The expected annual funding is projected at \$204 per ADA for 2018-19 (unrestricted \$151 and \$53 restricted) and outlying years.
- 2018-19 and outlying years include reduction due to Adult Education ADA no longer funded.

### **LOCAL REVENUES:**

#### **Other Local Revenues**

- Local Revenues assume a similar level of funding in outlying years as 2018-19. As revenues are approved by the Board, they will be incorporated.

### **EXPENDITURES:**

#### **Certificated Salaries**

- Certificated staffing for 2018-19 assume full implementation of K-3 Class Size Reduction. Class sizes are as follows:
  - Kindergarten at 24:1
  - Grades 1-3 at 24:1
  - Grades 4-6 at 33:1 (Contract maximum)
  - Grades 7-8 at 31:1 (Contract maximum)
  - Grades 9-12 at 32:1 (Contract maximum)
- 2018-19 continues additional 75 classroom teachers for implementation of K-3 Class Size Reduction.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.

## **MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)**

### **Classified Salaries**

- Classified staffing for 2018-19, 2019-20, and 2020-21 are based on 2018-19 staffing levels.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement.

### **Employee Benefits**

- For 2018-19 estimated statutory benefits for Certificated staff is 19.46%.
- For 2018-19 estimated statutory benefits for Classified staff is 27.44%.
- Health benefits are projected to increase approximately 4.7% for 2019-20 and 2020-21, and will be funded dependent upon negotiated agreements with employee groups.
- Post-Retirement Health Benefits are based on 2018-19 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with all bargaining units includes a contribution from employees towards post-retirement benefits.

### **Supplies, Services, Utilities, Capital Outlay**

- 2019-20 and 2020-21 utilities are projected with an average increase of 4.2% and 4.6%, respectively.
- Increasing support for students with disabilities is projected at approximately \$8.4M and \$9.2 M for 2019-20 and 2020-21, respectively

### **Indirect Support**

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 4.83% for 2018-19.

### **Other Outgo/Transfers/ Contributions**

- Contributions to Restricted Programs – The 2018-19 budget and outlying years include contributions to cover program support from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- 2018-19 Routine Restricted Maintenance is based over 2% of GF budget.
- Routine Restricted Maintenance must be increased to no less than 3% of General Fund by 2019-20.
- In Lieu Property Taxes are transferred to charter schools.

### **One-Time Revenues/Expenditures**

- 2018-19 includes \$7.1 Million one-time discretionary revenue.
- 2018-19 includes \$6 Million set aside for Science Textbook Adoption.

## **MULTI-YEAR BUDGET ASSUMPTIONS: 2018-19 THROUGH 2020-21 (Continued)**

### **BEGINNING BALANCE/RESERVES:**

#### **Beginning Balance**

- Based on 2017-18 actual ending fund balance.

#### **Reserves**

- The 2019-20 and 2020-21 projections fund the 2% General Fund Reserve for economic uncertainty, as our Board and Superintendent are working with the Sacramento County Office of Education, Fiscal Advisor, stakeholders (Labor Partners, Community and staff) on identifying and quantifying savings/reduction plan. We have also identified from staff analysis that our unduplicated count is low as compared to sister districts with similar demographics. Staff is working to address this deficiency.
- Starting in 2017-18, expenses are greater than costs and reserves are used to cover the overage.

## 2018-19 BUDGET OVERVIEW

### **BUDGET OVERVIEW**

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. Based on the Governor's Adopted Budget, these documents reflect the budget for 2018-19 and multi-year projections for 2019-20 and 2020-21.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

- a. Revenue – State Budget ↔
- b. Expenditures – increases in expenditures ↑
- c. Enrollment – declining ↓

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: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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: December 06, 2018

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: Gloria Chung

Telephone: (916) 643-9405

Title: Director, Fiscal Services

E-mail: Gloria@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 budget adoption. | 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 budget adoption.   | 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 budget adoption.   | 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 budget adoption.                       | 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 budget adoption. |     | X       |
| 7                                  | Ongoing and Major Maintenance Account        | If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 (2017-18) 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 budget adoption 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 budget adoption in self-insurance liabilities?  | X   |     |
| S8                                   | Status of Labor Agreements                  | As of first 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 budget adoption, 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   |

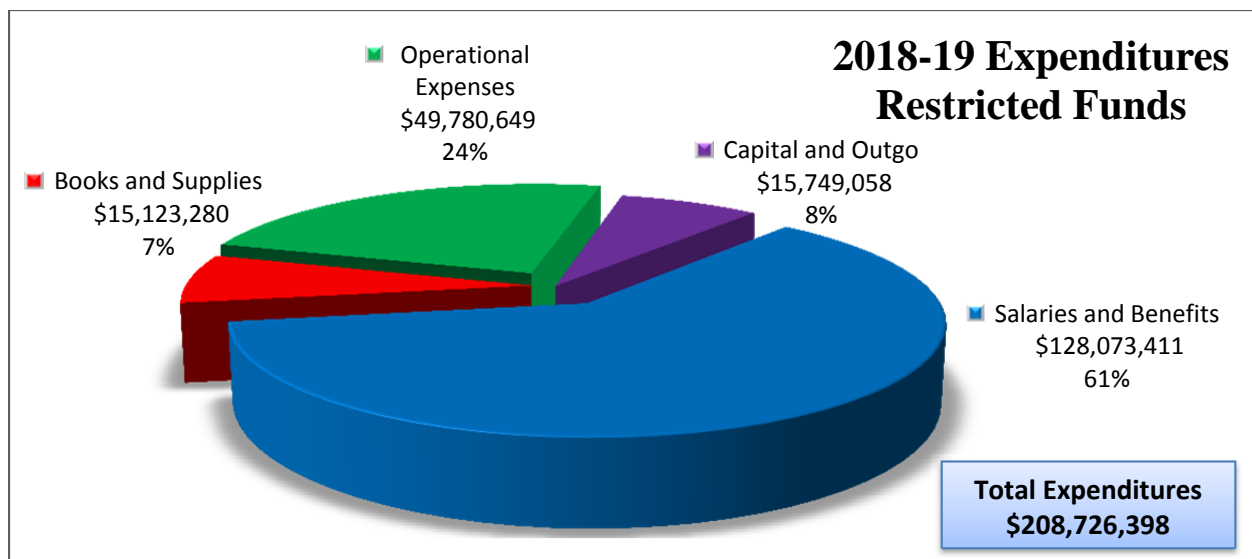
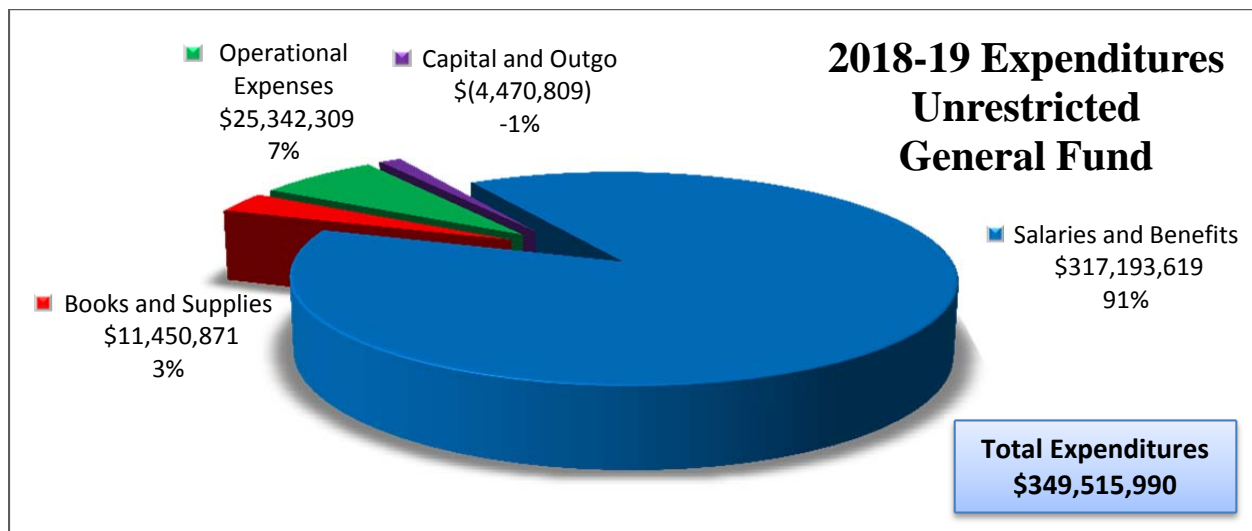
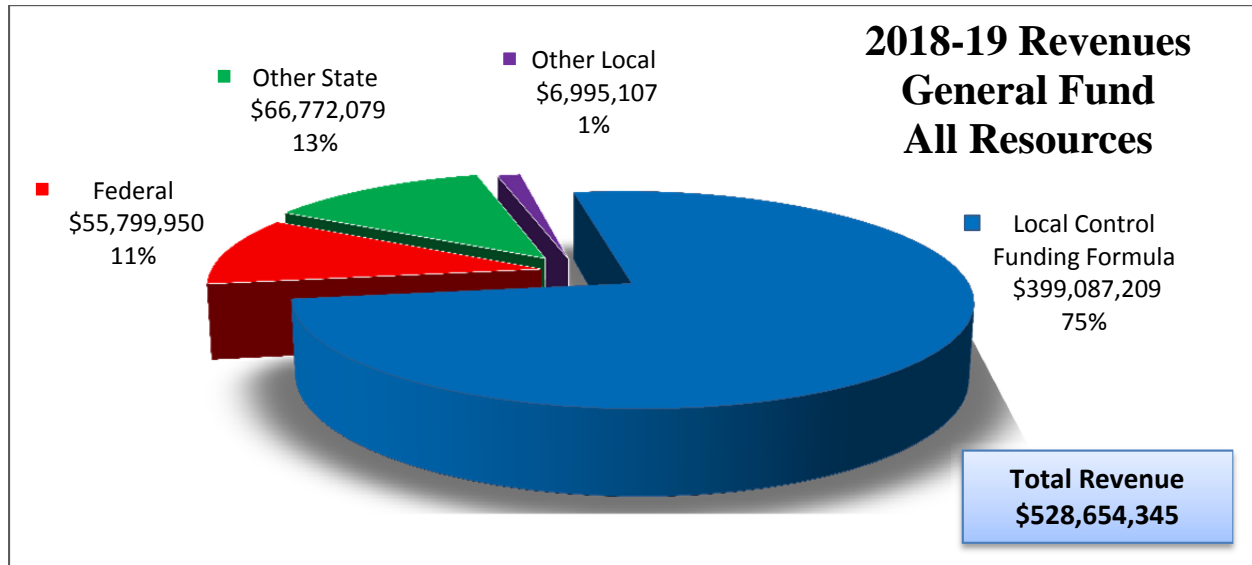
## GENERAL FUND

### **General Fund Definition**

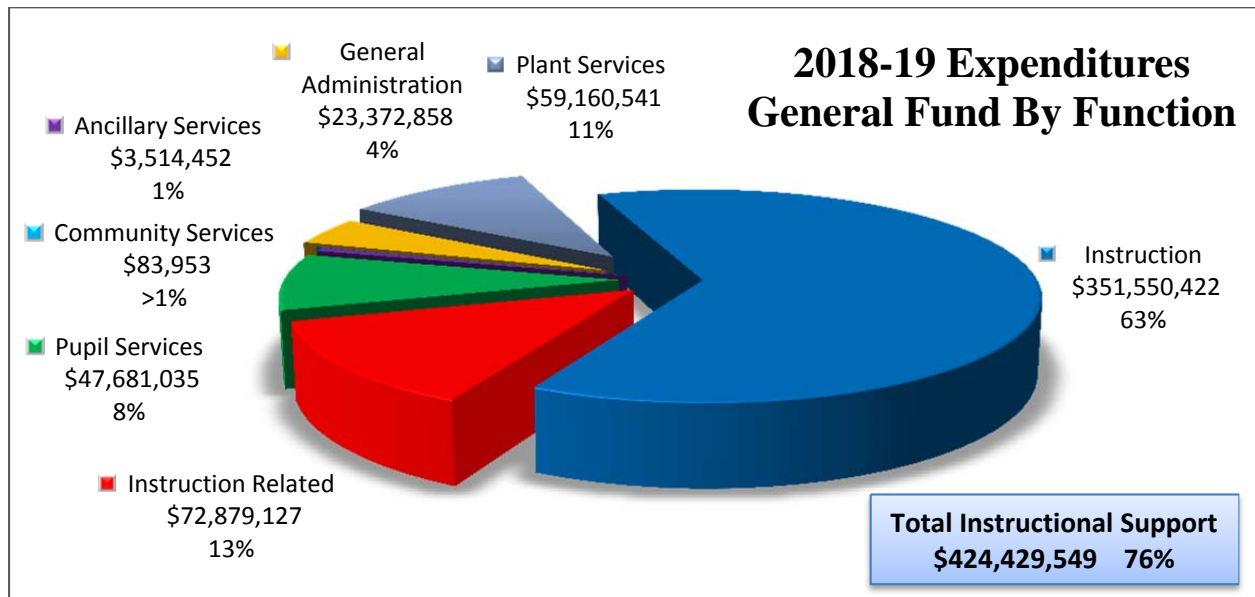
The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in 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 the Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.



## Revenues and Expenditures - Summary



## Revenues and Expenditures - Summary (cont.)



| 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 398,504,903.00      | 399,087,209.00                      | 85,800,085.73       | 399,087,209.00            | 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              | 14,678,544.00       | 14,678,544.00                       | 160,647.78          | 14,678,544.00             | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 3,769,621.00        | 4,104,464.95                        | 880,767.19          | 4,104,464.95              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 416,953,068.00      | 417,870,217.95                      | 86,841,500.70       | 417,870,217.95            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 161,291,671.57      | 163,634,704.65                      | 33,932,500.68       | 163,634,704.65            | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 43,764,608.99       | 41,692,107.66                       | 12,133,433.57       | 41,692,107.66             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 117,076,062.65      | 111,866,806.37                      | 25,780,236.06       | 111,866,806.37            | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 10,593,088.58       | 11,450,871.51                       | 1,783,280.31        | 11,450,871.51             | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 27,663,009.12       | 25,342,308.89                       | 7,728,054.90        | 25,342,308.89             | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 166,698.14          | 169,570.99                          | 27,579.55           | 169,570.99                | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 5,005,046.00        | 0.00                                | 103,597.00          | 0.00                      | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (4,363,225.33)      | (4,640,379.76)                      | (237,639.59)        | (4,640,379.76)            | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 361,196,959.72      | 349,515,990.31                      | 81,251,042.48       | 349,515,990.31            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                     |                                     |                     |                           |                            |                  |
|   |                |                        | 55,756,108.28       | 68,354,227.64                       | 5,590,458.22        | 68,354,227.64             |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 1,903,369.00        | 1,866,800.00                        | 0.00                | 1,866,800.00              | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 2,875,207.00        | 2,875,207.00                        | 0.00                | 2,875,207.00              | 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              | (89,134,727.33)     | (89,459,927.33)                     | 0.00                | (89,459,927.33)           | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (90,106,565.33)     | (90,468,334.33)                     | 0.00                | (90,468,334.33)           |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (34,350,457.05)     | (22,114,106.69)                     | 5,590,458.22        | (22,114,106.69)           |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 60,276,634.54       | 60,276,634.54                       |                     | 60,276,634.54             | 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)                      |                |              | 60,276,634.54       | 60,276,634.54                       |                     | 60,276,634.54             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 60,276,634.54       | 60,276,634.54                       |                     | 60,276,634.54             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 25,926,177.49       | 38,162,527.85                       |                     | 38,162,527.85             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 225,000.00          | 225,000.00                          |                     | 225,000.00                |                            |                  |
| Stores   |                | 9712         | 320,000.00          | 320,000.00                          |                     | 320,000.00                |                            |                  |
| 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         | 13,138,921.30       | 6,000,000.00                        |                     | 6,000,000.00              |                            |                  |
| Science Textbook Adoption                                  | 0000           | 9780         | 6,000,000.00        |                                     |                     |                           |                            |                  |
| Lottery  | 1100           | 9780         | 129,037.30          |                                     |                     |                           |                            |                  |
| Education Protection Account                               | 1400           | 9780         | 7,009,884.00        |                                     |                     |                           |                            |                  |
| Science Textbook Adoption                                  | 0000           | 9780         |                     | 6,000,000.00                        |                     |                           |                            |                  |
| Science Textbook Adoption                                  | 0000           | 9780         |                     |                                     |                     | 6,000,000.00              |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 12,242,256.19       | 31,617,527.85                       |                     | 31,617,527.85             |                            |                  |
| 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 (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 259,531,043.00      | 258,491,153.00                      | 73,181,443.00       | 258,491,153.00            | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 53,190,208.00       | 53,190,208.00                       | 14,490,317.00       | 53,190,208.00             | 0.00                       | 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         | 725,933.00          | 700,635.00                          | 0.00                | 700,635.00                | 0.00                       | 0.0%             |
| Timber Yield Tax                                       |                | 8022         | 16.00               | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                     |                | 8041         | 66,735,179.00       | 70,320,573.00                       | 0.00                | 70,320,573.00             | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                   |                | 8042         | 2,452,507.00        | 2,394,223.00                        | 0.00                | 2,394,223.00              | 0.00                       | 0.0%             |
| Prior Years' Taxes                                     |                | 8043         | 783,033.00          | 520,798.00                          | 0.00                | 520,798.00                | 0.00                       | 0.0%             |
| Supplemental Taxes                                     |                | 8044         | 1,781,678.00        | 2,856,665.00                        | 0.00                | 2,856,665.00              | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 17,559,924.00       | 15,092,834.00                       | 1,719.65            | 15,092,834.00             | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 6,719,760.00        | 6,719,760.00                        | 0.00                | 6,719,760.00              | 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         | 10,257.00           | 10,257.00                           | 2,143.39            | 10,257.00                 | 0.00                       | 0.0%             |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | (5,128.00)          | (5,128.00)                          | 0.00                | (5,128.00)                | 0.00                       | 0.0%             |
| Subtotal, LCFF Sources                                 |                |              | 409,484,410.00      | 410,291,978.00                      | 87,675,623.04       | 410,291,978.00            | 0.00                       | 0.0%             |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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         | (10,979,507.00)     | (11,204,769.00)                     | (1,875,537.31)      | (11,204,769.00)           | 0.00                       | 0.0%             |
| Property Taxes Transfers                               |                | 8097         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, LCFF SOURCES                                    |                |              | 398,504,903.00      | 399,087,209.00                      | 85,800,085.73       | 399,087,209.00            | 0.00                       | 0.0%             |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| 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, Educator Quality                     | 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 Education 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, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290         |                     |                                     |                     |                           |                            |                  |
| Other NCLB / Every Student Succeeds Act            |  | 8290         |                     |                                     |                     |                           |                            |                  |
| Career and Technical Education                     | 3500-3599  | 8290         |                     |                                     |                     |                           |                            |                  |
| All Other Federal Revenue                          | All Other  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER STATE REVENUE</b>                         |  |              |                     |                                     |                     |                           |                            |                  |
| 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         | 8,597,462.00        | 8,597,462.00                        | 0.00                | 8,597,462.00              | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 6,081,082.00        | 6,081,082.00                        | 115,502.78          | 6,081,082.00              | 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         |                     |                                     |                     |                           |                            |                  |
| Quality Education Investment Act                   | 7400   | 8590         |                     |                                     |                     |                           |                            |                  |
| All Other State Revenue                            | All Other  | 8590         | 0.00                | 0.00                                | 45,145.00           | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |  |              | 14,678,544.00       | 14,678,544.00                       | 160,647.78          | 14,678,544.00             | 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) |
|--|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                       |                                     |                      |                           |                            |                  |
| 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         | 47,000.00             | 47,000.00                           | 5,610.32             | 47,000.00                 | 0.00                       | 0.0%             |
| Sale of Publications                                     |                | 8632         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales                                       |                | 8634         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales  |                | 8639         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals                                       |                | 8650         | 1,400,003.00          | 1,400,003.00                        | 187,231.91           | 1,400,003.00              | 0.00                       | 0.0%             |
| Interest   |                | 8660         | 681,112.00            | 681,112.00                          | 63,123.82            | 681,112.00                | 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         | 879,693.00            | 879,693.00                          | 33,547.46            | 879,693.00                | 0.00                       | 0.0%             |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts                             |                | 8689         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Local Revenue                                      |                |              |                       |                                     |                      |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 5,128.00              | 5,128.00                            | 0.00                 | 5,128.00                  | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                  | 0.00                                | 0.00                 | 0.00                      |                            |                  |
| All Other Local Revenue                                  |                | 8699         | 756,685.00            | 1,091,528.95                        | 486,963.68           | 1,091,528.95              | 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                                | 104,290.00           | 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>3,769,621.00</b>   | <b>4,104,464.95</b>                 | <b>880,767.19</b>    | <b>4,104,464.95</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>416,953,068.00</b> | <b>417,870,217.95</b>               | <b>86,841,500.70</b> | <b>417,870,217.95</b>     | <b>0.00</b>                | <b>0.0%</b>      |

| 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         | 133,440,339.00      | 136,746,696.17                      | 26,734,145.04       | 136,746,696.17            | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 6,758,735.57        | 6,611,768.45                        | 1,341,552.40        | 6,611,768.45              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 18,985,378.00       | 18,197,287.99                       | 5,579,808.91        | 18,197,287.99             | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 2,107,219.00        | 2,078,952.04                        | 276,994.33          | 2,078,952.04              | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | 161,291,671.57      | 163,634,704.65                      | 33,932,500.68       | 163,634,704.65            | 0.00                       | 0.0%             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 1,421,919.00        | 1,139,488.24                        | 218,049.34          | 1,139,488.24              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 17,661,624.00       | 16,867,261.17                       | 4,957,724.46        | 16,867,261.17             | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 6,392,274.00        | 5,905,752.49                        | 1,776,738.14        | 5,905,752.49              | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 15,956,153.99       | 15,434,046.01                       | 4,762,990.97        | 15,434,046.01             | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 2,332,638.00        | 2,345,559.75                        | 417,930.66          | 2,345,559.75              | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 43,764,608.99       | 41,692,107.66                       | 12,133,433.57       | 41,692,107.66             | 0.00                       | 0.0%             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| STRS  |                | 3101-3102    | 26,363,496.00       | 26,289,777.07                       | 5,414,403.14        | 26,289,777.07             | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 7,238,339.06        | 7,371,656.62                        | 2,079,554.61        | 7,371,656.62              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 5,686,799.70        | 5,500,022.57                        | 1,386,748.43        | 5,500,022.57              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 55,373,528.28       | 53,598,693.60                       | 12,505,898.42       | 53,598,693.60             | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 101,877.01          | 102,613.31                          | 22,854.91           | 102,613.31                | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 3,427,838.60        | 3,444,116.97                        | 774,028.18          | 3,444,116.97              | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 15,818,263.00       | 15,496,377.13                       | 3,579,929.25        | 15,496,377.13             | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 3,000,000.00        | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 65,921.00           | 63,549.10                           | 16,819.12           | 63,549.10                 | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 117,076,062.65      | 111,866,806.37                      | 25,780,236.06       | 111,866,806.37            | 0.00                       | 0.0%             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 1,282,898.00        | 1,217,724.98                        | 1,149,269.94        | 1,217,724.98              | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 79,931.00           | 80,558.73                           | 3,399.78            | 80,558.73                 | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 7,905,977.29        | 9,217,832.03                        | 535,952.96          | 9,217,832.03              | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 1,324,282.29        | 934,755.77                          | 94,657.63           | 934,755.77                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 10,593,088.58       | 11,450,871.51                       | 1,783,280.31        | 11,450,871.51             | 0.00                       | 0.0%             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                     |                                     |                     |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 728,500.00          | 732,625.00                          | 549,137.17          | 732,625.00                | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 359,651.26          | 361,845.93                          | 42,598.21           | 361,845.93                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 64,271.00           | 145,767.83                          | 131,582.83          | 145,767.83                | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 1,642,410.00        | 1,642,410.00                        | 851,409.27          | 1,642,410.00              | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 10,983,201.00       | 9,553,451.37                        | 2,615,014.28        | 9,553,451.37              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 1,545,616.50        | 1,302,129.25                        | 198,495.40          | 1,302,129.25              | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | (243,002.00)        | (266,601.98)                        | (54,142.01)         | (266,601.98)              | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (1,395,402.00)      | (1,391,751.05)                      | (15,052.81)         | (1,391,751.05)            | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 12,928,248.36       | 12,109,252.43                       | 3,047,071.02        | 12,109,252.43             | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 1,049,515.00        | 1,153,180.11                        | 361,941.54          | 1,153,180.11              | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 27,663,009.12       | 25,342,308.89                       | 7,728,054.90        | 25,342,308.89             | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Land  |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements   |                | 6170         | 90,000.00           | 101,890.00                          | 0.00                | 101,890.00                | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                | 1,333.31                            | 184.93              | 1,333.31                  | 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         | 20,117.14           | 36,106.68                           | 27,394.62           | 36,106.68                 | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 56,581.00           | 30,241.00                           | 0.00                | 30,241.00                 | 0.00                       | 0.0%             |
| TOTAL, CAPITAL OUTLAY   |                |              | 166,698.14          | 169,570.99                          | 27,579.55           | 169,570.99                | 0.00                       | 0.0%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                     |                                     |                     |                           |                            |                  |
| 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                                | 21.00               | 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                                | 103,576.00          | 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         |                     |                                     |                     |                           |                            |                  |
| 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         | 2,626,713.00        | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 2,378,333.00        | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                              |                |              | 5,005,046.00        | 0.00                                | 103,597.00          | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | (2,058,591.33)      | (2,339,311.53)                      | (233,332.12)        | (2,339,311.53)            | 0.00                       | 0.0%             |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (2,304,634.00)      | (2,301,068.23)                      | (4,307.47)          | (2,301,068.23)            | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS  |                |              | (4,363,225.33)      | (4,640,379.76)                      | (237,639.59)        | (4,640,379.76)            | 0.00                       | 0.0%             |
| TOTAL, EXPENDITURES   |                |              | 361,196,959.72      | 349,515,990.31                      | 81,251,042.48       | 349,515,990.31            | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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         | 1,903,369.00        | 1,866,800.00                        | 0.00                | 1,866,800.00              | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 1,903,369.00        | 1,866,800.00                        | 0.00                | 1,866,800.00              | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund                                       |                | 7611         | 2,345,207.00        | 2,345,207.00                        | 0.00                | 2,345,207.00              | 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/<br>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         | 530,000.00          | 530,000.00                          | 0.00                | 530,000.00                | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 2,875,207.00        | 2,875,207.00                        | 0.00                | 2,875,207.00              | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                 |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>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%             |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | (89,134,727.33)     | (89,459,927.33)                     | 0.00                | (89,459,927.33)           | 0.00                       | 0.0%             |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS   |                |              | (89,134,727.33)     | (89,459,927.33)                     | 0.00                | (89,459,927.33)           | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)  |                |              | (90,106,565.33)     | (90,468,334.33)                     | 0.00                | (90,468,334.33)           | 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 53,970,361.00       | 55,799,950.20                       | (6,361,703.66)      | 55,799,950.20             | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 52,537,248.00       | 52,093,534.92                       | 13,394,086.85       | 52,093,534.92             | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 2,924,500.00        | 2,890,642.14                        | 1,735,646.70        | 2,890,642.14              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 109,432,109.00      | 110,784,127.26                      | 8,768,029.89        | 110,784,127.26            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 48,884,140.00       | 50,058,510.15                       | 11,194,004.58       | 50,058,510.15             | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 22,373,738.46       | 22,933,896.79                       | 5,894,657.96        | 22,933,896.79             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 55,033,755.00       | 55,081,003.88                       | 9,752,278.14        | 55,081,003.88             | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 12,306,281.03       | 15,123,280.19                       | 2,376,187.15        | 15,123,280.19             | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 54,348,575.48       | 49,780,649.14                       | 6,896,990.42        | 49,780,649.14             | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 5,161,755.03        | 13,409,746.38                       | 1,586,385.63        | 13,409,746.38             | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 2,058,591.33        | 2,339,311.53                        | 233,332.12          | 2,339,311.53              | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 200,166,836.33      | 208,726,398.06                      | 37,933,836.00       | 208,726,398.06            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (90,734,727.33)     | (97,942,270.80)                     | (29,165,806.11)     | (97,942,270.80)           |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 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              | 89,134,727.33       | 89,459,927.33                       | 0.00                | 89,459,927.33             | 0.00                       | 0.0%             |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | 89,134,727.33       | 89,459,927.33                       | 0.00                | 89,459,927.33             |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (1,600,000.00)      | (8,482,343.47)                      | (29,165,806.11)     | (8,482,343.47)            |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 10,224,116.74       | 10,224,116.74                       |                     | 10,224,116.74             | 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)                      |                |              | 10,224,116.74       | 10,224,116.74                       |                     | 10,224,116.74             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 10,224,116.74       | 10,224,116.74                       |                     | 10,224,116.74             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 8,624,116.74        | 1,741,773.27                        |                     | 1,741,773.27              |                            |                  |
| 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         | 8,624,116.74        | 1,741,773.27                        |                     | 1,741,773.27              |                            |                  |
| 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 (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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                      |                            |                  |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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         | 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%             |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 8,247,400.00        | 8,454,563.71                        | (3,648,563.22)      | 8,454,563.71              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                 |                | 8182         | 1,488,874.00        | 1,630,291.00                        | (1,433,532.06)      | 1,630,291.00              | 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%             |
| 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                                | 1,192.28            | 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         | 19,376,825.00       | 20,175,762.14                       | 2,592,204.45        | 20,175,762.14             | 0.00                       | 0.0%             |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title II, Part A, Educator Quality                     | 4035           | 8290         | 1,950,879.00        | 2,007,808.11                        | 149,951.23          | 2,007,808.11              | 0.00                       | 0.0%             |

| Description  | Resource Codes   | Object Codes | Original Budget (A)  | Board Approved Operating Budget (B) | Actuals To Date (C)   | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|--|--------------|----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program     | 4201   | 8290         | 84,864.00            | 84,864.00                           | 43,852.19             | 84,864.00                 | 0.00                       | 0.0%             |
| Title III, Part A, English Learner Program         | 4203   | 8290         | 854,898.00           | 854,898.00                          | 248,565.61            | 854,898.00                | 0.00                       | 0.0%             |
| Public Charter Schools Grant Program (PCSGP)       | 4610   | 8290         | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
|  | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630 | 8290         | 17,102,221.00        | 19,099,477.10                       | (4,160,276.52)        | 19,099,477.10             | 0.00                       | 0.0%             |
| Other NCLB / Every Student Succeeds Act            |  | 8290         | 17,102,221.00        | 19,099,477.10                       | (4,160,276.52)        | 19,099,477.10             | 0.00                       | 0.0%             |
| Career and Technical Education                     | 3500-3599  | 8290         | 412,464.00           | 487,081.00                          | (340,266.85)          | 487,081.00                | 0.00                       | 0.0%             |
| All Other Federal Revenue                          | All Other  | 8290         | 4,451,936.00         | 3,005,205.14                        | 185,169.23            | 3,005,205.14              | 0.00                       | 0.0%             |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | <b>53,970,361.00</b> | <b>55,799,950.20</b>                | <b>(6,361,703.66)</b> | <b>55,799,950.20</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>OTHER STATE REVENUE</b>                         |  |              |                      |                                     |                       |                           |                            |                  |
| 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         | 21,146,965.00        | 21,146,965.00                       | 6,253,476.00          | 21,146,965.00             | 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         | 0.00                 | 0.00                                | 0.00                  | 0.00                      |                            |                  |
| Lottery - Unrestricted and Instructional Material  |  | 8560         | 2,134,420.00         | 2,134,420.00                        | 383,626.86            | 2,134,420.00              | 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         | 7,038,377.00         | 7,038,377.00                        | (712,900.88)          | 7,038,377.00              | 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         | 5,177,095.00         | 5,803,032.74                        | 5,803,032.74          | 5,803,032.74              | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6690, 6695   | 8590         | 721,260.00           | 849,763.43                          | (232,127.07)          | 849,763.43                | 0.00                       | 0.0%             |
| California Clean Energy Jobs Act                   | 6230   | 8590         | 0.00                 | 0.00                                | (24,102.60)           | 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%             |
| Quality Education Investment Act                   | 7400   | 8590         | 0.00                 | 0.00                                | 0.00                  | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue                            | All Other  | 8590         | 16,319,131.00        | 15,120,976.75                       | 1,923,081.80          | 15,120,976.75             | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |  |              | <b>52,537,248.00</b> | <b>52,093,534.92</b>                | <b>13,394,086.85</b>  | <b>52,093,534.92</b>      | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                       |                                     |                     |                           |                            |                  |
| 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%) Adjustmer                   |                | 8691         | 0.00                  | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Pass-Through Revenues From Local Sources                    |                | 8697         | 0.00                  | 0.00                                | 37,125.00           | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                     |                | 8699         | 2,924,500.00          | 2,890,642.14                        | 1,698,521.70        | 2,890,642.14              | 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%             |
| 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                           |                |              | <b>2,924,500.00</b>   | <b>2,890,642.14</b>                 | <b>1,735,646.70</b> | <b>2,890,642.14</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                      |                |              | <b>109,432,109.00</b> | <b>110,784,127.26</b>               | <b>8,768,029.89</b> | <b>110,784,127.26</b>     | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                      |                                     |                      |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 31,072,554.00        | 31,265,080.96                       | 6,542,921.79         | 31,265,080.96             | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 7,102,184.00         | 7,220,514.77                        | 1,300,162.70         | 7,220,514.77              | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 3,026,577.00         | 3,299,826.66                        | 826,975.95           | 3,299,826.66              | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 7,682,825.00         | 8,273,087.76                        | 2,523,944.14         | 8,273,087.76              | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>48,884,140.00</b> | <b>50,058,510.15</b>                | <b>11,194,004.58</b> | <b>50,058,510.15</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                      |                                     |                      |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 9,264,315.00         | 9,786,103.86                        | 1,905,007.51         | 9,786,103.86              | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 7,594,435.46         | 7,442,348.46                        | 2,373,216.12         | 7,442,348.46              | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 2,953,504.00         | 3,017,955.18                        | 849,305.61           | 3,017,955.18              | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 1,780,865.00         | 1,678,837.66                        | 536,056.41           | 1,678,837.66              | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 780,619.00           | 1,008,651.63                        | 231,072.31           | 1,008,651.63              | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>22,373,738.46</b> | <b>22,933,896.79</b>                | <b>5,894,657.96</b>  | <b>22,933,896.79</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                      |                                     |                      |                           |                            |                  |
| STRS  |                | 3101-3102    | 18,647,371.00        | 18,854,835.90                       | 1,692,886.12         | 18,854,835.90             | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 4,086,120.00         | 4,094,478.05                        | 1,076,168.53         | 4,094,478.05              | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 2,582,167.00         | 2,554,821.86                        | 622,837.73           | 2,554,821.86              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 21,582,819.00        | 21,835,883.81                       | 4,669,125.23         | 21,835,883.81             | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 43,883.00            | 41,174.03                           | 8,491.85             | 41,174.03                 | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 1,235,966.00         | 1,235,323.45                        | 286,923.17           | 1,235,323.45              | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 6,833,729.00         | 6,443,669.51                        | 1,390,386.29         | 6,443,669.51              | 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    | 21,700.00            | 20,817.27                           | 5,459.22             | 20,817.27                 | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>55,033,755.00</b> | <b>55,081,003.88</b>                | <b>9,752,278.14</b>  | <b>55,081,003.88</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                      |                                     |                      |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 2,168,246.00         | 2,732,223.88                        | 1,443,025.64         | 2,732,223.88              | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 34,593.00            | 50,430.09                           | 327.77               | 50,430.09                 | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 9,540,056.57         | 11,362,070.28                       | 688,064.84           | 11,362,070.28             | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 563,385.46           | 978,555.94                          | 244,768.90           | 978,555.94                | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>12,306,281.03</b> | <b>15,123,280.19</b>                | <b>2,376,187.15</b>  | <b>15,123,280.19</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                      |                                     |                      |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 42,156,028.00        | 42,462,402.93                       | 5,497,960.51         | 42,462,402.93             | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 374,757.39           | 725,462.71                          | 49,082.81            | 725,462.71                | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 2,400.00             | 4,000.00                            | 9,050.00             | 4,000.00                  | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 0.00                 | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 7,142.56             | 12,889.56                           | 1,923.00             | 12,889.56                 | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 299,042.43           | 407,493.12                          | 129,652.58           | 407,493.12                | 0.00                       | 0.0%             |
| Transfers of Direct Costs                                   |                | 5710         | 243,002.00           | 266,601.98                          | 54,142.01            | 266,601.98                | 0.00                       | 0.0%             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (53,000.00)          | (59,000.00)                         | (19,567.17)          | (59,000.00)               | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 11,291,863.10        | 5,925,159.73                        | 1,168,484.60         | 5,925,159.73              | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 27,340.00            | 35,639.11                           | 6,262.08             | 35,639.11                 | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>54,348,575.48</b> | <b>49,780,649.14</b>                | <b>6,896,990.42</b>  | <b>49,780,649.14</b>      | <b>0.00</b>                | <b>0.0%</b>      |



| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Land  |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements   |                | 6170         | 27,231.03           | 708,230.79                          | 3,689.62            | 708,230.79                | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 5,022,060.00        | 11,710,251.02                       | 1,047,354.80        | 11,710,251.02             | 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         | 112,464.00          | 991,264.57                          | 535,341.21          | 991,264.57                | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, CAPITAL OUTLAY   |                |              | 5,161,755.03        | 13,409,746.38                       | 1,586,385.63        | 13,409,746.38             | 0.00                       | 0.0%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 2,058,591.33        | 2,339,311.53                        | 233,332.12          | 2,339,311.53              | 0.00                       | 0.0%             |
| 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                                |                |              | 2,058,591.33        | 2,339,311.53                        | 233,332.12          | 2,339,311.53              | 0.00                       | 0.0%             |
| TOTAL, EXPENDITURES   |                |              | 200,166,836.33      | 208,726,398.06                      | 37,933,836.00       | 208,726,398.06            | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| 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%             |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                     |                                     |                     |                           |                            |                  |
| 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/<br>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%             |
| <b>OTHER SOURCES/USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                 |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Proceeds   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>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%             |
| <b>USES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>CONTRIBUTIONS</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Contributions from Unrestricted Revenues                         |                | 8980         | 89,134,727.33       | 89,459,927.33                       | 0.00                | 89,459,927.33             | 0.00                       | 0.0%             |
| Contributions from Restricted Revenues                           |                | 8990         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| (e) TOTAL, CONTRIBUTIONS   |                |              | 89,134,727.33       | 89,459,927.33                       | 0.00                | 89,459,927.33             | 0.00                       | 0.0%             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                       |                |              |                     |                                     |                     |                           |                            |                  |
| (a - b + c - d + e)  |                |              | 89,134,727.33       | 89,459,927.33                       | 0.00                | 89,459,927.33             | 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>A. REVENUES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) LCFF Sources   |                | 8010-8099              | 398,504,903.00      | 399,087,209.00                      | 85,800,085.73       | 399,087,209.00            | 0.00                       | 0.0%             |
| 2) Federal Revenue  |                | 8100-8299              | 53,970,361.00       | 55,799,950.20                       | (6,361,703.66)      | 55,799,950.20             | 0.00                       | 0.0%             |
| 3) Other State Revenue  |                | 8300-8599              | 67,215,792.00       | 66,772,078.92                       | 13,554,734.63       | 66,772,078.92             | 0.00                       | 0.0%             |
| 4) Other Local Revenue  |                | 8600-8799              | 6,694,121.00        | 6,995,107.09                        | 2,616,413.89        | 6,995,107.09              | 0.00                       | 0.0%             |
| 5) TOTAL, REVENUES  |                |                        | 526,385,177.00      | 528,654,345.21                      | 95,609,530.59       | 528,654,345.21            |                            |                  |
| <b>B. EXPENDITURES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Certificated Salaries  |                | 1000-1999              | 210,175,811.57      | 213,693,214.80                      | 45,126,505.26       | 213,693,214.80            | 0.00                       | 0.0%             |
| 2) Classified Salaries  |                | 2000-2999              | 66,138,347.45       | 64,626,004.45                       | 18,028,091.53       | 64,626,004.45             | 0.00                       | 0.0%             |
| 3) Employee Benefits  |                | 3000-3999              | 172,109,817.65      | 166,947,810.25                      | 35,532,514.20       | 166,947,810.25            | 0.00                       | 0.0%             |
| 4) Books and Supplies   |                | 4000-4999              | 22,899,369.61       | 26,574,151.70                       | 4,159,467.46        | 26,574,151.70             | 0.00                       | 0.0%             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 82,011,584.60       | 75,122,958.03                       | 14,625,045.32       | 75,122,958.03             | 0.00                       | 0.0%             |
| 6) Capital Outlay   |                | 6000-6999              | 5,328,453.17        | 13,579,317.37                       | 1,613,965.18        | 13,579,317.37             | 0.00                       | 0.0%             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 5,005,046.00        | 0.00                                | 103,597.00          | 0.00                      | 0.00                       | 0.0%             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (2,304,634.00)      | (2,301,068.23)                      | (4,307.47)          | (2,301,068.23)            | 0.00                       | 0.0%             |
| 9) TOTAL, EXPENDITURES  |                |                        | 561,363,796.05      | 558,242,388.37                      | 119,184,878.48      | 558,242,388.37            |                            |                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (34,978,619.05)     | (29,588,043.16)                     | (23,575,347.89)     | (29,588,043.16)           |                            |                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                     |                                     |                     |                           |                            |                  |
| 1) Interfund Transfers  |                |                        |                     |                                     |                     |                           |                            |                  |
| a) Transfers In   |                | 8900-8929              | 1,903,369.00        | 1,866,800.00                        | 0.00                | 1,866,800.00              | 0.00                       | 0.0%             |
| b) Transfers Out  |                | 7600-7629              | 2,875,207.00        | 2,875,207.00                        | 0.00                | 2,875,207.00              | 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  |                |                        | (971,838.00)        | (1,008,407.00)                      | 0.00                | (1,008,407.00)            |                            |                  |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (35,950,457.05)     | (30,596,450.16)                     | (23,575,347.89)     | (30,596,450.16)           |                            |                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                     |                                     |                     |                           |                            |                  |
| 1) Beginning Fund Balance                                  |                |              |                     |                                     |                     |                           |                            |                  |
| a) As of July 1 - Unaudited                                |                | 9791         | 70,500,751.28       | 70,500,751.28                       |                     | 70,500,751.28             | 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)                      |                |              | 70,500,751.28       | 70,500,751.28                       |                     | 70,500,751.28             |                            |                  |
| d) Other Restatements                                      |                | 9795         | 0.00                | 0.00                                |                     | 0.00                      | 0.00                       | 0.0%             |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 70,500,751.28       | 70,500,751.28                       |                     | 70,500,751.28             |                            |                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 34,550,294.23       | 39,904,301.12                       |                     | 39,904,301.12             |                            |                  |
| Components of Ending Fund Balance                          |                |              |                     |                                     |                     |                           |                            |                  |
| a) Nonspendable  |                |              |                     |                                     |                     |                           |                            |                  |
| Revolving Cash   |                | 9711         | 225,000.00          | 225,000.00                          |                     | 225,000.00                |                            |                  |
| Stores   |                | 9712         | 320,000.00          | 320,000.00                          |                     | 320,000.00                |                            |                  |
| Prepaid Items  |                | 9713         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| All Others   |                | 9719         | 0.00                | 0.00                                |                     | 0.00                      |                            |                  |
| b) Restricted  |                | 9740         | 8,624,116.74        | 1,741,773.27                        |                     | 1,741,773.27              |                            |                  |
| 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         | 13,138,921.30       | 6,000,000.00                        |                     | 6,000,000.00              |                            |                  |
| Science Textbook Adoption                                  | 0000           | 9780         | 6,000,000.00        |                                     |                     |                           |                            |                  |
| Lottery  | 1100           | 9780         | 129,037.30          |                                     |                     |                           |                            |                  |
| Education Protection Account                               | 1400           | 9780         | 7,009,884.00        |                                     |                     |                           |                            |                  |
| Science Textbook Adoption                                  | 0000           | 9780         |                     | 6,000,000.00                        |                     |                           |                            |                  |
| Science Textbook Adoption                                  | 0000           | 9780         |                     |                                     |                     | 6,000,000.00              |                            |                  |
| e) Unassigned/Unappropriated                               |                |              |                     |                                     |                     |                           |                            |                  |
| Reserve for Economic Uncertainties                         |                | 9789         | 12,242,256.19       | 31,617,527.85                       |                     | 31,617,527.85             |                            |                  |
| 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 (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>LCFF SOURCES</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| Principal Apportionment                                |                |              |                     |                                     |                     |                           |                            |                  |
| State Aid - Current Year                               |                | 8011         | 259,531,043.00      | 258,491,153.00                      | 73,181,443.00       | 258,491,153.00            | 0.00                       | 0.0%             |
| Education Protection Account State Aid - Current Year  |                | 8012         | 53,190,208.00       | 53,190,208.00                       | 14,490,317.00       | 53,190,208.00             | 0.00                       | 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         | 725,933.00          | 700,635.00                          | 0.00                | 700,635.00                | 0.00                       | 0.0%             |
| Timber Yield Tax                                       |                | 8022         | 16.00               | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| County & District Taxes                                |                |              |                     |                                     |                     |                           |                            |                  |
| Secured Roll Taxes                                     |                | 8041         | 66,735,179.00       | 70,320,573.00                       | 0.00                | 70,320,573.00             | 0.00                       | 0.0%             |
| Unsecured Roll Taxes                                   |                | 8042         | 2,452,507.00        | 2,394,223.00                        | 0.00                | 2,394,223.00              | 0.00                       | 0.0%             |
| Prior Years' Taxes                                     |                | 8043         | 783,033.00          | 520,798.00                          | 0.00                | 520,798.00                | 0.00                       | 0.0%             |
| Supplemental Taxes                                     |                | 8044         | 1,781,678.00        | 2,856,665.00                        | 0.00                | 2,856,665.00              | 0.00                       | 0.0%             |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 17,559,924.00       | 15,092,834.00                       | 1,719.65            | 15,092,834.00             | 0.00                       | 0.0%             |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 6,719,760.00        | 6,719,760.00                        | 0.00                | 6,719,760.00              | 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         | 10,257.00           | 10,257.00                           | 2,143.39            | 10,257.00                 | 0.00                       | 0.0%             |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | (5,128.00)          | (5,128.00)                          | 0.00                | (5,128.00)                | 0.00                       | 0.0%             |
| Subtotal, LCFF Sources                                 |                |              | 409,484,410.00      | 410,291,978.00                      | 87,675,623.04       | 410,291,978.00            | 0.00                       | 0.0%             |
| <b>LCFF Transfers</b>                                  |                |              |                     |                                     |                     |                           |                            |                  |
| 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         | (10,979,507.00)     | (11,204,769.00)                     | (1,875,537.31)      | (11,204,769.00)           | 0.00                       | 0.0%             |
| Property Taxes Transfers                               |                | 8097         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, LCFF SOURCES                                    |                |              | 398,504,903.00      | 399,087,209.00                      | 85,800,085.73       | 399,087,209.00            | 0.00                       | 0.0%             |
| <b>FEDERAL REVENUE</b>                                 |                |              |                     |                                     |                     |                           |                            |                  |
| Maintenance and Operations                             |                | 8110         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Special Education Entitlement                          |                | 8181         | 8,247,400.00        | 8,454,563.71                        | (3,648,563.22)      | 8,454,563.71              | 0.00                       | 0.0%             |
| Special Education Discretionary Grants                 |                | 8182         | 1,488,874.00        | 1,630,291.00                        | (1,433,532.06)      | 1,630,291.00              | 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%             |
| 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                                | 1,192.28            | 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         | 19,376,825.00       | 20,175,762.14                       | 2,592,204.45        | 20,175,762.14             | 0.00                       | 0.0%             |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Title II, Part A, Educator Quality                     | 4035           | 8290         | 1,950,879.00        | 2,007,808.11                        | 149,951.23          | 2,007,808.11              | 0.00                       | 0.0%             |

| Description  | Resource Codes  | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|---|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Title III, Part A, Immigrant Education Program     | 4201  | 8290         | 84,864.00           | 84,864.00                           | 43,852.19           | 84,864.00                 | 0.00                       | 0.0%             |
| Title III, Part A, English Learner Program         | 4203  | 8290         | 854,898.00          | 854,898.00                          | 248,565.61          | 854,898.00                | 0.00                       | 0.0%             |
| Public Charter Schools Grant Program (PCSGP)       | 4610  | 8290         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
|  | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, |              |                     |                                     |                     |                           |                            |                  |
| Other NCLB / Every Student Succeeds Act            | 5510, 5630  | 8290         | 17,102,221.00       | 19,099,477.10                       | (4,160,276.52)      | 19,099,477.10             | 0.00                       | 0.0%             |
| Career and Technical Education                     | 3500-3599   | 8290         | 412,464.00          | 487,081.00                          | (340,266.85)        | 487,081.00                | 0.00                       | 0.0%             |
| All Other Federal Revenue                          | All Other   | 8290         | 4,451,936.00        | 3,005,205.14                        | 185,169.23          | 3,005,205.14              | 0.00                       | 0.0%             |
| TOTAL, FEDERAL REVENUE                             |   |              | 53,970,361.00       | 55,799,950.20                       | (6,361,703.66)      | 55,799,950.20             | 0.00                       | 0.0%             |
| <b>OTHER STATE REVENUE</b>                         |   |              |                     |                                     |                     |                           |                            |                  |
| 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         | 21,146,965.00       | 21,146,965.00                       | 6,253,476.00        | 21,146,965.00             | 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         | 8,597,462.00        | 8,597,462.00                        | 0.00                | 8,597,462.00              | 0.00                       | 0.0%             |
| Lottery - Unrestricted and Instructional Material  |   | 8560         | 8,215,502.00        | 8,215,502.00                        | 499,129.64          | 8,215,502.00              | 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         | 7,038,377.00        | 7,038,377.00                        | (712,900.88)        | 7,038,377.00              | 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         | 5,177,095.00        | 5,803,032.74                        | 5,803,032.74        | 5,803,032.74              | 0.00                       | 0.0%             |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6690, 6695  | 8590         | 721,260.00          | 849,763.43                          | (232,127.07)        | 849,763.43                | 0.00                       | 0.0%             |
| California Clean Energy Jobs Act                   | 6230  | 8590         | 0.00                | 0.00                                | (24,102.60)         | 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%             |
| Quality Education Investment Act                   | 7400  | 8590         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| All Other State Revenue                            | All Other   | 8590         | 16,319,131.00       | 15,120,976.75                       | 1,968,226.80        | 15,120,976.75             | 0.00                       | 0.0%             |
| TOTAL, OTHER STATE REVENUE                         |   |              | 67,215,792.00       | 66,772,078.92                       | 13,554,734.63       | 66,772,078.92             | 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                       |                                     |                      |                           |                            |                  |
| 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         | 47,000.00             | 47,000.00                           | 5,610.32             | 47,000.00                 | 0.00                       | 0.0%             |
| Sale of Publications  |                | 8632         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Food Service Sales  |                | 8634         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Sales   |                | 8639         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Leases and Rentals  |                | 8650         | 1,400,003.00          | 1,400,003.00                        | 187,231.91           | 1,400,003.00              | 0.00                       | 0.0%             |
| Interest  |                | 8660         | 681,112.00            | 681,112.00                          | 63,123.82            | 681,112.00                | 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         | 879,693.00            | 879,693.00                          | 33,547.46            | 879,693.00                | 0.00                       | 0.0%             |
| Mitigation/Developer Fees                                   |                | 8681         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| All Other Fees and Contracts                                |                | 8689         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Local Revenue   |                |              |                       |                                     |                      |                           |                            |                  |
| Plus: Misc Funds Non-LCFF (50%) Adjustment                  |                | 8691         | 5,128.00              | 5,128.00                            | 0.00                 | 5,128.00                  | 0.00                       | 0.0%             |
| Pass-Through Revenues From Local Sources                    |                | 8697         | 0.00                  | 0.00                                | 37,125.00            | 0.00                      | 0.00                       | 0.0%             |
| All Other Local Revenue                                     |                | 8699         | 3,681,185.00          | 3,982,171.09                        | 2,185,485.38         | 3,982,171.09              | 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                                | 104,290.00           | 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%             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                           |                |              | <b>6,694,121.00</b>   | <b>6,995,107.09</b>                 | <b>2,616,413.89</b>  | <b>6,995,107.09</b>       | <b>0.00</b>                | <b>0.0%</b>      |
| <b>TOTAL, REVENUES</b>                                      |                |              | <b>526,385,177.00</b> | <b>528,654,345.21</b>               | <b>95,609,530.59</b> | <b>528,654,345.21</b>     | <b>0.00</b>                | <b>0.0%</b>      |

| 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) |
|---|----------------|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                       |                                     |                      |                           |                            |                  |
| Certificated Teachers' Salaries                             |                | 1100         | 164,512,893.00        | 168,011,777.13                      | 33,277,066.83        | 168,011,777.13            | 0.00                       | 0.0%             |
| Certificated Pupil Support Salaries                         |                | 1200         | 13,860,919.57         | 13,832,283.22                       | 2,641,715.10         | 13,832,283.22             | 0.00                       | 0.0%             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 22,011,955.00         | 21,497,114.65                       | 6,406,784.86         | 21,497,114.65             | 0.00                       | 0.0%             |
| Other Certificated Salaries                                 |                | 1900         | 9,790,044.00          | 10,352,039.80                       | 2,800,938.47         | 10,352,039.80             | 0.00                       | 0.0%             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>210,175,811.57</b> | <b>213,693,214.80</b>               | <b>45,126,505.26</b> | <b>213,693,214.80</b>     | <b>0.00</b>                | <b>0.0%</b>      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                       |                                     |                      |                           |                            |                  |
| Classified Instructional Salaries                           |                | 2100         | 10,686,234.00         | 10,925,592.10                       | 2,123,056.85         | 10,925,592.10             | 0.00                       | 0.0%             |
| Classified Support Salaries                                 |                | 2200         | 25,256,059.46         | 24,309,609.63                       | 7,330,940.58         | 24,309,609.63             | 0.00                       | 0.0%             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 9,345,778.00          | 8,923,707.67                        | 2,626,043.75         | 8,923,707.67              | 0.00                       | 0.0%             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 17,737,018.99         | 17,112,883.67                       | 5,299,047.38         | 17,112,883.67             | 0.00                       | 0.0%             |
| Other Classified Salaries                                   |                | 2900         | 3,113,257.00          | 3,354,211.38                        | 649,002.97           | 3,354,211.38              | 0.00                       | 0.0%             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>66,138,347.45</b>  | <b>64,626,004.45</b>                | <b>18,028,091.53</b> | <b>64,626,004.45</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                       |                                     |                      |                           |                            |                  |
| STRS  |                | 3101-3102    | 45,010,867.00         | 45,144,612.97                       | 7,107,289.26         | 45,144,612.97             | 0.00                       | 0.0%             |
| PERS  |                | 3201-3202    | 11,324,459.06         | 11,466,134.67                       | 3,155,723.14         | 11,466,134.67             | 0.00                       | 0.0%             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 8,268,966.70          | 8,054,844.43                        | 2,009,586.16         | 8,054,844.43              | 0.00                       | 0.0%             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 76,956,347.28         | 75,434,577.41                       | 17,175,023.65        | 75,434,577.41             | 0.00                       | 0.0%             |
| Unemployment Insurance                                      |                | 3501-3502    | 145,760.01            | 143,787.34                          | 31,346.76            | 143,787.34                | 0.00                       | 0.0%             |
| Workers' Compensation                                       |                | 3601-3602    | 4,663,804.60          | 4,679,440.42                        | 1,060,951.35         | 4,679,440.42              | 0.00                       | 0.0%             |
| OPEB, Allocated   |                | 3701-3702    | 22,651,992.00         | 21,940,046.64                       | 4,970,315.54         | 21,940,046.64             | 0.00                       | 0.0%             |
| OPEB, Active Employees                                      |                | 3751-3752    | 3,000,000.00          | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| Other Employee Benefits                                     |                | 3901-3902    | 87,621.00             | 84,366.37                           | 22,278.34            | 84,366.37                 | 0.00                       | 0.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>172,109,817.65</b> | <b>166,947,810.25</b>               | <b>35,532,514.20</b> | <b>166,947,810.25</b>     | <b>0.00</b>                | <b>0.0%</b>      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                       |                                     |                      |                           |                            |                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 3,451,144.00          | 3,949,948.86                        | 2,592,295.58         | 3,949,948.86              | 0.00                       | 0.0%             |
| Books and Other Reference Materials                         |                | 4200         | 114,524.00            | 130,988.82                          | 3,727.55             | 130,988.82                | 0.00                       | 0.0%             |
| Materials and Supplies                                      |                | 4300         | 17,446,033.86         | 20,579,902.31                       | 1,224,017.80         | 20,579,902.31             | 0.00                       | 0.0%             |
| Noncapitalized Equipment                                    |                | 4400         | 1,887,667.75          | 1,913,311.71                        | 339,426.53           | 1,913,311.71              | 0.00                       | 0.0%             |
| Food  |                | 4700         | 0.00                  | 0.00                                | 0.00                 | 0.00                      | 0.00                       | 0.0%             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>22,899,369.61</b>  | <b>26,574,151.70</b>                | <b>4,159,467.46</b>  | <b>26,574,151.70</b>      | <b>0.00</b>                | <b>0.0%</b>      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                       |                                     |                      |                           |                            |                  |
| Subagreements for Services                                  |                | 5100         | 42,884,528.00         | 43,195,027.93                       | 6,047,097.68         | 43,195,027.93             | 0.00                       | 0.0%             |
| Travel and Conferences                                      |                | 5200         | 734,408.65            | 1,087,308.64                        | 91,681.02            | 1,087,308.64              | 0.00                       | 0.0%             |
| Dues and Memberships  |                | 5300         | 66,671.00             | 149,767.83                          | 140,632.83           | 149,767.83                | 0.00                       | 0.0%             |
| Insurance   |                | 5400-5450    | 1,642,410.00          | 1,642,410.00                        | 851,409.27           | 1,642,410.00              | 0.00                       | 0.0%             |
| Operations and Housekeeping Services                        |                | 5500         | 10,990,343.56         | 9,566,340.93                        | 2,616,937.28         | 9,566,340.93              | 0.00                       | 0.0%             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 1,844,658.93          | 1,709,622.37                        | 328,147.98           | 1,709,622.37              | 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         | (1,448,402.00)        | (1,450,751.05)                      | (34,619.98)          | (1,450,751.05)            | 0.00                       | 0.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 24,220,111.46         | 18,034,412.16                       | 4,215,555.62         | 18,034,412.16             | 0.00                       | 0.0%             |
| Communications  |                | 5900         | 1,076,855.00          | 1,188,819.22                        | 368,203.62           | 1,188,819.22              | 0.00                       | 0.0%             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>82,011,584.60</b>  | <b>75,122,958.03</b>                | <b>14,625,045.32</b> | <b>75,122,958.03</b>      | <b>0.00</b>                | <b>0.0%</b>      |



| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>CAPITAL OUTLAY</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Land  |                | 6100         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Land Improvements   |                | 6170         | 117,231.03          | 810,120.79                          | 3,689.62            | 810,120.79                | 0.00                       | 0.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 5,022,060.00        | 11,711,584.33                       | 1,047,539.73        | 11,711,584.33             | 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         | 132,581.14          | 1,027,371.25                        | 562,735.83          | 1,027,371.25              | 0.00                       | 0.0%             |
| Equipment Replacement   |                | 6500         | 56,581.00           | 30,241.00                           | 0.00                | 30,241.00                 | 0.00                       | 0.0%             |
| TOTAL, CAPITAL OUTLAY   |                |              | 5,328,453.17        | 13,579,317.37                       | 1,613,965.18        | 13,579,317.37             | 0.00                       | 0.0%             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                     |                                     |                     |                           |                            |                  |
| 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                                | 21.00               | 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                                | 103,576.00          | 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         | 2,626,713.00        | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Debt Service - Principal  |                | 7439         | 2,378,333.00        | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 5,005,046.00        | 0.00                                | 103,597.00          | 0.00                      | 0.00                       | 0.0%             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Indirect Costs   |                | 7310         | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (2,304,634.00)      | (2,301,068.23)                      | (4,307.47)          | (2,301,068.23)            | 0.00                       | 0.0%             |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | (2,304,634.00)      | (2,301,068.23)                      | (4,307.47)          | (2,301,068.23)            | 0.00                       | 0.0%             |
| TOTAL, EXPENDITURES   |                |              | 561,363,796.05      | 558,242,388.37                      | 119,184,878.48      | 558,242,388.37            | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                     |                                     |                     |                           |                            |                  |
| 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         | 1,903,369.00        | 1,866,800.00                        | 0.00                | 1,866,800.00              | 0.00                       | 0.0%             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 1,903,369.00        | 1,866,800.00                        | 0.00                | 1,866,800.00              | 0.00                       | 0.0%             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                     |                                     |                     |                           |                            |                  |
| To: Child Development Fund  |                | 7611         | 2,345,207.00        | 2,345,207.00                        | 0.00                | 2,345,207.00              | 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/<br>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         | 530,000.00          | 530,000.00                          | 0.00                | 530,000.00                | 0.00                       | 0.0%             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 2,875,207.00        | 2,875,207.00                        | 0.00                | 2,875,207.00              | 0.00                       | 0.0%             |
| <b>OTHER SOURCES/USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| <b>SOURCES</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| State Apportionments<br>Emergency Apportionments                  |                | 8931         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Proceeds  |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 8953         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Other Sources   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                | 0.00                                | 0.00                | 0.00                      | 0.00                       | 0.0%             |
| Long-Term Debt Proceeds   |                |              |                     |                                     |                     |                           |                            |                  |
| Proceeds from Certificates<br>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%             |
| <b>USES</b>   |                |              |                     |                                     |                     |                           |                            |                  |
| Transfers of Funds from<br>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%             |
| <b>CONTRIBUTIONS</b>  |                |              |                     |                                     |                     |                           |                            |                  |
| 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                      |                            |                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                | 0.00                                | 0.00                | 0.00                      |                            |                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (971,838.00)        | (1,008,407.00)                      | 0.00                | (1,008,407.00)            | 0.00                       | 0.0%             |

| Resource                  | Description                      | 2018-19               |
|---------------------------|----------------------------------|-----------------------|
|                           |                                  | Projected Year Totals |
| 5640                      | Medi-Cal Billing Option          | 1,353,139.08          |
| 6300                      | Lottery: Instructional Materials | 324,388.19            |
| 9010                      | Other Restricted Local           | 64,246.00             |
| Total, Restricted Balance |                                  | <u>1,741,773.27</u>   |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 399,087,209.00                       | 2.26%                      | 408,100,663.00         | 2.16%                      | 416,932,503.00         |
| 2. Federal Revenues   | 8100-8299            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 14,678,544.00                        | -48.36%                    | 7,580,231.00           | 0.00%                      | 7,580,231.00           |
| 4. Other Local Revenues   | 8600-8799            | 4,104,464.95                         | -16.57%                    | 3,424,352.95           | 0.00%                      | 3,424,352.95           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 1,866,800.00                         | 2.57%                      | 1,914,776.76           | 2.67%                      | 1,965,901.30           |
| b. Other Sources  | 8930-8979            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | (89,459,927.33)                      | 15.33%                     | (103,177,904.33)       | 9.06%                      | (112,525,791.33)       |
| 6. Total (Sum lines A1 thru A5c)  |                      | 330,277,090.62                       | -3.77%                     | 317,842,119.38         | -0.15%                     | 317,377,196.92         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 163,634,704.65         |                            | 164,353,068.34         |
| b. Step & Column Adjustment   |                      |                                      |                            | 1,821,274.69           |                            | 1,829,270.17           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | (1,102,911.00)         |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 163,634,704.65                       | 0.44%                      | 164,353,068.34         | 1.11%                      | 166,182,338.51         |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 41,692,107.66          |                            | 42,024,168.61          |
| b. Step & Column Adjustment   |                      |                                      |                            | 490,613.95             |                            | 494,521.50             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | (158,553.00)           |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 41,692,107.66                        | 0.80%                      | 42,024,168.61          | 1.18%                      | 42,518,690.11          |
| 3. Employee Benefits  | 3000-3999            | 111,866,806.37                       | 5.40%                      | 117,908,049.66         | 4.39%                      | 123,085,372.84         |
| 4. Books and Supplies   | 4000-4999            | 11,450,871.51                        | -0.55%                     | 11,387,711.42          | 0.00%                      | 11,387,711.42          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 25,342,308.89                        | 1.74%                      | 25,782,596.89          | 1.89%                      | 26,268,728.89          |
| 6. Capital Outlay   | 6000-6999            | 169,570.99                           | 0.00%                      | 169,570.99             | 0.00%                      | 169,570.99             |
| 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            | (4,640,379.76)                       | 0.00%                      | (4,640,379.76)         | 0.00%                      | (4,640,379.76)         |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 2,875,207.00                         | 0.00%                      | 2,875,207.00           | 0.00%                      | 2,875,207.00           |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                                      |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)   |                      | 352,391,197.31                       | 2.12%                      | 359,859,993.15         | 2.22%                      | 367,847,240.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (22,114,106.69)                      |                            | (42,017,873.77)        |                            | (50,470,043.08)        |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 60,276,634.54                        |                            | 38,162,527.85          |                            | (3,855,345.92)         |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 38,162,527.85                        |                            | (3,855,345.92)         |                            | (54,325,389.00)        |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 545,000.00                           |                            | 545,000.00             |                            | 545,000.00             |
| b. Restricted   | 9740                 |                                      |                            |                        |                            |                        |
| c. Committed  |                      |                                      |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                                 |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 | 0.00                                 |                            |                        |                            |                        |
| d. Assigned   | 9780                 | 6,000,000.00                         |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 31,617,527.85                        |                            | 11,423,295.00          |                            | 11,793,801.00          |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                            | (15,823,640.92)        |                            | (66,664,190.00)        |
| f. Total Components of Ending Fund Balance  |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)  |                      | 38,162,527.85                        |                            | (3,855,345.92)         |                            | (54,325,389.00)        |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 1. General Fund  |              |                                      |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                                 |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 31,617,527.85                        |                            | 11,423,295.00          |                            | 11,793,801.00          |
| c. Unassigned/Unappropriated   | 9790         | 0.00                                 |                            | (15,823,640.92)        |                            | (66,664,190.00)        |
| (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)   |              | 31,617,527.85                        |                            | (4,400,345.92)         |                            | (54,870,389.00)        |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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. |              |                                      |                            |                        |                            |                        |
| 2019-20 & 2020-21 assume COLA increase of 2.57% and 2.67%, respectively, in LCFF Revenue and 4.7% health benefit increase. 2019-20 does not include one time discretionary funds or interest revenue that are included in 2018-19. 2019-20 line B1d and B2d, loss of one time funding for Expanded Learning Summer Program.  |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues   | 8100-8299            | 55,799,950.20                        | -1.72%                     | 54,842,793.20          | 0.00%                      | 54,842,793.20          |
| 3. Other State Revenues   | 8300-8599            | 52,093,534.92                        | -6.61%                     | 48,651,614.18          | 6.03%                      | 51,583,579.18          |
| 4. Other Local Revenues   | 8600-8799            | 2,890,642.14                         | 0.00%                      | 2,890,642.14           | 0.00%                      | 2,890,642.14           |
| 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            | 89,459,927.33                        | 15.33%                     | 103,177,904.33         | 9.06%                      | 112,525,791.33         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 200,244,054.59                       | 4.65%                      | 209,562,953.85         | 5.86%                      | 221,842,805.85         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 50,058,510.15          |                            | 50,270,588.08          |
| b. Step & Column Adjustment   |                      |                                      |                            | 592,488.93             |                            | 594,999.06             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | (380,411.00)           |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 50,058,510.15                        | 0.42%                      | 50,270,588.08          | 1.18%                      | 50,865,587.14          |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 22,933,896.79          |                            | 22,993,897.97          |
| b. Step & Column Adjustment   |                      |                                      |                            | 172,377.88             |                            | 172,828.86             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            |                        |                            |                        |
| d. Other Adjustments  |                      |                                      |                            | (112,376.70)           |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 22,933,896.79                        | 0.26%                      | 22,993,897.97          | 0.75%                      | 23,166,726.83          |
| 3. Employee Benefits  | 3000-3999            | 55,081,003.88                        | 8.92%                      | 59,996,592.44          | 9.38%                      | 65,624,630.41          |
| 4. Books and Supplies   | 4000-4999            | 15,123,280.19                        | 24.72%                     | 18,861,411.19          | 0.00%                      | 18,861,411.19          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 49,780,649.14                        | 18.40%                     | 58,941,839.14          | 15.60%                     | 68,137,803.14          |
| 6. Capital Outlay   | 6000-6999            | 13,409,746.38                        | -91.43%                    | 1,149,489.38           | 0.00%                      | 1,149,489.38           |
| 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            | 2,339,311.53                         | 0.00%                      | 2,339,311.53           | 0.00%                      | 2,339,311.53           |
| 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)  |                      |                                      |                            | (3,248,402.61)         |                            | (8,302,153.77)         |
| 11. Total (Sum lines B1 thru B10)   |                      | 208,726,398.06                       | 1.24%                      | 211,304,727.12         | 4.99%                      | 221,842,805.85         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (8,482,343.47)                       |                            | (1,741,773.27)         |                            | 0.00                   |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 10,224,116.74                        |                            | 1,741,773.27           |                            | 0.00                   |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 1,741,773.27                         |                            | 0.00                   |                            | 0.00                   |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                                 |                            |                        |                            |                        |
| b. Restricted   | 9740                 | 1,741,773.27                         |                            |                        |                            |                        |
| 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)  |                      | 1,741,773.27                         |                            | 0.00                   |                            | 0.00                   |

| Description  | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                                      |                            |                        |                            |                        |
| 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)   |              |                                      |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                                      |                            |                        |                            |                        |
| 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.   |              |                                      |                            |                        |                            |                        |
| 2019-20 & 2020-21 Special Education revenue declining, increasing STRS on Behalf and 4.7% increase in health benefits. 2019-20 Contribution increase funds Routine Repair and Maintenance to required 3% and Special Education. 2019-20 line B1d, replacing lost grant funds for 1 year only; B2d, Loss of California Clean Energy grant. 2020-21 line B10, for restricted funds, expenditures must decrease to match revenue. The Board and Superintendent will take appropriate action to reduce expenditures. |              |                                      |                            |                        |                            |                        |

| Description   | Object Codes         | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2019-20 Projection (C) | % Change (Cols. E-C/C) (D) | 2020-21 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                                      |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                                      |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 399,087,209.00                       | 2.26%                      | 408,100,663.00         | 2.16%                      | 416,932,503.00         |
| 2. Federal Revenues   | 8100-8299            | 55,799,950.20                        | -1.72%                     | 54,842,793.20          | 0.00%                      | 54,842,793.20          |
| 3. Other State Revenues   | 8300-8599            | 66,772,078.92                        | -15.79%                    | 56,231,845.18          | 5.21%                      | 59,163,810.18          |
| 4. Other Local Revenues   | 8600-8799            | 6,995,107.09                         | -9.72%                     | 6,314,995.09           | 0.00%                      | 6,314,995.09           |
| 5. Other Financing Sources  |                      |                                      |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 1,866,800.00                         | 2.57%                      | 1,914,776.76           | 2.67%                      | 1,965,901.30           |
| 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)  |                      | 530,521,145.21                       | -0.59%                     | 527,405,073.23         | 2.24%                      | 539,220,002.77         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                                      |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 213,693,214.80         |                            | 214,623,656.42         |
| b. Step & Column Adjustment   |                      |                                      |                            | 2,413,763.62           |                            | 2,424,269.23           |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (1,483,322.00)         |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 213,693,214.80                       | 0.44%                      | 214,623,656.42         | 1.13%                      | 217,047,925.65         |
| 2. Classified Salaries  |                      |                                      |                            |                        |                            |                        |
| a. Base Salaries  |                      |                                      |                            | 64,626,004.45          |                            | 65,018,066.58          |
| b. Step & Column Adjustment   |                      |                                      |                            | 662,991.83             |                            | 667,350.36             |
| c. Cost-of-Living Adjustment  |                      |                                      |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                                      |                            | (270,929.70)           |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 64,626,004.45                        | 0.61%                      | 65,018,066.58          | 1.03%                      | 65,685,416.94          |
| 3. Employee Benefits  | 3000-3999            | 166,947,810.25                       | 6.56%                      | 177,904,642.10         | 6.07%                      | 188,710,003.25         |
| 4. Books and Supplies   | 4000-4999            | 26,574,151.70                        | 13.83%                     | 30,249,122.61          | 0.00%                      | 30,249,122.61          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 75,122,958.03                        | 12.78%                     | 84,724,436.03          | 11.43%                     | 94,406,532.03          |
| 6. Capital Outlay   | 6000-6999            | 13,579,317.37                        | -90.29%                    | 1,319,060.37           | 0.00%                      | 1,319,060.37           |
| 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            | (2,301,068.23)                       | 0.00%                      | (2,301,068.23)         | 0.00%                      | (2,301,068.23)         |
| 9. Other Financing Uses   |                      |                                      |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 2,875,207.00                         | 0.00%                      | 2,875,207.00           | 0.00%                      | 2,875,207.00           |
| b. Other Uses   | 7630-7699            | 0.00                                 | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                                      |                            | (3,248,402.61)         |                            | (8,302,153.77)         |
| 11. Total (Sum lines B1 thru B10)   |                      | 561,117,595.37                       | 1.79%                      | 571,164,720.27         | 3.24%                      | 589,690,045.85         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                                      |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      | (30,596,450.16)                      |                            | (43,759,647.04)        |                            | (50,470,043.08)        |
| <b>D. FUND BALANCE</b>  |                      |                                      |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 011, line F1e)  |                      | 70,500,751.28                        |                            | 39,904,301.12          |                            | (3,855,345.92)         |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 39,904,301.12                        |                            | (3,855,345.92)         |                            | (54,325,389.00)        |
| 3. Components of Ending Fund Balance (Form 011)   |                      |                                      |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 545,000.00                           |                            | 545,000.00             |                            | 545,000.00             |
| b. Restricted   | 9740                 | 1,741,773.27                         |                            | 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                 | 6,000,000.00                         |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated  |                      |                                      |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 31,617,527.85                        |                            | 11,423,295.00          |                            | 11,793,801.00          |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                                 |                            | (15,823,640.92)        |                            | (66,664,190.00)        |
| f. Total Components of Ending Fund Balance  |                      |                                      |                            |                        |                            |                        |
| (Line D3f must agree with line D2)  |                      | 39,904,301.12                        |                            | (3,855,345.92)         |                            | (54,325,389.00)        |



| Description   | Object Codes | Projected Year Totals<br>(Form 011)<br>(A) | % Change<br>(Cols. C-A/A)<br>(B) | 2019-20<br>Projection<br>(C) | % Change<br>(Cols. E-C/C)<br>(D) | 2020-21<br>Projection<br>(E) |
|---|--------------|--|----------------------------------|------------------------------|----------------------------------|------------------------------|
| <b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>   |              |  |                                  |                              |                                  |                              |
| 1. General Fund   |              |  |                                  |                              |                                  |                              |
| a. Stabilization Arrangements   | 9750         | 0.00                                       |                                  | 0.00                         |                                  | 0.00                         |
| b. Reserve for Economic Uncertainties   | 9789         | 31,617,527.85                              |                                  | 11,423,295.00                |                                  | 11,793,801.00                |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                       |                                  | (15,823,640.92)              |                                  | (66,664,190.00)              |
| d. Negative Restricted Ending Balances<br>(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)   |              | 31,617,527.85                              |                                  | (4,400,345.92)               |                                  | (54,870,389.00)              |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 5.63%                                      |                                  | -0.77%                       |                                  | -9.30%                       |
| <b>F. RECOMMENDED RESERVES</b>  |              |  |                                  |                              |                                  |                              |
| 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?   | No           |  |                                  |                              |                                  |                              |
| 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<br>(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                                       |                                  | 0.00                         |                                  | 0.00                         |
| 2. District ADA<br>Used to determine the reserve standard percentage level on line F3d<br>(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)                             |              | 38,357.92                                  |                                  | 38,129.84                    |                                  | 37,903.13                    |
| 3. Calculating the Reserves   |              |  |                                  |                              |                                  |                              |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 561,117,595.37                             |                                  | 571,164,720.27               |                                  | 589,690,045.85               |
| 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<br>(Line F3a plus line F3b)  |              | 561,117,595.37                             |                                  | 571,164,720.27               |                                  | 589,690,045.85               |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CSI, Criterion 10 for calculation details)   |              | 2%   |                                  | 2%                           |                                  | 2%                           |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 11,222,351.91                              |                                  | 11,423,294.41                |                                  | 11,793,800.92                |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CSI, Criterion 10 for calculation details)  |              | 0.00                                       |                                  | 0.00                         |                                  | 0.00                         |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 11,222,351.91                              |                                  | 11,423,294.41                |                                  | 11,793,800.92                |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES  |                                  | NO                           |                                  | NO                           |

## **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, Cafeteria and Deferred Maintenance Funds.

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                              |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 18,116,054.00          | 17,699,062.00                             | 3,863,834.00           | 17,699,062.00                | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 277,410.00             | 280,671.00                                | 89,175.69              | 280,671.00                   | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 806,972.52             | 2,012,395.60                              | 842,897.28             | 2,012,395.60                 | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                   | 76,970.29                                 | 37,190.62              | 76,970.29                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 19,200,436.52          | 20,069,098.89                             | 4,833,097.59           | 20,069,098.89                |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                              |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 7,174,276.00           | 7,461,116.95                              | 1,721,087.50           | 7,461,116.95                 | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 1,074,328.00           | 1,115,320.43                              | 340,780.20             | 1,115,320.43                 | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 6,104,715.68           | 6,048,253.64                              | 1,131,828.95           | 6,048,253.64                 | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 531,197.84             | 2,712,845.39                              | 36,237.14              | 2,712,845.39                 | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,875,103.00           | 1,904,078.88                              | 142,248.81             | 1,904,078.88                 | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                   | 1,211,767.00                              | 0.00                   | 1,211,767.00                 | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 16,759,620.52          | 20,453,382.29                             | 3,372,182.60           | 20,453,382.29                |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 2,440,816.00           | (384,283.40)                              | 1,460,914.99           | (384,283.40)                 |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                              |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                              |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 300,000.00             | 300,000.00                                | 0.00                   | 300,000.00                   | 0.00                             | 0.0%                             |
| b) Transfers Out  |                | 7600-7629               | 1,903,369.00           | 1,866,800.00                              | 0.00                   | 1,866,800.00                 | 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  |                |                         | (1,603,369.00)         | (1,566,800.00)                            | 0.00                   | (1,566,800.00)               |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 837,447.00             | (1,951,083.40)                            | 1,460,914.99           | (1,951,083.40)               |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                              |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                              |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,364,987.56           | 3,364,987.56                              |                        | 3,364,987.56                 | 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)                          |                |              | 3,364,987.56           | 3,364,987.56                              |                        | 3,364,987.56                 |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                         | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,364,987.56           | 3,364,987.56                              |                        | 3,364,987.56                 |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 4,202,434.56           | 1,413,904.16                              |                        | 1,413,904.16                 |                                  |                                  |
| 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         | 747,179.97             | 130,226.73                                |                        | 130,226.73                   |                                  |                                  |
| 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         | 3,455,254.59           | 1,283,677.43                              |                        | 1,283,677.43                 |                                  |                                  |
| Charter Schools Fund   | 0000           | 9780         | 3,455,254.59           |   |                        |                              |                                  |                                  |
| Charter Schools Fund   | 0000           | 9780         |                        | 1,283,677.43                              |                        |                              |                                  |                                  |
| Charter Schools Fund   | 0000           | 9780         |                        |   |                        | 1,283,677.43                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|--|--------------|------------------------|---|------------------------|------------------------------|----------------------------------|----------------------------------|
| <b>LCFF SOURCES</b>                                    |  |              |                        |   |                        |                              |                                  |                                  |
| Principal Apportionment                                |  |              |                        |   |                        |                              |                                  |                                  |
| State Aid - Current Year                               |  | 8011         | 16,183,836.00          | 15,766,844.00                             | 3,281,340.00           | 15,766,844.00                | 0.00                             | 0.0%                             |
| Education Protection Account State Aid - Current Year  |  | 8012         | 1,932,218.00           | 1,932,218.00                              | 582,494.00             | 1,932,218.00                 | 0.00                             | 0.0%                             |
| State Aid - Prior Years                                |  | 8019         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| <b>LCFF Transfers</b>                                  |  |              |                        |   |                        |                              |                                  |                                  |
| 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         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Property Taxes Transfers                               |  | 8097         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| LCFF/Revenue Limit Transfers - Prior Years             |  | 8099         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| <b>TOTAL, LCFF SOURCES</b>                             |  |              | <b>18,116,054.00</b>   | <b>17,699,062.00</b>                      | <b>3,863,834.00</b>    | <b>17,699,062.00</b>         | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>FEDERAL REVENUE</b>                                 |  |              |                        |   |                        |                              |                                  |                                  |
| 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         | 277,410.00             | 280,671.00                                | 89,175.69              | 280,671.00                   | 0.00                             | 0.0%                             |
| Title I, Part D, Local Delinquent Program              | 3025   | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Title II, Part A, Educator Quality                     | 4035   | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Title III, Part A, Immigrant Education 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,<br>3045, 3060, 3061,<br>3150, 3155, 3180,<br>3181, 3185, 4124,<br>4126, 4127, 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         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                          |  |              | <b>277,410.00</b>      | <b>280,671.00</b>                         | <b>89,175.69</b>       | <b>280,671.00</b>            | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER STATE REVENUE</b>                             |  |              |                        |   |                        |                              |                                  |                                  |
| 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         | 0.00                   | 360,096.28                                | 0.00                   | 360,096.28                   | 0.00                             | 0.0%                             |
| Lottery - Unrestricted and Instructional Materials     |  | 8560         | 330,300.52             | 347,326.32                                | 14,596.28              | 347,326.32                   | 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(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                   | 828,301.00                                | 828,301.00             | 828,301.00                   | 0.00                             | 0.0%                             |
| Career Technical Education Incentive<br>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%                             |
| Quality Education Investment Act                         | 7400           | 8590         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| All Other State Revenue                                  | All Other      | 8590         | 476,672.00             | 476,672.00                                | 0.00                   | 476,672.00                   | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 806,972.52             | 2,012,395.60                              | 842,897.28             | 2,012,395.60                 | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                              |                                  |                                  |
| 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                                      | 2,085.00               | 0.00                         | 0.00                             | 0.0%                             |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Fees and Contracts                                       |                |              |                        |   |                        |                              |                                  |                                  |
| Child Development Parent Fees                            |                | 8673         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Transportation Fees From Individuals                     |                | 8675         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Interagency Services                                     |                | 8677         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| All Other Fees and Contracts                             |                | 8689         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Other Local Revenue                                      |                |              |                        |   |                        |                              |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                   | 76,970.29                                 | 35,105.62              | 76,970.29                    | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                   | 76,970.29                                 | 37,190.62              | 76,970.29                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 19,200,436.52          | 20,069,098.89                             | 4,833,097.59           | 20,069,098.89                |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                              |                                  |                                  |
| Certificated Teachers' Salaries                             |                | 1100         | 6,221,674.00           | 6,509,272.95                              | 1,436,779.53           | 6,509,272.95                 | 0.00                             | 0.0%                             |
| Certificated Pupil Support Salaries                         |                | 1200         | 85,689.00              | 85,689.00                                 | 17,148.37              | 85,689.00                    | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 776,843.00             | 776,085.00                                | 216,240.45             | 776,085.00                   | 0.00                             | 0.0%                             |
| Other Certificated Salaries                                 |                | 1900         | 90,070.00              | 90,070.00                                 | 50,919.15              | 90,070.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>7,174,276.00</b>    | <b>7,461,116.95</b>                       | <b>1,721,087.50</b>    | <b>7,461,116.95</b>          | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                              |                                  |                                  |
| Classified Instructional Salaries                           |                | 2100         | 122,932.00             | 123,404.00                                | 20,350.86              | 123,404.00                   | 0.00                             | 0.0%                             |
| Classified Support Salaries                                 |                | 2200         | 331,522.00             | 339,752.13                                | 126,007.83             | 339,752.13                   | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 65,869.00              | 65,869.00                                 | 26,442.72              | 65,869.00                    | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 451,592.00             | 456,531.00                                | 136,387.34             | 456,531.00                   | 0.00                             | 0.0%                             |
| Other Classified Salaries                                   |                | 2900         | 102,413.00             | 129,764.30                                | 31,591.45              | 129,764.30                   | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>1,074,328.00</b>    | <b>1,115,320.43</b>                       | <b>340,780.20</b>      | <b>1,115,320.43</b>          | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                              |                                  |                                  |
| STRS  |                | 3101-3102    | 1,640,732.00           | 1,676,069.81                              | 276,217.49             | 1,676,069.81                 | 0.00                             | 0.0%                             |
| PERS  |                | 3201-3202    | 155,165.00             | 160,831.96                                | 54,619.38              | 160,831.96                   | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 186,212.00             | 192,350.83                                | 50,177.16              | 192,350.83                   | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 3,204,265.00           | 3,113,938.91                              | 551,836.96             | 3,113,938.91                 | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                | 3501-3502    | 4,886.68               | 4,971.51                                  | 1,026.89               | 4,971.51                     | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 138,579.00             | 143,028.81                                | 34,625.88              | 143,028.81                   | 0.00                             | 0.0%                             |
| OPEB, Allocated   |                | 3701-3702    | 770,358.00             | 752,787.02                                | 162,665.13             | 752,787.02                   | 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    | 4,518.00               | 4,274.79                                  | 660.06                 | 4,274.79                     | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>6,104,715.68</b>    | <b>6,048,253.64</b>                       | <b>1,131,828.95</b>    | <b>6,048,253.64</b>          | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                              |                                  |                                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 82,723.84              | 183,501.85                                | 5,162.59               | 183,501.85                   | 0.00                             | 0.0%                             |
| Books and Other Reference Materials                         |                | 4200         | 12,024.00              | 14,497.30                                 | 1,207.61               | 14,497.30                    | 0.00                             | 0.0%                             |
| Materials and Supplies                                      |                | 4300         | 436,450.00             | 2,509,695.23                              | 24,644.37              | 2,509,695.23                 | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                   | 5,151.01                                  | 5,222.57               | 5,151.01                     | 0.00                             | 0.0%                             |
| Food  |                | 4700         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>531,197.84</b>      | <b>2,712,845.39</b>                       | <b>36,237.14</b>       | <b>2,712,845.39</b>          | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                              |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 912.00                 | 1,622.60                                  | 2,760.00               | 1,622.60                     | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 0.00                   | 1,020.00                                  | 2,079.00               | 1,020.00                     | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 427,587.00             | 427,587.00                                | 88,905.30              | 427,587.00                   | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 31,000.00              | 31,720.00                                 | 1,337.34               | 31,720.00                    | 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         | 1,309,552.00           | 1,301,430.25                              | 1,817.24               | 1,301,430.25                 | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 93,004.00              | 127,391.18                                | 44,538.37              | 127,391.18                   | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 13,048.00              | 13,307.85                                 | 811.56                 | 13,307.85                    | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>1,875,103.00</b>    | <b>1,904,078.88</b>                       | <b>142,248.81</b>      | <b>1,904,078.88</b>          | <b>0.00</b>                      | <b>0.0%</b>                      |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                              |                                  |                                  |
| 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                   | 1,211,767.00                              | 0.00                   | 1,211,767.00                 | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>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                   | 1,211,767.00                              | 0.00                   | 1,211,767.00                 | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |   |                        |                              |                                  |                                  |
| 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<br>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%                             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>   |                |              |                        |   |                        |                              |                                  |                                  |
| Transfers of Indirect Costs  |                | 7310         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| Transfers of Indirect Costs - Interfund  |                | 7350         | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS   |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                         | 0.00                             | 0.0%                             |
| TOTAL, EXPENDITURES  |                |              | 16,759,620.52          | 20,453,382.29                             | 3,372,182.60           | 20,453,382.29                |                                  |                                  |



| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                              |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                              |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 300,000.00             | 300,000.00                                | 0.00                   | 300,000.00                   | 0.00                             | 0.0%                             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 300,000.00             | 300,000.00                                | 0.00                   | 300,000.00                   | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                              |                                  |                                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 1,903,369.00           | 1,866,800.00                              | 0.00                   | 1,866,800.00                 | 0.00                             | 0.0%                             |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 1,903,369.00           | 1,866,800.00                              | 0.00                   | 1,866,800.00                 | 0.00                             | 0.0%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                              |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                              |                                  |                                  |
| 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%                             |
| <b>USES</b>   |                |              |                        |   |                        |                              |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                              |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | (1,603,369.00)         | (1,566,800.00)                            | 0.00                   | (1,566,800.00)               |                                  |                                  |

| Resource                  | Description                      | 2018/19               |
|---------------------------|----------------------------------|-----------------------|
|                           |                                  | Projected Year Totals |
| 6300                      | Lottery: Instructional Materials | 143.07                |
| 9010                      | Other Restricted Local           | 130,083.66            |
| Total, Restricted Balance |                                  | 130,226.73            |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 673,114.00             | 667,167.70                                | (77,427.46)            | 667,167.70                      | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 1,792,827.00           | 1,819,953.00                              | 242,039.70             | 1,819,953.00                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 4,353,279.00           | 4,354,279.00                              | 717,599.02             | 4,354,279.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 6,819,220.00           | 6,841,399.70                              | 882,211.26             | 6,841,399.70                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 2,201,272.00           | 2,083,963.57                              | 666,873.40             | 2,083,963.57                    | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 1,590,172.00           | 1,635,530.28                              | 510,345.72             | 1,635,530.28                    | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 2,499,992.00           | 2,372,561.08                              | 641,283.25             | 2,372,561.08                    | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 68,481.00              | 142,184.49                                | 22,678.80              | 142,184.49                      | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 625,106.00             | 776,838.28                                | 118,728.42             | 776,838.28                      | 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,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 64,197.00              | 60,322.00                                 | 3,835.75               | 60,322.00                       | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 7,049,220.00           | 7,071,399.70                              | 1,963,745.34           | 7,071,399.70                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (230,000.00)           | (230,000.00)                              | (1,081,534.08)         | (230,000.00)                    |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 230,000.00             | 230,000.00                                | 0.00                   | 230,000.00                      | 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  |                |                         | 230,000.00             | 230,000.00                                | 0.00                   | 230,000.00                      |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | 0.00                                      | (1,081,534.08)         | 0.00                            |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 0.00                   | 0.00                                      |                        | 0.00                            | 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)                          |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) 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         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>LCFF SOURCES</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Career and Technical Education                           | 3500-3599      | 8290         | 256,771.00             | 282,150.00                                | (26,494.16)            | 282,150.00                      | 0.00                             | 0.0%                             |
| All Other Federal Revenue                                | All Other      | 8290         | 416,343.00             | 385,017.70                                | (50,933.30)            | 385,017.70                      | 0.00                             | 0.0%                             |
| TOTAL, FEDERAL REVENUE                                   |                |              | 673,114.00             | 667,167.70                                | (77,427.46)            | 667,167.70                      | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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 Block Grant Program                      | 6391           | 8590         | 1,277,617.00           | 1,193,950.00                              | 0.00                   | 1,193,950.00                    | 0.00                             | 0.0%                             |
| All Other State Revenue                                  | All Other      | 8590         | 515,210.00             | 626,003.00                                | 242,039.70             | 626,003.00                      | 0.00                             | 0.0%                             |
| TOTAL, OTHER STATE REVENUE                               |                |              | 1,792,827.00           | 1,819,953.00                              | 242,039.70             | 1,819,953.00                    | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                      | (9,992.00)             | 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         | 3,028,279.00           | 3,028,279.00                              | 405,320.75             | 3,028,279.00                    | 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         | 1,325,000.00           | 1,326,000.00                              | 322,270.27             | 1,326,000.00                    | 0.00                             | 0.0%                             |
| Tuition  |                |              |                        |   |                        |                                 |                                  |                                  |
|  |                | 8710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 4,353,279.00           | 4,354,279.00                              | 717,599.02             | 4,354,279.00                    | 0.00                             | 0.0%                             |
| TOTAL, REVENUES  |                |              | 6,819,220.00           | 6,841,399.70                              | 882,211.26             | 6,841,399.70                    |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                        |                | 1100         | 1,815,619.00           | 1,781,220.57                              | 542,369.21             | 1,781,220.57                    | 0.00                             | 0.0%                             |
| Certificated Pupil Support Salaries                    |                | 1200         | 115,886.00             | 32,976.00                                 | 34,624.79              | 32,976.00                       | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 269,767.00             | 269,767.00                                | 89,879.40              | 269,767.00                      | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | 2,201,272.00           | 2,083,963.57                              | 666,873.40             | 2,083,963.57                    | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                      |                | 2100         | 177,708.00             | 194,348.00                                | 61,520.36              | 194,348.00                      | 0.00                             | 0.0%                             |
| Classified Support Salaries                            |                | 2200         | 586,003.00             | 602,685.78                                | 173,754.95             | 602,685.78                      | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 260,627.00             | 269,785.00                                | 93,111.68              | 269,785.00                      | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 495,488.00             | 462,890.50                                | 162,631.99             | 462,890.50                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 70,346.00              | 105,821.00                                | 19,326.74              | 105,821.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 1,590,172.00           | 1,635,530.28                              | 510,345.72             | 1,635,530.28                    | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 491,662.00             | 515,293.35                                | 101,497.47             | 515,293.35                      | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 265,826.00             | 243,864.79                                | 88,180.76              | 243,864.79                      | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 151,020.00             | 148,793.28                                | 48,485.12              | 148,793.28                      | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 1,175,755.00           | 1,064,942.00                              | 294,444.06             | 1,064,942.00                    | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 1,861.00               | 1,810.21                                  | 581.46                 | 1,810.21                        | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 63,052.00              | 60,699.52                                 | 19,777.50              | 60,699.52                       | 0.00                             | 0.0%                             |
| OPEB, Allocated  |                | 3701-3702    | 349,604.00             | 336,089.93                                | 88,008.00              | 336,089.93                      | 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    | 1,212.00               | 1,068.00                                  | 308.88                 | 1,068.00                        | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 2,499,992.00           | 2,372,561.08                              | 641,283.25             | 2,372,561.08                    | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 68,481.00              | 142,184.49                                | 23,035.98              | 142,184.49                      | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                               |                | 4400         | 0.00                   | 0.00                                      | (357.18)               | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | 68,481.00              | 142,184.49                                | 22,678.80              | 142,184.49                      | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services   |                | 5100         | 269,647.00             | 380,440.00                                | 0.00                   | 380,440.00                      | 0.00                             | 0.0%                             |
| Travel and Conferences   |                | 5200         | 0.00                   | 6,232.53                                  | 700.21                 | 6,232.53                        | 0.00                             | 0.0%                             |
| Dues and Memberships   |                | 5300         | 0.00                   | 5,670.00                                  | 1,270.00               | 5,670.00                        | 0.00                             | 0.0%                             |
| Insurance  |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services   |                | 5500         | 189,009.00             | 189,109.00                                | 66,257.41              | 189,109.00                      | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                                  |                | 5600         | 36,200.00              | 34,676.55                                 | 861.31                 | 34,676.55                       | 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<br>Operating Expenditures                             |                | 5800         | 130,250.00             | 160,685.50                                | 49,639.49              | 160,685.50                      | 0.00                             | 0.0%                             |
| Communications   |                | 5900         | 0.00                   | 24.70                                     | 0.00                   | 24.70                           | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                                    |                |              | <b>625,106.00</b>      | <b>776,838.28</b>                         | <b>118,728.42</b>      | <b>776,838.28</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition  |                |              |                        |   |                        |                                 |                                  |                                  |
| Tuition, Excess Costs, and/or Deficit Payments<br>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<br>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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                          |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund  |                | 7350         | 64,197.00              | 60,322.00                                 | 3,835.75               | 60,322.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                    |                |              | <b>64,197.00</b>       | <b>60,322.00</b>                          | <b>3,835.75</b>        | <b>60,322.00</b>                | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>7,049,220.00</b>    | <b>7,071,399.70</b>                       | <b>1,963,745.34</b>    | <b>7,071,399.70</b>             |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 230,000.00             | 230,000.00                                | 0.00                   | 230,000.00                      | 0.00                             | 0.0%                             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 230,000.00             | 230,000.00                                | 0.00                   | 230,000.00                      | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 230,000.00             | 230,000.00                                | 0.00                   | 230,000.00                      |                                  |                                  |



| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 11,516,327.00          | 11,783,641.11                             | 500,476.77             | 11,783,641.11                   | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 8,543,128.00           | 9,206,487.38                              | 3,765,397.39           | 9,206,487.38                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 1,887,092.00           | 1,887,092.00                              | 416,176.32             | 1,887,092.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 21,946,547.00          | 22,877,220.49                             | 4,682,050.48           | 22,877,220.49                   |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 7,328,619.00           | 7,328,619.00                              | 1,851,436.16           | 7,328,619.00                    | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 5,110,080.00           | 5,110,080.00                              | 1,370,247.48           | 5,110,080.00                    | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 9,579,272.00           | 9,579,272.00                              | 2,181,034.79           | 9,579,272.00                    | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 715,012.00             | 1,446,687.70                              | 10,384.23              | 1,446,687.70                    | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 566,721.00             | 782,014.44                                | 54,255.96              | 782,014.44                      | 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,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 992,050.00             | 992,050.00                                | 0.00                   | 992,050.00                      | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 24,291,754.00          | 25,238,723.14                             | 5,467,358.62           | 25,238,723.14                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,345,207.00)         | (2,361,502.65)                            | (785,308.14)           | (2,361,502.65)                  |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Interfund Transfers  |                |                         |                        |   |                        |                                 |                                  |                                  |
| a) Transfers In   |                | 8900-8929               | 2,345,207.00           | 2,345,207.00                              | 0.00                   | 2,345,207.00                    | 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  |                |                         | 2,345,207.00           | 2,345,207.00                              | 0.00                   | 2,345,207.00                    |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | (16,295.65)                               | (785,308.14)           | (16,295.65)                     |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 16,295.65              | 16,295.65                                 |                        | 16,295.65                       | 0.00                             | 0.0%                             |
| b) Audit Adjustments   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 16,295.65              | 16,295.65                                 |                        | 16,295.65                       |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 16,295.65              | 16,295.65                                 |                        | 16,295.65                       |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 16,295.65              | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) 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         | 16,295.65              | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Child Development Fund   | 0000           | 9780         | 16,295.65              |   |                        |                                 |                                  |                                  |
| e) Unassigned/Unappropriated                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 11,516,327.00          | 11,783,641.11                             | 500,476.77             | 11,783,641.11                   | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 11,516,327.00          | 11,783,641.11                             | 500,476.77             | 11,783,641.11                   | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 8,112,975.00           | 8,112,975.00                              | 3,088,293.17           | 8,112,975.00                    | 0.00                             | 0.0%                             |
| All Other State Revenue                                  | All Other      | 8590         | 430,153.00             | 1,093,512.38                              | 677,104.22             | 1,093,512.38                    | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 8,543,128.00           | 9,206,487.38                              | 3,765,397.39           | 9,206,487.38                    | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                                      | (17,904.00)            | 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         | 900,000.00             | 900,000.00                                | 330,967.75             | 900,000.00                      | 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                                | 103,112.57             | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 1,887,092.00           | 1,887,092.00                              | 416,176.32             | 1,887,092.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 21,946,547.00          | 22,877,220.49                             | 4,682,050.48           | 22,877,220.49                   |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                        |                | 1100         | 5,948,469.00           | 5,948,469.00                              | 1,511,094.10           | 5,948,469.00                    | 0.00                             | 0.0%                             |
| Certificated Pupil Support Salaries                    |                | 1200         | 654,628.00             | 654,628.00                                | 129,379.15             | 654,628.00                      | 0.00                             | 0.0%                             |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 707,119.00             | 707,119.00                                | 207,849.60             | 707,119.00                      | 0.00                             | 0.0%                             |
| Other Certificated Salaries                            |                | 1900         | 18,403.00              | 18,403.00                                 | 3,113.31               | 18,403.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | 7,328,619.00           | 7,328,619.00                              | 1,851,436.16           | 7,328,619.00                    | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                      |                | 2100         | 2,063,298.00           | 2,063,298.00                              | 468,811.71             | 2,063,298.00                    | 0.00                             | 0.0%                             |
| Classified Support Salaries                            |                | 2200         | 1,293,701.00           | 1,293,701.00                              | 375,786.21             | 1,293,701.00                    | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 89,167.00              | 89,167.00                                 | 33,838.30              | 89,167.00                       | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 907,345.00             | 907,345.00                                | 299,719.78             | 907,345.00                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 756,569.00             | 756,569.00                                | 192,091.48             | 756,569.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 5,110,080.00           | 5,110,080.00                              | 1,370,247.48           | 5,110,080.00                    | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 1,619,789.00           | 1,619,789.00                              | 259,601.01             | 1,619,789.00                    | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 852,251.00             | 852,251.00                                | 245,766.90             | 852,251.00                      | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 531,219.00             | 531,219.00                                | 139,879.85             | 531,219.00                      | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 5,038,988.00           | 5,038,988.00                              | 1,180,941.31           | 5,038,988.00                    | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 7,378.00               | 7,378.00                                  | 1,602.94               | 7,378.00                        | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 208,145.00             | 208,145.00                                | 54,104.13              | 208,145.00                      | 0.00                             | 0.0%                             |
| OPEB, Allocated  |                | 3701-3702    | 1,307,366.00           | 1,307,366.00                              | 298,126.02             | 1,307,366.00                    | 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    | 14,136.00              | 14,136.00                                 | 1,012.63               | 14,136.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 9,579,272.00           | 9,579,272.00                              | 2,181,034.79           | 9,579,272.00                    | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 665,512.00             | 1,393,376.16                              | 7,378.07               | 1,393,376.16                    | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                               |                | 4400         | 49,500.00              | 53,311.54                                 | 3,006.16               | 53,311.54                       | 0.00                             | 0.0%                             |
| Food   |                | 4700         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | 715,012.00             | 1,446,687.70                              | 10,384.23              | 1,446,687.70                    | 0.00                             | 0.0%                             |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 70,000.00              | 72,368.71                                 | 3,959.14               | 72,368.71                       | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 2,500.00               | 2,500.00                                  | 250.00                 | 2,500.00                        | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                              |                | 5500         | 25,000.00              | 25,000.00                                 | 760.20                 | 25,000.00                       | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 42,550.00              | 50,230.00                                 | 12,295.49              | 50,230.00                       | 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         | 201,017.00             | 378,742.35                                | 32,495.17              | 378,742.35                      | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 213,869.00             | 241,388.38                                | 4,453.82               | 241,388.38                      | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 11,785.00              | 11,785.00                                 | 42.14                  | 11,785.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>566,721.00</b>      | <b>782,014.44</b>                         | <b>54,255.96</b>       | <b>782,014.44</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>            | <b>0.00</b>                               | <b>0.00</b>            | <b>0.00</b>                     | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 992,050.00             | 992,050.00                                | 0.00                   | 992,050.00                      | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>992,050.00</b>      | <b>992,050.00</b>                         | <b>0.00</b>            | <b>992,050.00</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>24,291,754.00</b>   | <b>25,238,723.14</b>                      | <b>5,467,358.62</b>    | <b>25,238,723.14</b>            |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General Fund   |                | 8911         | 2,345,207.00           | 2,345,207.00                              | 0.00                   | 2,345,207.00                    | 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                          |                |              | 2,345,207.00           | 2,345,207.00                              | 0.00                   | 2,345,207.00                    | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>(a - b + c - d + e) |                |              | 2,345,207.00           | 2,345,207.00                              | 0.00                   | 2,345,207.00                    |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 23,632,900.00          | 23,632,900.00                             | 222,727.91             | 23,632,900.00                   | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 1,457,636.00           | 1,457,636.00                              | 1,338.70               | 1,457,636.00                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 2,010,000.00           | 2,016,711.54                              | 160,062.65             | 2,016,711.54                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 27,100,536.00          | 27,107,247.54                             | 384,129.26             | 27,107,247.54                   |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 7,381,166.00           | 7,343,578.00                              | 1,756,293.31           | 7,343,578.00                    | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 4,832,827.00           | 4,870,415.00                              | 1,103,167.51           | 4,870,415.00                    | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 13,357,310.00          | 13,271,633.31                             | 1,563,901.05           | 13,271,633.31                   | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 201,581.00             | 218,581.00                                | 78,954.08              | 218,581.00                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 79,265.00              | 155,265.00                                | 1,364,697.18           | 155,265.00                      | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 1,248,387.00           | 1,248,696.23                              | 471.72                 | 1,248,696.23                    | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 27,100,536.00          | 27,108,168.54                             | 5,867,484.85           | 27,108,168.54                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | (921.00)                                  | (5,483,355.59)         | (921.00)                        |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | (921.00)                                  | (5,483,355.59)         | (921.00)                        |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 11,206,788.34          | 11,206,788.34                             |                        | 11,206,788.34                   | 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)                          |                |              | 11,206,788.34          | 11,206,788.34                             |                        | 11,206,788.34                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 11,206,788.34          | 11,206,788.34                             |                        | 11,206,788.34                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 11,206,788.34          | 11,205,867.34                             |                        | 11,205,867.34                   |                                  |                                  |
| 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         | 10,987,950.48          | 10,987,950.48                             |                        | 10,987,950.48                   |                                  |                                  |
| 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         | 218,837.86             | 217,916.86                                |                        | 217,916.86                      |                                  |                                  |
| Cafeteria Fund   | 0000           | 9780         | 218,837.86             |   |                        |                                 |                                  |                                  |
| Cafeteria Fund   | 0000           | 9780         |                        | 217,916.86                                |                        |                                 |                                  |                                  |
| Cafeteria Fund   | 0000           | 9780         |                        |   |                        | 217,916.86                      |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8220         | 23,632,900.00          | 23,632,900.00                             | 222,727.91             | 23,632,900.00                   | 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                                   |                |              | 23,632,900.00          | 23,632,900.00                             | 222,727.91             | 23,632,900.00                   | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Child Nutrition Programs                                 |                | 8520         | 1,452,000.00           | 1,452,000.00                              | 1,338.70               | 1,452,000.00                    | 0.00                             | 0.0%                             |
| All Other State Revenue                                  |                | 8590         | 5,636.00               | 5,636.00                                  | 0.00                   | 5,636.00                        | 0.00                             | 0.0%                             |
| TOTAL, OTHER STATE REVENUE                               |                |              | 1,457,636.00           | 1,457,636.00                              | 1,338.70               | 1,457,636.00                    | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Food Service Sales                                       |                | 8634         | 1,700,000.00           | 1,700,000.00                              | 122,568.00             | 1,700,000.00                    | 0.00                             | 0.0%                             |
| Leases and Rentals                                       |                | 8650         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 60,000.00              | 60,000.00                                 | 4,267.00               | 60,000.00                       | 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         | 250,000.00             | 256,711.54                                | 33,227.65              | 256,711.54                      | 0.00                             | 0.0%                             |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 2,010,000.00           | 2,016,711.54                              | 160,062.65             | 2,016,711.54                    | 0.00                             | 0.0%                             |
| TOTAL, REVENUES  |                |              | 27,100,536.00          | 27,107,247.54                             | 384,129.26             | 27,107,247.54                   |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                            |                | 2200         | 6,616,938.00           | 6,579,350.00                              | 1,525,477.40           | 6,579,350.00                    | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 432,203.00             | 432,203.00                                | 125,164.38             | 432,203.00                      | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                |                | 2400         | 332,025.00             | 332,025.00                                | 105,651.53             | 332,025.00                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                              |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 7,381,166.00           | 7,343,578.00                              | 1,756,293.31           | 7,343,578.00                    | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 5,636.00               | 5,636.00                                  | 5,287.84               | 5,636.00                        | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 889,522.00             | 898,187.00                                | 224,731.12             | 898,187.00                      | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 508,676.00             | 512,338.00                                | 120,156.76             | 512,338.00                      | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                            |                | 3401-3402    | 2,610,488.00           | 2,630,199.00                              | 566,600.81             | 2,630,199.00                    | 0.00                             | 0.0%                             |
| Unemployment Insurance                                 |                | 3501-3502    | 3,631.00               | 3,655.00                                  | 863.60                 | 3,655.00                        | 0.00                             | 0.0%                             |
| Workers' Compensation                                  |                | 3601-3602    | 124,002.00             | 124,806.00                                | 29,505.48              | 124,806.00                      | 0.00                             | 0.0%                             |
| OPEB, Allocated  |                | 3701-3702    | 688,770.00             | 693,468.00                                | 155,516.04             | 693,468.00                      | 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    | 2,102.00               | 2,126.00                                  | 505.86                 | 2,126.00                        | 0.00                             | 0.0%                             |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 4,832,827.00           | 4,870,415.00                              | 1,103,167.51           | 4,870,415.00                    | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                        |   |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                 |                | 4300         | 1,155,949.00           | 1,136,611.00                              | 202,368.49             | 1,136,611.00                    | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                               |                | 4400         | 104,057.00             | 37,718.31                                 | 20,466.62              | 37,718.31                       | 0.00                             | 0.0%                             |
| Food   |                | 4700         | 12,097,304.00          | 12,097,304.00                             | 1,341,065.94           | 12,097,304.00                   | 0.00                             | 0.0%                             |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 13,357,310.00          | 13,271,633.31                             | 1,563,901.05           | 13,271,633.31                   | 0.00                             | 0.0%                             |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences  |                | 5200         | 7,300.00               | 7,300.00                                  | 501.92                 | 7,300.00                        | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 0.00                   | 574.00                                    | 574.00                 | 574.00                          | 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                                      | 423.83                 | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 67,188.00              | 92,188.00                                 | 23,122.47              | 92,188.00                       | 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         | (66,167.00)            | (233,421.55)                              | 307.57                 | (233,421.55)                    | 0.00                             | 0.0%                             |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 192,820.00             | 351,500.55                                | 53,341.41              | 351,500.55                      | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 440.00                 | 440.00                                    | 682.88                 | 440.00                          | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 201,581.00             | 218,581.00                                | 78,954.08              | 218,581.00                      | 0.00                             | 0.0%                             |
| <b>CAPITAL OUTLAY</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 7,340.00               | 7,340.00                                  | 1,278,207.90           | 7,340.00                        | 0.00                             | 0.0%                             |
| Equipment   |                | 6400         | 71,925.00              | 147,925.00                                | 86,489.28              | 147,925.00                      | 0.00                             | 0.0%                             |
| Equipment Replacement   |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 79,265.00              | 155,265.00                                | 1,364,697.18           | 155,265.00                      | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 1,248,387.00           | 1,248,696.23                              | 471.72                 | 1,248,696.23                    | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | 1,248,387.00           | 1,248,696.23                              | 471.72                 | 1,248,696.23                    | 0.00                             | 0.0%                             |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 27,100,536.00          | 27,108,168.54                             | 5,867,484.85           | 27,108,168.54                   |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| From: General Fund  |                | 8916         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Resource                  | Description  | 2018/19               |
|---------------------------|--|-----------------------|
|                           |  | Projected Year Totals |
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School | 2,699,873.59          |
| 5320                      | Child Nutrition: Child Care Food Program (CCFP) Claims-Cer   | 8,261,722.02          |
| 5330                      | Child Nutrition: Summer Food Service Program Operations      | 26,354.87             |
| Total, Restricted Balance |  | 10,987,950.48         |

## 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, Capital Facilities Funds and Capital Project for Blended Components Units.

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                   | 4,106,688.16                              | 94,974.54              | 4,106,688.16                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 0.00                   | 4,106,688.16                              | 94,974.54              | 4,106,688.16                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 697,455.00             | 697,455.00                                | 272,904.76             | 697,455.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 301,024.00             | 301,024.00                                | 107,348.41             | 301,024.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                   | 8,254.22                                  | 15,107.72              | 8,254.22                        | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                   | 331,788.57                                | 174,676.53             | 331,788.57                      | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 82,001,521.00          | 159,951,363.14                            | 29,476,823.29          | 159,951,363.14                  | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 83,000,000.00          | 161,289,884.93                            | 30,046,860.71          | 161,289,884.93                  |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (83,000,000.00)        | (157,183,196.77)                          | (29,951,886.17)        | (157,183,196.77)                |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                   | 10,000,000.00                             | 10,000,000.00          | 10,000,000.00                   | 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                   | 10,000,000.00                             | 10,000,000.00          | 10,000,000.00                   |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (83,000,000.00)        | (147,183,196.77)                          | (19,951,886.17)        | (147,183,196.77)                |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 147,183,196.77         | 147,183,196.77                            |                        | 147,183,196.77                  | 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)                          |                |              | 147,183,196.77         | 147,183,196.77                            |                        | 147,183,196.77                  |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 147,183,196.77         | 147,183,196.77                            |                        | 147,183,196.77                  |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 64,183,196.77          | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 52,591,697.61          | 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         | 11,591,499.16          | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Building Fund  | 0000           | 9780         | 11,591,499.16          |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Restricted Levies<br>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<br>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<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-LCFF Taxes       |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales<br>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                                      | 93,461.34              | 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%                             |
| Other Local Revenue  |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue  |                | 8699         | 0.00                   | 4,106,688.16                              | 1,513.20               | 4,106,688.16                    | 0.00                             | 0.0%                             |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 0.00                   | 4,106,688.16                              | 94,974.54              | 4,106,688.16                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>   |                |              | 0.00                   | 4,106,688.16                              | 94,974.54              | 4,106,688.16                    |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                                 |                | 2200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 427,070.00             | 427,070.00                                | 186,394.63             | 427,070.00                      | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 270,385.00             | 270,385.00                                | 78,331.63              | 270,385.00                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                                   |                | 2900         | 0.00                   | 0.00                                      | 8,178.50               | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | 697,455.00             | 697,455.00                                | 272,904.76             | 697,455.00                      | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS  |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS  |                | 3201-3202    | 125,347.00             | 125,347.00                                | 47,522.34              | 125,347.00                      | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 49,251.00              | 49,251.00                                 | 14,018.81              | 49,251.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 82,487.00              | 82,487.00                                 | 28,730.21              | 82,487.00                       | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                | 3501-3502    | 344.00                 | 344.00                                    | 131.77                 | 344.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 11,717.00              | 11,717.00                                 | 4,584.80               | 11,717.00                       | 0.00                             | 0.0%                             |
| OPEB, Allocated   |                | 3701-3702    | 31,248.00              | 31,248.00                                 | 12,096.03              | 31,248.00                       | 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    | 630.00                 | 630.00                                    | 264.45                 | 630.00                          | 0.00                             | 0.0%                             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | 301,024.00             | 301,024.00                                | 107,348.41             | 301,024.00                      | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                         |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies                                      |                | 4300         | 0.00                   | 7,626.37                                  | 773.73                 | 7,626.37                        | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                   | 627.85                                    | 14,333.99              | 627.85                          | 0.00                             | 0.0%                             |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | 0.00                   | 8,254.22                                  | 15,107.72              | 8,254.22                        | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                   | 331,788.57                                | 174,676.53             | 331,788.57                      | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | 0.00                   | 331,788.57                                | 174,676.53             | 331,788.57                      | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Land   |                | 6100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Land Improvements  |                | 6170         | 0.00                   | 9,180,318.07                              | 5,587,425.63           | 9,180,318.07                    | 0.00                             | 0.0%                             |
| Buildings and Improvements of Buildings  |                | 6200         | 82,001,521.00          | 148,428,270.91                            | 22,289,466.07          | 148,428,270.91                  | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Equipment  |                | 6400         | 0.00                   | 2,342,774.16                              | 1,599,931.59           | 2,342,774.16                    | 0.00                             | 0.0%                             |
| Equipment Replacement  |                | 6500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, CAPITAL OUTLAY  |                |              | 82,001,521.00          | 159,951,363.14                            | 29,476,823.29          | 159,951,363.14                  | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>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  |                |              | 83,000,000.00          | 161,289,884.93                            | 30,046,860.71          | 161,289,884.93                  |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale of Bonds                                       |                | 8951         | 0.00                   | 10,000,000.00                             | 10,000,000.00          | 10,000,000.00                   | 0.00                             | 0.0%                             |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 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                   | 10,000,000.00                             | 10,000,000.00          | 10,000,000.00                   | 0.00                             | 0.0%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 10,000,000.00                             | 10,000,000.00          | 10,000,000.00                   |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 2,000,000.00           | 2,000,000.00                              | 593,358.68             | 2,000,000.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 2,000,000.00           | 2,000,000.00                              | 593,358.68             | 2,000,000.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                   | 37,035.08                                 | 7,215.49               | 37,035.08                       | 0.00                             | 0.0%                             |
| 6) Capital Outlay   |                | 6000-6999               | 11,300,000.00          | 6,851,844.92                              | 0.00                   | 6,851,844.92                    | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 4,411,120.00                              | 457,398.00             | 4,411,120.00                    | 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  |                |                         | 11,300,000.00          | 11,300,000.00                             | 464,613.49             | 11,300,000.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (9,300,000.00)         | (9,300,000.00)                            | 128,745.19             | (9,300,000.00)                  |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (9,300,000.00)         | (9,300,000.00)                            | 128,745.19             | (9,300,000.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 14,663,941.31          | 14,663,941.31                             |                        | 14,663,941.31                   | 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)                          |                |              | 14,663,941.31          | 14,663,941.31                             |                        | 14,663,941.31                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 14,663,941.31          | 14,663,941.31                             |                        | 14,663,941.31                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 5,363,941.31           | 5,363,941.31                              |                        | 5,363,941.31                    |                                  |                                  |
| 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         | 5,363,941.31           | 5,363,941.31                              |                        | 5,363,941.31                    |                                  |                                  |
| Capital Facilities Fund  | 0000           | 9780         | 5,363,941.31           |   |                        |                                 |                                  |                                  |
| Capital Facilities Fund  | 0000           | 9780         |                        | 5,363,941.31                              |                        |                                 |                                  |                                  |
| Capital Facilities Fund  | 0000           | 9780         |                        |   |                        | 5,363,941.31                    |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions<br>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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Restricted Levies<br>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<br>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<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-LCFF Taxes       |                | 8629         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 0.00                   | 0.00                                      | 8,475.00               | 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<br>Mitigation/Developer Fees                |                | 8681         | 2,000,000.00           | 2,000,000.00                              | 584,883.68             | 2,000,000.00                    | 0.00                             | 0.0%                             |
| Other Local Revenue<br>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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 2,000,000.00           | 2,000,000.00                              | 593,358.68             | 2,000,000.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>   |                |              | 2,000,000.00           | 2,000,000.00                              | 593,358.68             | 2,000,000.00                    |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                   | 37,035.08                                 | 7,215.49               | 37,035.08                       | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 0.00                   | 37,035.08                                 | 7,215.49               | 37,035.08                       | 0.00                             | 0.0%                             |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 11,300,000.00          | 6,851,844.92                              | 0.00                   | 6,851,844.92                    | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>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  |                |              | 11,300,000.00          | 6,851,844.92                              | 0.00                   | 6,851,844.92                    | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                   | 1,966,120.00                              | 457,398.00             | 1,966,120.00                    | 0.00                             | 0.0%                             |
| Other Debt Service - Principal   |                | 7439         | 0.00                   | 2,445,000.00                              | 0.00                   | 2,445,000.00                    | 0.00                             | 0.0%                             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                   | 4,411,120.00                              | 457,398.00             | 4,411,120.00                    | 0.00                             | 0.0%                             |
| TOTAL, EXPENDITURES  |                |              | 11,300,000.00          | 11,300,000.00                             | 464,613.49             | 11,300,000.00                   |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds  |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings           |                | 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%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description   | Resource Codes | Object Codes            | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                   | 1,742,410.00                              | 2,253.00               | 1,742,410.00                    | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 0.00                   | 1,742,410.00                              | 2,253.00               | 1,742,410.00                    |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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                   | 1,911,989.23                              | 0.00                   | 1,911,989.23                    | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 1,051,324.00                              | 1,051,324.00           | 1,051,324.00                    | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                   | 2,963,313.23                              | 1,051,324.00           | 2,963,313.23                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | (1,220,903.23)                            | (1,049,071.00)         | (1,220,903.23)                  |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                   | (1,220,903.23)                            | (1,049,071.00)         | (1,220,903.23)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,504,915.23           | 3,504,915.23                              |                        | 3,504,915.23                    | 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)                          |                |              | 3,504,915.23           | 3,504,915.23                              |                        | 3,504,915.23                    |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,504,915.23           | 3,504,915.23                              |                        | 3,504,915.23                    |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 3,504,915.23           | 2,284,012.00                              |                        | 2,284,012.00                    |                                  |                                  |
| Components of Ending Fund Balance                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Nonspendable  |                |              |                        |   |                        |                                 |                                  |                                  |
| Revolving Cash   |                | 9711         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Stores   |                | 9712         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| Prepaid Items  |                | 9713         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| All Others   |                | 9719         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Legally Restricted Balance                                  |                | 9740         | 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         | 3,504,915.23           | 2,284,012.00                              |                        | 2,284,012.00                    |                                  |                                  |
| Capital Project Fund for Blended Componen                      | 0000           | 9780         | 3,504,915.23           |   |                        |                                 |                                  |                                  |
| Capital Project Fund   | 0000           | 9780         |                        | 2,284,012.00                              |                        |                                 |                                  |                                  |
| Capital Project Fund   | 0000           | 9780         |                        |   |                        | 2,284,012.00                    |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                   | 1,740,157.00                              | 0.00                   | 1,740,157.00                    | 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         | 0.00                   | 2,253.00                                  | 2,253.00               | 2,253.00                        | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 0.00                   | 1,742,410.00                              | 2,253.00               | 1,742,410.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 0.00                   | 1,742,410.00                              | 2,253.00               | 1,742,410.00                    |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                        |   |                        |                                 |                                  |                                  |
| Subagreements for Services                                  |                | 5100         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Travel and Conferences                                      |                | 5200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CAPITAL OUTLAY</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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                   | 1,911,989.23                              | 0.00                   | 1,911,989.23                    | 0.00                             | 0.0%                             |
| Books and Media for New School Libraries<br>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                   | 1,911,989.23                              | 0.00                   | 1,911,989.23                    | 0.00                             | 0.0%                             |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                        |   |                        |                                 |                                  |                                  |
| Other Transfers Out  |                |              |                        |   |                        |                                 |                                  |                                  |
| Transfers of Pass-Through Revenues<br>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<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Debt Service - Interest  |                | 7438         | 0.00                   | 1,051,324.00                              | 1,051,324.00           | 1,051,324.00                    | 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                   | 1,051,324.00                              | 1,051,324.00           | 1,051,324.00                    | 0.00                             | 0.0%                             |
| <b>TOTAL EXPENDITURES</b>  |                |              | 0.00                   | 2,963,313.23                              | 1,051,324.00           | 2,963,313.23                    |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| To: State School Building Fund/<br>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%                             |
| <b>OTHER SOURCES/USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Proceeds<br>Proceeds from Sale of Bonds                                |                | 8951         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Other Sources<br>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<br>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%                             |
| <b>USES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e)      |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |



## 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 2,415,601.00           | 2,415,601.00                              | 0.00                   | 2,415,601.00                    | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 45,681,140.00          | 45,681,140.00                             | 0.00                   | 45,681,140.00                   | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 48,096,741.00          | 48,096,741.00                             | 0.00                   | 48,096,741.00                   |                                  |                                  |
| <b>B. EXPENDITURES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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,<br>7400-7499 | 49,281,755.00          | 49,281,755.00                             | 0.00                   | 49,281,755.00                   | 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  |                |                         | 49,281,755.00          | 49,281,755.00                             | 0.00                   | 49,281,755.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,185,014.00)         | (1,185,014.00)                            | 0.00                   | (1,185,014.00)                  |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,185,014.00)         | (1,185,014.00)                            | 0.00                   | (1,185,014.00)                  |                                  |                                  |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Fund Balance                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 39,273,247.22          | 39,273,247.22                             |                        | 39,273,247.22                   | 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)                          |                |              | 39,273,247.22          | 39,273,247.22                             |                        | 39,273,247.22                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 39,273,247.22          | 39,273,247.22                             |                        | 39,273,247.22                   |                                  |                                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 38,088,233.22          | 38,088,233.22                             |                        | 38,088,233.22                   |                                  |                                  |
| 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         | 38,088,233.22          | 38,088,233.22                             |                        | 38,088,233.22                   |                                  |                                  |
| Bond Interest and Redemption Fund                              | 0000           | 9780         | 38,088,233.22          |   |                        |                                 |                                  |                                  |
| Bond Interest and Redemption Fund                              | 0000           | 9780         |                        | 38,088,233.22                             |                        |                                 |                                  |                                  |
| Bond Interest and Redemption Fund                              | 0000           | 9780         |                        |   |                        | 38,088,233.22                   |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>FEDERAL REVENUE</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER STATE REVENUE</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| Tax Relief Subventions                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Voted Indebtedness Levies                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Homeowners' Exemptions                                     |                | 8571         | 408,829.00             | 408,829.00                                | 0.00                   | 408,829.00                      | 0.00                             | 0.0%                             |
| Other Subventions/In-Lieu Taxes                            |                | 8572         | 2,006,772.00           | 2,006,772.00                              | 0.00                   | 2,006,772.00                    | 0.00                             | 0.0%                             |
| TOTAL, OTHER STATE REVENUE                                 |                |              | 2,415,601.00           | 2,415,601.00                              | 0.00                   | 2,415,601.00                    | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                        |   |                        |                                 |                                  |                                  |
| County and District Taxes                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Voted Indebtedness Levies                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Secured Roll   |                | 8611         | 44,064,435.00          | 44,064,435.00                             | 0.00                   | 44,064,435.00                   | 0.00                             | 0.0%                             |
| Unsecured Roll   |                | 8612         | 1,616,705.00           | 1,616,705.00                              | 0.00                   | 1,616,705.00                    | 0.00                             | 0.0%                             |
| Prior Years' Taxes   |                | 8613         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Supplemental Taxes   |                | 8614         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Penalties and Interest from Delinquent<br>Non-LCFF Taxes   |                | 8629         | 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%                             |
| 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                                 |                |              | 45,681,140.00          | 45,681,140.00                             | 0.00                   | 45,681,140.00                   | 0.00                             | 0.0%                             |
| TOTAL, REVENUES  |                |              | 48,096,741.00          | 48,096,741.00                             | 0.00                   | 48,096,741.00                   |                                  |                                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                        |   |                        |                                 |                                  |                                  |
| Debt Service   |                |              |                        |   |                        |                                 |                                  |                                  |
| Bond Redemptions   |                | 7433         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Bond Interest and Other Service Charges                    |                | 7434         | 17,000.00              | 17,000.00                                 | 0.00                   | 17,000.00                       | 0.00                             | 0.0%                             |
| Debt Service - Interest                                    |                | 7438         | 20,363,088.00          | 20,363,088.00                             | 0.00                   | 20,363,088.00                   | 0.00                             | 0.0%                             |
| Other Debt Service - Principal                             |                | 7439         | 28,901,667.00          | 28,901,667.00                             | 0.00                   | 28,901,667.00                   | 0.00                             | 0.0%                             |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 49,281,755.00          | 49,281,755.00                             | 0.00                   | 49,281,755.00                   | 0.00                             | 0.0%                             |
| TOTAL, EXPENDITURES  |                |              | 49,281,755.00          | 49,281,755.00                             | 0.00                   | 49,281,755.00                   |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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               | 15,305,317.00          | 15,305,317.00                             | 2,669,769.25           | 15,305,317.00                   | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 15,305,317.00          | 15,305,317.00                             | 2,669,769.25           | 15,305,317.00                   |                                  |                                  |
| <b>B. EXPENSES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 345,399.00             | 345,399.00                                | 115,141.38             | 345,399.00                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 223,055.00             | 223,055.00                                | 68,680.95              | 223,055.00                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 41,500.00              | 71,500.00                                 | 746.85                 | 71,500.00                       | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 14,695,363.00          | 14,665,363.00                             | 3,197,623.70           | 14,665,363.00                   | 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,<br>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  |                |                         | 15,305,317.00          | 15,305,317.00                             | 3,382,192.88           | 15,305,317.00                   |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                   | 0.00                                      | (712,423.63)           | 0.00                            |                                  |                                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | 0.00                   | 0.00                                      | (712,423.63)           | 0.00                            |                                  |                                  |
| <b>F. NET POSITION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                                    |                | 9791         | 11,630,221.25          | 11,630,221.25                             |                        | 11,630,221.25                   | 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)                          |                |              | 11,630,221.25          | 11,630,221.25                             |                        | 11,630,221.25                   |                                  |                                  |
| d) Other Restatements  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 11,630,221.25          | 11,630,221.25                             |                        | 11,630,221.25                   |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 11,630,221.25          | 11,630,221.25                             |                        | 11,630,221.25                   |                                  |                                  |
| Components of Ending Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                            |                | 9796         | 11,630,221.25          | 11,630,221.25                             |                        | 11,630,221.25                   |                                  |                                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| c) Unrestricted Net Position                                   |                | 9790         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |



| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| Sales  |                |              |                        |   |                        |                                 |                                  |                                  |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Interest   |                | 8660         | 0.00                   | 0.00                                      | 6,050.00               | 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                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| In-District Premiums/Contributions                       |                | 8674         | 15,305,317.00          | 15,305,317.00                             | 2,663,719.25           | 15,305,317.00                   | 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%                             |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 15,305,317.00          | 15,305,317.00                             | 2,669,769.25           | 15,305,317.00                   | 0.00                             | 0.0%                             |
| <b>TOTAL, REVENUES</b>                                   |                |              | 15,305,317.00          | 15,305,317.00                             | 2,669,769.25           | 15,305,317.00                   |                                  |                                  |

| Description  | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CLASSIFIED SALARIES</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Support Salaries                                    |                | 2200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries           |                | 2300         | 88,643.00              | 88,643.00                                 | 29,432.76              | 88,643.00                       | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                        |                | 2400         | 256,756.00             | 256,756.00                                | 85,708.62              | 256,756.00                      | 0.00                             | 0.0%                             |
| Other Classified Salaries                                      |                | 2900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, CLASSIFIED SALARIES                                     |                |              | 345,399.00             | 345,399.00                                | 115,141.38             | 345,399.00                      | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                       |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS   |                | 3101-3102    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| PERS   |                | 3201-3202    | 61,995.00              | 61,995.00                                 | 20,672.92              | 61,995.00                       | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                     |                | 3301-3302    | 25,158.00              | 25,158.00                                 | 6,802.30               | 25,158.00                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                    |                | 3401-3402    | 99,294.00              | 99,294.00                                 | 29,566.17              | 99,294.00                       | 0.00                             | 0.0%                             |
| Unemployment Insurance   |                | 3501-3502    | 164.00                 | 164.00                                    | 42.65                  | 164.00                          | 0.00                             | 0.0%                             |
| Workers' Compensation  |                | 3601-3602    | 5,802.00               | 5,802.00                                  | 1,486.18               | 5,802.00                        | 0.00                             | 0.0%                             |
| OPEB, Allocated  |                | 3701-3702    | 30,447.00              | 30,447.00                                 | 9,996.00               | 30,447.00                       | 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    | 195.00                 | 195.00                                    | 114.73                 | 195.00                          | 0.00                             | 0.0%                             |
| TOTAL, EMPLOYEE BENEFITS                                       |                |              | 223,055.00             | 223,055.00                                | 68,680.95              | 223,055.00                      | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                        |   |                        |                                 |                                  |                                  |
| Books and Other Reference Materials                            |                | 4200         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Materials and Supplies   |                | 4300         | 26,000.00              | 56,000.00                                 | 746.85                 | 56,000.00                       | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                       |                | 4400         | 15,500.00              | 15,500.00                                 | 0.00                   | 15,500.00                       | 0.00                             | 0.0%                             |
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 41,500.00              | 71,500.00                                 | 746.85                 | 71,500.00                       | 0.00                             | 0.0%                             |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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<br>Operating Expenditures |                | 5800         | 14,678,363.00          | 14,648,363.00                             | 3,197,623.70           | 14,648,363.00                   | 0.00                             | 0.0%                             |
| Communications   |                | 5900         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                   |                |              | 14,695,363.00          | 14,665,363.00                             | 3,197,623.70           | 14,665,363.00                   | 0.00                             | 0.0%                             |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>DEPRECIATION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, EXPENSES</b>  |                |              | 15,305,317.00          | 15,305,317.00                             | 3,382,192.88           | 15,305,317.00                   |                                  |                                  |
| <b>INTERFUND TRANSFERS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>OTHER SOURCES/USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>SOURCES</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>USES</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>CONTRIBUTIONS</b>  |                |              |                        |   |                        |                                 |                                  |                                  |
| 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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |

| Description  | ESTIMATED<br>FUNDED ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2 REPORT<br>ADA<br>Projected Year<br>Totals<br>(C) | ESTIMATED<br>FUNDED ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|--|--|--|---|--|-----------------------------------|---|
| <b>A. DISTRICT</b>   |  |  |   |  |                                   |   |
| <b>1. Total District Regular ADA</b><br>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)  | 38,577.85  | 38,577.85  | 38,357.92   | 38,577.85  | 0.00                              | 0%  |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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%  |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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%  |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 38,577.85  | 38,577.85  | 38,357.92   | 38,577.85  | 0.00                              | 0%  |
| <b>5. District Funded County Program ADA</b>   |  |  |   |  |                                   |   |
| a. County Community Schools  | 39.00  | 39.00  | 39.00   | 39.00  | 0.00                              | 0%  |
| b. Special Education-Special Day Class   | 30.34  | 30.34  | 30.34   | 30.34  | 0.00                              | 0%  |
| c. Special Education-NPS/LCI   | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| d. Special Education Extended Year   | 2.40   | 2.40   | 2.40  | 2.40   | 0.00                              | 0%  |
| e. Other County Operated Programs:<br>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<br>(Out of State Tuition) [EC 2000 and 46380]  | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 71.74  | 71.74  | 71.74   | 71.74  | 0.00                              | 0%  |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 38,649.59  | 38,649.59  | 38,429.66   | 38,649.59  | 0.00                              | 0%  |
| <b>7. Adults in Correctional Facilities</b>  | 0.00   | 0.00   | 0.00  | 0.00   | 0.00                              | 0%  |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |  |  |   |  |                                   |   |

| Description   | ESTIMATED<br>FUNDED ADA<br>Original<br>Budget<br>(A) | ESTIMATED<br>FUNDED ADA<br>Board<br>Approved<br>Operating<br>Budget<br>(B) | ESTIMATED<br>P-2 REPORT<br>ADA<br>Projected Year<br>Totals<br>(C) | ESTIMATED<br>FUNDED ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(F) |
|---|--|--|---|--|-----------------------------------|---|
| <b>C. CHARTER SCHOOL ADA</b>  |  |  |   |  |                                   |   |
| 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<br>Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA |  |  |   |  |                                   |   |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |  |  |   |  |                                   |   |
| 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%  |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |  |  |   |  |                                   |   |
| 5. Total Charter School Regular ADA   | 1,768.24   | 1,728.00   | 1,728.00  | 1,728.00   | 0.00                              | 0%  |
| 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)   | 1,768.24   | 1,728.00   | 1,728.00  | 1,728.00   | 0.00                              | 0%  |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)   | 1,768.24   | 1,728.00   | 1,728.00  | 1,728.00   | 0.00                              | 0%  |

|   | Object    | Beginning<br>Balances<br>(Ref. Only) | July           | August          | September      | October        | November        | December       | January        | February        |
|---|-----------|--------------------------------------|----------------|-----------------|----------------|----------------|-----------------|----------------|----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |                                      |                |                 |                |                |                 |                |                |                 |
| A. BEGINNING CASH                                     |           |                                      | 75,050,277.02  | 74,196,137.23   | 64,513,936.83  | 64,002,798.55  | 48,289,551.17   | 26,773,451.64  | 32,033,593.81  | 65,695,551.30   |
| B. RECEIPTS   |           |                                      |                |                 |                |                |                 |                |                |                 |
| LCFF/Revenue Limit Sources                            |           |                                      |                |                 |                |                |                 |                |                |                 |
| Principal Apportionment                               | 8010-8019 |                                      | 12,995,576.00  | 12,995,576.00   | 38,288,571.00  | 23,392,037.00  | 23,392,037.16   | 37,421,039.14  | 23,392,037.16  | 22,131,815.24   |
| Property Taxes  | 8020-8079 |                                      | 927.72         | 0.00            | 791.93         | 0.00           | 725,882.67      | 1,285,844.39   | 52,977,505.88  | 921,733.39      |
| Miscellaneous Funds                                   | 8080-8099 |                                      | 2,143.39       | 0.00            | 0.00           | (1,875,537.31) | (1,063,965.80)  | (1,007,967.60) | (1,007,967.60) | (1,007,967.60)  |
| Federal Revenue                                       | 8100-8299 |                                      | 148,601.87     | 99,520.93       | 112,988.02     | (6,722,814.48) | 5,354,510.86    | 9,774,003.50   | 3,729,713.30   | 2,185,708.19    |
| Other State Revenue                                   | 8300-8599 |                                      | 6,124,850.05   | 2,442,756.00    | 2,509,175.64   | 2,477,952.94   | 4,509,041.43    | 7,044,787.58   | 2,018,958.44   | 2,048,906.51    |
| Other Local Revenue                                   | 8600-8799 |                                      | 1,481,090.05   | 303,922.39      | 315,510.91     | 515,890.54     | 9,680.14        | 269,435.61     | 316,681.25     | 181,482.31      |
| Interfund Transfers In                                | 8910-8929 |                                      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| All Other Financing Sources                           | 8930-8979 |                                      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| TOTAL RECEIPTS  |           |                                      | 20,753,189.08  | 15,841,775.32   | 41,227,037.50  | 17,787,528.69  | 32,927,186.46   | 54,787,142.62  | 81,426,928.43  | 26,461,678.04   |
| C. DISBURSEMENTS                                      |           |                                      |                |                 |                |                |                 |                |                |                 |
| Certificated Salaries                                 | 1000-1999 |                                      | 1,614,979.06   | 4,696,652.14    | 18,859,313.81  | 19,955,560.25  | 21,228,539.10   | 20,540,989.77  | 20,595,842.23  | 21,275,214.48   |
| Classified Salaries                                   | 2000-2999 |                                      | 2,840,774.77   | 4,238,042.87    | 5,235,430.10   | 5,713,843.79   | 5,775,005.73    | 5,562,979.86   | 5,527,919.50   | 5,252,770.47    |
| Employee Benefits                                     | 3000-3999 |                                      | 2,520,791.64   | 3,977,269.89    | 14,480,379.85  | 14,554,072.82  | 14,259,209.48   | 14,702,445.99  | 14,755,033.75  | 14,451,062.82   |
| Books and Supplies                                    | 4000-4999 |                                      | 328,875.62     | 2,261,597.91    | 1,038,860.51   | 530,133.42     | 1,232,535.58    | 1,481,769.02   | 1,622,599.95   | 847,728.50      |
| Services  | 5000-5999 |                                      | 1,425,555.49   | 2,137,219.36    | 3,639,794.93   | 7,422,475.54   | 6,725,125.30    | 6,452,749.94   | 4,320,823.83   | 7,173,404.12    |
| Capital Outlay  | 6000-6599 |                                      | 28,291.02      | 286,493.69      | 540,680.86     | 758,499.61     | 543,623.89      | 512,557.42     | 259,568.07     | 4,011,858.40    |
| Other Outgo   | 7000-7499 |                                      | 18,496.00      | 1,069,694.42    | 29,363.53      | (1,018,264.42) | 0.00            | (4,666.28)     | 0.00           | 235,220.85      |
| Interfund Transfers Out                               | 7600-7629 |                                      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            | 387,423.37     | 435,936.70     | 0.00            |
| All Other Financing Uses                              | 7630-7699 |                                      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| TOTAL DISBURSEMENTS                                   |           |                                      | 8,777,763.60   | 18,666,970.28   | 43,823,823.59  | 47,916,321.01  | 49,764,039.08   | 49,636,249.09  | 47,517,724.03  | 53,247,259.64   |
| D. BALANCE SHEET ITEMS                                |           |                                      |                |                 |                |                |                 |                |                |                 |
| <u>Assets and Deferred Outflows</u>                   |           |                                      |                |                 |                |                |                 |                |                |                 |
| Cash Not In Treasury                                  | 9111-9199 | 506,216.63                           | (29,246.40)    | (223,071.22)    | (190,779.90)   | (500,142.65)   | 89,004.13       | 50,401.06      | 83,175.75      | 60,517.98       |
| Accounts Receivable                                   | 9200-9299 | 24,968,341.65                        | 2,596,803.65   | 1,138,676.39    | 2,377,450.41   | 14,840,601.56  | 0.00            | 60,618.30      | 0.00           | 0.00            |
| Due From Other Funds                                  | 9310      | 4,117,256.88                         | 4,117,256.88   | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| Stores  | 9320      | 108,722.09                           | 587.66         | 1,088.02        | 281.22         | 391.77         | 51.16           | 0.00           | 7.03           | 254.26          |
| Prepaid Expenditures                                  | 9330      | 12,729.59                            | 12,729.59      | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| Other Current Assets                                  | 9340      | 0.00                                 | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| Deferred Outflows of Resources                        | 9490      | 0.00                                 | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| SUBTOTAL  |           |                                      | 29,713,266.64  | 6,698,131.18    | 916,693.19     | 2,186,951.73   | 14,340,850.68   | 89,055.29      | 111,019.36     | 60,772.24       |
| <u>Liabilities and Deferred Inflows</u>               |           |                                      |                |                 |                |                |                 |                |                |                 |
| Accounts Payable                                      | 9500-9599 | 26,947,246.63                        | 12,212,150.70  | 7,773,698.63    | 101,303.92     | (74,694.26)    | 4,768,302.20    | 1,770.72       | 330,429.69     | 434,706.80      |
| Due To Other Funds                                    | 9610      | 748,232.54                           | 748,232.54     | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| Current Loans   | 9640      | 0.00                                 | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| Unearned Revenues                                     | 9650      | 6,567,313.21                         | 6,567,313.21   | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| Deferred Inflows of Resources                         | 9690      | 0.00                                 | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            | 0.00           | 0.00           | 0.00            |
| SUBTOTAL  |           |                                      | 34,262,792.38  | 19,527,696.45   | 7,773,698.63   | 101,303.92     | 4,768,302.20    | 1,770.72       | 330,429.69     | 434,706.80      |
| <u>Nonoperating</u>                                   |           |                                      |                |                 |                |                |                 |                |                |                 |
| Suspense Clearing                                     | 9910      |                                      |                | 0.00            |                |                |                 |                |                |                 |
| TOTAL BALANCE SHEET ITEMS                             |           |                                      | (4,549,525.74) | (12,829,565.27) | (6,857,005.44) | 2,085,647.81   | 14,415,544.94   | (4,679,246.91) | 109,248.64     | (373,934.56)    |
| E. NET INCREASE/DECREASE (B - C + D)                  |           |                                      |                | (854,139.79)    | (9,682,200.40) | (511,138.28)   | (15,713,247.38) | 2,560,142.17   | 33,661,957.49  | (27,159,516.16) |
| F. ENDING CASH (A + E)                                |           |                                      |                |                 |                |                |                 |                |                |                 |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                                      |                |                 |                |                |                 |                |                |                 |

|   | Object    | March          | April           | May            | June           | Accruals       | Adjustments   | TOTAL           | BUDGET          |
|---|-----------|----------------|-----------------|----------------|----------------|----------------|---------------|-----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |                |                 |                |                |                |               |                 |                 |
| A. BEGINNING CASH                                     |           | 38,536,035.14  | 34,480,480.10   | 24,188,134.76  | 22,183,749.51  |                |               |                 |                 |
| B. RECEIPTS   |           |                |                 |                |                |                |               |                 |                 |
| LCFF/Revenue Limit Sources                            |           |                |                 |                |                |                |               |                 |                 |
| Principal Apportionment                               | 8010-8019 | 36,135,614.89  | 22,131,815.24   | 22,131,815.24  | 36,749,643.94  | 523,782.99     |               | 311,681,361.00  | 311,681,361.00  |
| Property Taxes  | 8020-8079 | 5,520.93       | 13,079,014.97   | 22,852,281.65  | 6,757,704.12   | (1,719.65)     |               | 98,605,488.00   | 98,605,488.00   |
| Miscellaneous Funds                                   | 8080-8099 | (1,007,967.60) | (1,007,967.60)  | (1,007,967.60) | (1,007,967.60) | (1,206,507.08) |               | (11,199,640.00) | (11,199,640.00) |
| Federal Revenue                                       | 8100-8299 | 6,226,687.39   | 768,705.85      | 227,302.91     | 8,864,922.98   | 25,030,098.88  |               | 55,799,950.20   | 55,799,950.20   |
| Other State Revenue                                   | 8300-8599 | 5,661,899.48   | 4,995,283.24    | 4,314,020.14   | 3,291,243.12   | 8,239,899.35   | 11,093,305.00 | 66,772,078.92   | 66,772,078.92   |
| Other Local Revenue                                   | 8600-8799 | 264,736.01     | 486,384.63      | 730,354.51     | 664,770.98     | 1,455,167.76   |               | 6,995,107.09    | 6,995,107.09    |
| Interfund Transfers In                                | 8910-8929 | 646,594.35     | 78,554.14       | 7,615.79       | 911,174.72     | 222,861.00     |               | 1,866,800.00    | 1,866,800.00    |
| All Other Financing Sources                           | 8930-8979 | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 0.00            | 0.00            |
| TOTAL RECEIPTS  |           | 47,933,085.45  | 40,531,790.47   | 49,255,422.64  | 56,231,492.26  | 34,263,583.25  | 11,093,305.00 | 530,521,145.21  | 530,521,145.21  |
| C. DISBURSEMENTS                                      |           |                |                 |                |                |                |               |                 |                 |
| Certificated Salaries                                 | 1000-1999 | 21,515,645.80  | 20,542,487.70   | 20,099,354.47  | 18,027,863.78  | 4,740,772.21   |               | 213,693,214.80  | 213,693,214.80  |
| Classified Salaries                                   | 2000-2999 | 5,533,035.87   | 5,557,275.51    | 6,221,502.30   | 5,991,563.41   | 1,175,860.27   |               | 64,626,004.45   | 64,626,004.45   |
| Employee Benefits                                     | 3000-3999 | 15,413,736.35  | 14,872,651.32   | 14,687,183.48  | 15,785,425.60  | 1,395,242.26   | 11,093,305.00 | 166,947,810.25  | 166,947,810.25  |
| Books and Supplies                                    | 4000-4999 | 1,081,282.69   | 1,344,156.41    | 1,412,279.90   | 3,503,550.84   | 9,888,781.35   |               | 26,574,151.70   | 26,574,151.70   |
| Services  | 5000-5999 | 6,141,484.94   | 7,188,693.60    | 7,347,157.82   | 8,578,250.60   | 6,570,222.56   |               | 75,122,958.03   | 75,122,958.03   |
| Capital Outlay  | 6000-6599 | 1,633,953.23   | 886,367.47      | 872,449.26     | 1,196,858.61   | 2,048,115.84   |               | 13,579,317.37   | 13,579,317.37   |
| Other Outgo   | 7000-7499 | 234,107.16     | 66,914.28       | 305,197.78     | (2,877,035.46) | (360,096.09)   |               | (2,301,068.23)  | (2,301,068.23)  |
| Interfund Transfers Out                               | 7600-7629 | 0.00           | 1,993.38        | 0.00           | 1,169,105.14   | 880,748.41     |               | 2,875,207.00    | 2,875,207.00    |
| All Other Financing Uses                              | 7630-7699 | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 0.00            | 0.00            |
| TOTAL DISBURSEMENTS                                   |           | 51,553,246.04  | 50,460,539.67   | 50,945,125.01  | 51,375,582.52  | 26,339,646.81  | 11,093,305.00 | 561,117,595.37  | 561,117,595.37  |
| D. BALANCE SHEET ITEMS                                |           |                |                 |                |                |                |               |                 |                 |
| Assets and Deferred Outflows                          |           |                |                 |                |                |                |               |                 |                 |
| Cash Not In Treasury                                  | 9111-9199 | 55,904.27      | 40,381.70       | 125,031.15     | 87,288.25      | 857,752.51     |               | 506,216.63      |                 |
| Accounts Receivable                                   | 9200-9299 | 0.00           | 0.00            | 0.00           | 0.00           | 3,954,191.34   |               | 24,968,341.65   |                 |
| Due From Other Funds                                  | 9310      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 4,117,256.68    |                 |
| Stores  | 9320      | 144.18         | 533.72          | 340.48         | 6.01           | 105,036.58     |               | 108,722.09      |                 |
| Prepaid Expenditures                                  | 9330      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 12,729.59       |                 |
| Other Current Assets                                  | 9340      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 0.00            |                 |
| Deferred Outflows of Resources                        | 9490      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 0.00            |                 |
| SUBTOTAL  |           | 56,048.45      | 40,915.42       | 125,371.63     | 87,294.26      | 4,916,980.43   | 0.00          | 29,713,266.64   |                 |
| Liabilities and Deferred Inflows                      |           |                |                 |                |                |                |               |                 |                 |
| Accounts Payable                                      | 9500-9599 | 491,442.90     | 404,511.56      | 440,054.51     | 62,515.72      | 1,053.54       |               | 26,947,246.63   |                 |
| Due To Other Funds                                    | 9610      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 748,232.54      |                 |
| Current Loans   | 9640      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 0.00            |                 |
| Unearned Revenues                                     | 9650      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 6,567,313.21    |                 |
| Deferred Inflows of Resources                         | 9690      | 0.00           | 0.00            | 0.00           | 0.00           | 0.00           |               | 0.00            |                 |
| SUBTOTAL  |           | 491,442.90     | 404,511.56      | 440,054.51     | 62,515.72      | 1,053.54       | 0.00          | 34,262,792.38   |                 |
| Nonoperating  |           |                |                 |                |                |                |               |                 |                 |
| Suspense Clearing                                     | 9910      |                |                 |                |                |                |               | 0.00            |                 |
| TOTAL BALANCE SHEET ITEMS                             |           | (435,394.45)   | (363,596.14)    | (314,682.88)   | 24,778.54      | 4,915,926.89   | 0.00          | (4,549,525.74)  |                 |
| E. NET INCREASE/DECREASE (B - C + D)                  |           | (4,055,555.04) | (10,292,345.34) | (2,004,385.25) | 4,880,688.28   | 12,839,863.33  | 0.00          | (35,145,975.90) | (30,596,450.16) |
| F. ENDING CASH (A + E)                                |           | 34,480,480.10  | 24,188,134.76   | 22,183,749.51  | 27,064,437.79  |                |               |                 |                 |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                |                 |                |                |                |               | 39,904,301.12   |                 |

|   | Object    | Beginning<br>Balances<br>(Ref. Only) | July            | August         | September      | October        | November        | December        | January        | February        |
|---|-----------|--------------------------------------|-----------------|----------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |                                      |                 |                |                |                |                 |                 |                |                 |
| A. BEGINNING CASH                                     |           |                                      | 27,064,437.79   | 21,016,323.53  | 18,269,822.00  | 12,472,194.44  | 9,704,680.64    | (10,727,362.34) | (8,597,367.09) | 25,149,087.80   |
| B. RECEIPTS   |           |                                      |                 |                |                |                |                 |                 |                |                 |
| LCFF/Revenue Limit Sources                            |           |                                      |                 |                |                |                |                 |                 |                |                 |
| Principal Apportionment                               | 8010-8019 |                                      | 13,805,832.03   | 13,805,832.03  | 37,668,554.08  | 24,850,497.65  | 24,850,497.65   | 37,668,554.08   | 24,850,497.65  | 21,984,826.95   |
| Property Taxes  | 8020-8079 |                                      | 927.93          | 0.00           | 791.84         | (0.90)         | 725,920.42      | 1,285,911.26    | 52,980,260.99  | 921,781.32      |
| Miscellaneous Funds                                   | 8080-8099 |                                      | 2,252.20        | 0.00           | 0.00           | (1,069,796.71) | (1,069,796.71)  | (1,013,491.62)  | (1,013,491.62) | (1,013,491.62)  |
| Federal Revenue                                       | 8100-8299 |                                      | 106,471.23      | 100,586.14     | 128,723.72     | 2,509,627.76   | 5,354,510.86    | 9,525,142.68    | 3,729,713.30   | 2,185,708.19    |
| Other State Revenue                                   | 8300-8599 |                                      | 1,116,692.05    | 1,116,692.05   | 2,408,665.02   | 2,240,431.44   | 3,089,378.83    | 5,199,226.20    | 2,018,958.44   | 2,048,906.61    |
| Other Local Revenue                                   | 8600-8799 |                                      | 1,393,819.92    | 257,358.50     | 493,286.45     | 417,054.48     | 7,979.85        | 223,917.99      | 261,821.38     | 149,605.63      |
| Interfund Transfers In                                | 8910-8929 |                                      | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| All Other Financing Sources                           | 8930-8979 |                                      | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| TOTAL RECEIPTS  |           |                                      | 16,425,995.36   | 15,280,468.72  | 40,700,021.11  | 28,947,813.72  | 32,958,490.90   | 52,889,260.59   | 82,827,760.14  | 26,277,337.08   |
| C. DISBURSEMENTS                                      |           |                                      |                 |                |                |                |                 |                 |                |                 |
| Certificated Salaries                                 | 1000-1999 |                                      | 2,038,142.24    | 4,965,409.15   | 20,264,313.05  | 20,735,970.04  | 21,489,946.62   | 20,785,876.08   | 20,843,288.72  | 21,540,660.54   |
| Classified Salaries                                   | 2000-2999 |                                      | 2,836,825.82    | 4,224,494.01   | 5,334,686.96   | 5,473,747.96   | 5,811,789.66    | 5,598,119.35    | 5,562,737.84   | 5,285,458.50    |
| Employee Benefits                                     | 3000-3999 |                                      | 2,668,040.98    | 3,780,777.06   | 14,830,319.08  | 14,999,764.82  | 15,049,362.32   | 15,516,814.80   | 15,573,619.24  | 15,251,952.84   |
| Books and Supplies                                    | 4000-4999 |                                      | 354,192.82      | 1,819,647.28   | 1,995,210.74   | 1,242,563.69   | 1,468,114.01    | 1,756,551.66    | 1,824,590.65   | 1,156,731.94    |
| Services  | 5000-5999 |                                      | 1,626,007.51    | 2,909,790.52   | 4,372,966.03   | 7,856,795.59   | 7,712,035.62    | 7,456,785.30    | 5,276,371.48   | 8,334,385.06    |
| Capital Outlay  | 6000-6599 |                                      | 82.02           | 149,250.19     | 0.00           | 11,368.63      | 5,230.92        | 44,910.13       | 19,311.04      | 7,611.84        |
| Other Outgo   | 7000-7499 |                                      | 0.00            | 77,633.55      | 537,309.57     | 0.00           | 0.00            | (4,666.28)      | 0.00           | 235,220.85      |
| Interfund Transfers Out                               | 7600-7629 |                                      | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 387,423.37      | 435,936.70     | 0.00            |
| All Other Financing Uses                              | 7630-7699 |                                      | (54,033.44)     | (100,428.14)   | (265,522.83)   | (285,445.74)   | (292,381.51)    | (290,014.94)    | (278,476.90)   | (292,596.78)    |
| TOTAL DISBURSEMENTS                                   |           |                                      | 9,469,257.95    | 17,826,573.62  | 47,069,282.60  | 50,034,764.99  | 51,244,097.64   | 51,251,799.47   | 49,257,378.77  | 51,519,424.79   |
| D. BALANCE SHEET ITEMS                                |           |                                      |                 |                |                |                |                 |                 |                |                 |
| <u>Assets and Deferred Outflows</u>                   |           |                                      |                 |                |                |                |                 |                 |                |                 |
| Cash Not In Treasury                                  | 9111-9199 | 857,752.53                           | (30,278.66)     | (17,079.57)    | (20,299.57)    | (131,948.07)   | 22,038.24       | 396,467.80      | 155,059.36     | (158,210.74)    |
| Accounts Receivable                                   | 9200-9299 | 30,020,081.35                        | 884,414.38      | 711,261.50     | 624,455.25     | 18,829,164.37  | 0.00            | 96,066.33       | 0.00           | 0.00            |
| Due From Other Funds                                  | 9310      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| Stores  | 9320      | 105,036.56                           | 567.74          | 1,051.14       | 271.69         | 378.49         | 49.43           | 0.00            | 6.79           | 245.65          |
| Prepaid Expenditures                                  | 9330      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| Other Current Assets                                  | 9340      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| Deferred Outflows of Resources                        | 9490      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| SUBTOTAL  |           | 30,982,870.44                        | 854,703.46      | 695,233.07     | 604,427.37     | 18,697,594.79  | 22,087.67       | 492,534.13      | 155,066.15     | (157,965.09)    |
| <u>Liabilities and Deferred Inflows</u>               |           |                                      |                 |                |                |                |                 |                 |                |                 |
| Accounts Payable                                      | 9500-9599 | 13,457,768.42                        | 9,174,316.44    | 895,629.70     | 32,793.44      | 378,157.32     | 2,168,523.91    | 0.00            | (21,007.37)    | 201,886.55      |
| Due To Other Funds                                    | 9610      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| Current Loans   | 9640      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| Unearned Revenues                                     | 9650      | 4,685,238.69                         | 4,685,238.69    | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| Deferred Inflows of Resources                         | 9690      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00            | 0.00            | 0.00           | 0.00            |
| SUBTOTAL  |           | 18,143,007.11                        | 13,859,555.13   | 895,629.70     | 32,793.44      | 378,157.32     | 2,168,523.91    | 0.00            | (21,007.37)    | 201,886.55      |
| <u>Nonoperating</u>                                   |           |                                      |                 |                |                |                |                 |                 |                |                 |
| Suspense Clearing                                     | 9910      |                                      |                 |                |                |                |                 |                 |                |                 |
| TOTAL BALANCE SHEET ITEMS                             |           | 12,839,863.33                        | (13,004,851.67) | (200,396.63)   | 571,633.93     | 18,319,437.47  | (2,146,436.24)  | 492,534.13      | 176,073.52     | (359,851.64)    |
| E. NET INCREASE/DECREASE (B - C + D)                  |           |                                      | (6,048,114.26)  | (2,746,501.53) | (5,797,627.56) | (2,767,513.80) | (20,432,042.98) | 2,129,995.25    | 33,746,454.89  | (25,601,939.35) |
| F. ENDING CASH (A + E)                                |           |                                      | 21,016,323.53   | 18,269,822.00  | 12,472,194.44  | 9,704,680.64   | (10,727,362.34) | (8,597,367.09)  | 25,149,087.80  | (452,851.55)    |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                                      |                 |                |                |                |                 |                 |                |                 |



|   | Object    | March          | April           | May             | June            | Accruals       | Adjustments   | TOTAL           | BUDGET          |
|---|-----------|----------------|-----------------|-----------------|-----------------|----------------|---------------|-----------------|-----------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |                |                 |                 |                 |                |               |                 |                 |
| A. BEGINNING CASH                                     |           | (452,851.55)   | (4,311,693.35)  | (17,866,242.48) | (23,109,374.95) |                |               |                 |                 |
| B. RECEIPTS   |           |                |                 |                 |                 |                |               |                 |                 |
| LCFF/Revenue Limit Sources                            |           |                |                 |                 |                 |                |               |                 |                 |
| Principal Apportionment                               | 8010-8019 | 36,720,185.07  | 21,984,826.95   | 21,984,826.95   | 38,028,775.07   | 2,547,358.84   |               | 320,751,065.00  | 320,751,065.00  |
| Property Taxes  | 8020-8079 | 5,521.21       | 13,079,695.15   | 22,853,470.08   | 6,758,055.55    | (1,718.85)     |               | 98,610,616.00   | 98,610,616.00   |
| Miscellaneous Funds                                   | 8080-8099 | (1,013,491.62) | (1,013,491.62)  | (1,013,491.62)  | (1,013,491.62)  | (2,029,235.44) |               | (11,261,018.00) | (11,261,018.00) |
| Federal Revenue                                       | 8100-8299 | 6,130,971.69   | 768,705.85      | 227,302.91      | 8,721,349.43    | 15,353,979.44  |               | 54,842,793.20   | 54,842,793.20   |
| Other State Revenue                                   | 8300-8599 | 5,661,899.58   | 3,149,721.97    | 2,468,458.86    | 4,478,119.23    | 7,627,282.90   | 13,607,412.00 | 56,231,845.18   | 56,231,845.18   |
| Other Local Revenue                                   | 8600-8799 | 218,781.26     | 401,563.33      | 638,230.63      | 548,598.64      | 1,302,977.03   |               | 6,314,995.09    | 6,314,995.09    |
| Interfund Transfers In                                | 8910-8929 | 663,211.83     | 80,572.99       | 7,811.52        | 934,591.90      | 228,588.52     |               | 1,914,776.76    | 1,914,776.76    |
| All Other Financing Sources                           | 8930-8979 | 0.00           | 0.00            | 0.00            | 0.00            | 0.00           |               | 0.00            | 0.00            |
| TOTAL RECEIPTS  |           | 48,387,079.02  | 38,451,594.62   | 47,166,609.33   | 58,455,998.20   | 25,029,232.44  | 13,607,412.00 | 527,405,073.23  | 527,405,073.23  |
| C. DISBURSEMENTS                                      |           |                |                 |                 |                 |                |               |                 |                 |
| Certificated Salaries                                 | 1000-1999 | 21,793,700.47  | 20,768,372.49   | 20,301,159.87   | 18,069,751.58   | 1,027,065.58   |               | 214,623,656.43  | 214,623,656.43  |
| Classified Salaries                                   | 2000-2999 | 5,567,932.03   | 5,592,352.43    | 6,261,735.45    | 6,030,054.42    | 1,438,132.15   |               | 65,018,066.58   | 65,018,066.58   |
| Employee Benefits                                     | 3000-3999 | 16,269,092.44  | 15,698,081.48   | 15,501,662.72   | 16,663,732.38   | 2,494,009.94   | 13,607,412.00 | 177,904,642.10  | 177,904,642.10  |
| Books and Supplies                                    | 4000-4999 | 1,384,811.51   | 1,657,102.04    | 1,750,090.26    | 3,951,185.18    | 9,888,330.83   |               | 30,249,122.61   | 30,249,122.61   |
| Services  | 5000-5999 | 7,259,099.69   | 8,316,795.33    | 8,456,338.66    | 9,634,269.94    | 5,512,795.30   |               | 84,724,436.03   | 84,724,436.03   |
| Capital Outlay  | 6000-6599 | 24,824.60      | 35,878.15       | 21,959.95       | 62,872.87       | 935,760.03     |               | 1,319,060.37    | 1,319,060.37    |
| Other Outgo   | 7000-7499 | 234,107.16     | 66,914.28       | 305,197.78      | (2,877,035.45)  | (875,749.69)   |               | (2,301,068.23)  | (2,301,068.23)  |
| Interfund Transfers Out                               | 7600-7629 | 0.00           | 1,993.38        | 0.00            | 1,169,105.16    | 880,748.39     |               | 2,875,207.00    | 2,875,207.00    |
| All Other Financing Uses                              | 7630-7699 | (296,599.40)   | (295,226.71)    | (296,578.69)    | (308,369.03)    | (192,728.51)   |               | (3,248,402.62)  | (3,248,402.62)  |
| TOTAL DISBURSEMENTS                                   |           | 52,236,968.50  | 51,842,262.87   | 52,301,566.00   | 52,395,567.05   | 21,108,364.02  | 13,607,412.00 | 571,164,720.27  | 571,164,720.27  |
| D. BALANCE SHEET ITEMS                                |           |                |                 |                 |                 |                |               |                 |                 |
| Assets and Deferred Outflows                          |           |                |                 |                 |                 |                |               |                 |                 |
| Cash Not In Treasury                                  | 9111-9199 | 181,258.55     | 20,185.49       | 93,381.81       | 16,582.06       | 330,595.84     |               | 857,752.54      |                 |
| Accounts Receivable                                   | 9200-9299 | 0.00           | 0.00            | 0.00            | 0.00            | 8,874,719.51   |               | 30,020,081.34   |                 |
| Due From Other Funds                                  | 9310      | 0.00           | 0.00            | 0.00            | 0.00            | 0.00           |               | 0.00            |                 |
| Stores  | 9320      | 139.30         | 515.62          | 328.94          | 5.81            | 101,475.97     |               | 105,036.57      |                 |
| Prepaid Expenditures                                  | 9330      | 0.00           | 0.00            | 0.00            | 0.00            | 0.00           |               | 0.00            |                 |
| Other Current Assets                                  | 9340      | 0.00           | 0.00            | 0.00            | 0.00            | 0.00           |               | 0.00            |                 |
| Deferred Outflows of Resources                        | 9490      | 0.00           | 0.00            | 0.00            | 0.00            | 0.00           |               | 0.00            |                 |
| SUBTOTAL  |           | 181,397.85     | 20,701.11       | 93,710.75       | 16,587.87       | 9,306,791.32   | 0.00          | 30,982,870.45   |                 |
| Liabilities and Deferred Inflows                      |           |                |                 |                 |                 |                |               |                 |                 |
| Accounts Payable                                      | 9500-9599 | 190,350.17     | 184,581.99      | 201,886.55      | 27,744.41       | 22,905.32      |               | 13,457,768.43   |                 |
| Due To Other Funds                                    | 9610      | 0.00           | 0.00            | 0.00            | 0.00            |                |               | 0.00            |                 |
| Current Loans   | 9640      | 0.00           | 0.00            | 0.00            | 0.00            |                |               | 0.00            |                 |
| Unearned Revenues                                     | 9650      | 0.00           | 0.00            | 0.00            | 0.00            |                |               | 4,685,238.69    |                 |
| Deferred Inflows of Resources                         | 9690      | 0.00           | 0.00            | 0.00            | 0.00            |                |               | 0.00            |                 |
| SUBTOTAL  |           | 190,350.17     | 184,581.99      | 201,886.55      | 27,744.41       | 22,905.32      | 0.00          | 18,143,007.12   |                 |
| Nonoperating  |           |                |                 |                 |                 |                |               |                 |                 |
| Suspense Clearing                                     | 9910      |                |                 |                 |                 |                |               | 0.00            |                 |
| TOTAL BALANCE SHEET ITEMS                             |           | (8,952.32)     | (163,880.88)    | (108,175.80)    | (11,156.54)     | 9,283,886.00   | 0.00          | 12,839,863.33   |                 |
| E. NET INCREASE/DECREASE (B - C + D)                  |           | (3,858,841.80) | (13,554,549.13) | (5,243,132.47)  | 6,049,274.61    | 13,204,754.42  | 0.00          | (30,919,783.71) | (43,759,647.04) |
| F. ENDING CASH (A + E)                                |           | (4,311,693.35) | (17,866,242.48) | (23,109,374.95) | (17,060,100.34) |                |               |                 |                 |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                |                 |                 |                 |                |               | (3,855,345.92)  |                 |

REVISED

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 budget adoption.

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

**1A. Calculating the District's ADA Variances**

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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                   | Budget Adoption<br>Budget<br>(Form 01CS, Item 1A) | First Interim<br>Projected Year Totals<br>(Form AI, Lines A4 and C4) | Percent Change | Status     |
|-------------------------------|---|--|----------------|------------|
| Current Year (2018-19)        |   |  |                |            |
| District Regular              | 38,578.00   | 38,577.85  |                |            |
| Charter School                | 0.00  | 0.00   |                |            |
| <b>Total ADA</b>              | <b>38,578.00</b>                                  | <b>38,577.85</b>   | <b>0.0%</b>    | <b>Met</b> |
| 1st Subsequent Year (2019-20) |   |  |                |            |
| District Regular              | 38,398.00   | 38,357.92  |                |            |
| Charter School                |   |  |                |            |
| <b>Total ADA</b>              | <b>38,398.00</b>                                  | <b>38,357.92</b>   | <b>-0.1%</b>   | <b>Met</b> |
| 2nd Subsequent Year (2020-21) |   |  |                |            |
| District Regular              | 38,308.00   | 38,129.84  |                |            |
| Charter School                |   |  |                |            |
| <b>Total ADA</b>              | <b>38,308.00</b>                                  | <b>38,129.84</b>   | <b>-0.5%</b>   | <b>Met</b> |

**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 budget adoption 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 budget adoption.

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

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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     |
|-------------------------------|---|----------------------------------|----------------|------------|
|                               | Budget Adoption<br>(Form 01CS, Item 3B) | First Interim<br>CBEDS/Projected |                |            |
| Current Year (2018-19)        |   |                                  |                |            |
| District Regular              | 40,610                                  | 40,617                           |                |            |
| Charter School                |   |                                  |                |            |
| <b>Total Enrollment</b>       | <b>40,610</b>                           | <b>40,617</b>                    | <b>0.0%</b>    | <b>Met</b> |
| 1st Subsequent Year (2019-20) |   |                                  |                |            |
| District Regular              | 40,610                                  | 40,373                           |                |            |
| Charter School                |   |                                  |                |            |
| <b>Total Enrollment</b>       | <b>40,610</b>                           | <b>40,373</b>                    | <b>-0.6%</b>   | <b>Met</b> |
| 2nd Subsequent Year (2020-21) |   |                                  |                |            |
| District Regular              | 40,610                                  | 40,131                           |                |            |
| Charter School                |   |                                  |                |            |
| <b>Total Enrollment</b>       | <b>40,610</b>                           | <b>40,131</b>                    | <b>-1.2%</b>   | <b>Met</b> |

### 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 budget adoption 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. Budget Adoption 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<br>Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Form 01CS, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|---|---|--|--|
| Third Prior Year (2015-16)  |   |  |  |
| District Regular  | 38,837  | 41,027   |  |
| Charter School  |   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>38,837</b>   | <b>41,027</b>                                      | <b>94.7%</b>                             |
| Second Prior Year (2016-17)   |   |  |  |
| District Regular  | 38,737  | 41,079   |  |
| Charter School  |   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>38,737</b>   | <b>41,079</b>                                      | <b>94.3%</b>                             |
| First Prior Year (2017-18)  |   |  |  |
| District Regular  | 38,578  | 40,855   |  |
| Charter School  | 0   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>38,578</b>   | <b>40,855</b>                                      | <b>94.4%</b>                             |
| Historical Average Ratio:   |   |  | 94.5%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |   |  | <b>95.0%</b>                             |

**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<br>(Form AI, Lines A4 and C4) | Enrollment<br>CBEDS/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|---|---|----------------------------|------------|
| Current Year (2018-19)        |   |   |                            |            |
| District Regular              | 38,358  | 40,617  |                            |            |
| Charter School                | 0   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>38,358</b>                                   | <b>40,617</b>   | <b>94.4%</b>               | <b>Met</b> |
| 1st Subsequent Year (2019-20) |   |   |                            |            |
| District Regular              | 38,130  | 40,373  |                            |            |
| Charter School                |   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>38,130</b>                                   | <b>40,373</b>   | <b>94.4%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2020-21) |   |   |                            |            |
| District Regular              | 37,903  | 40,131  |                            |            |
| Charter School                |   |   |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>37,903</b>                                   | <b>40,131</b>   | <b>94.4%</b>               | <b>Met</b> |

**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 budget adoption.

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

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

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

| LCFF Revenue                             |                      |                       |                |        |
|--|----------------------|-----------------------|----------------|--------|
| (Fund 01, Objects 8011, 8012, 8020-8089) |                      |                       |                |        |
| Budget Adoption                          |                      | First Interim         |                |        |
| Fiscal Year                              | (Form 01CS, Item 4B) | Projected Year Totals | Percent Change | Status |
| Current Year (2018-19)                   | 409,484,410.00       | 410,291,978.00        | 0.2%           | Met    |
| 1st Subsequent Year (2019-20)            | 415,785,559.00       | 419,361,681.00        | 0.9%           | Met    |
| 2nd Subsequent Year (2020-21)            | 425,512,638.00       | 428,252,507.00        | 0.6%           | Met    |

##### 4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

## 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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)     | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2015-16)  | 265,639,953.31  | 292,595,339.11                                     | 90.8%  |
| Second Prior Year (2016-17) | 285,047,901.25  | 314,545,462.26                                     | 90.6%  |
| First Prior Year (2017-18)  | 294,168,749.06  | 331,295,974.24                                     | 88.8%  |
|                             | Historical Average Ratio:                                 |  | 90.1%  |

|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4)  | 2.0%                      | 2.0%                             | 2.0%                             |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the<br>greater of 3% or the district's reserve<br>standard percentage): | 87.1% to 93.1%            | 87.1% to 93.1%                   | 87.1% to 93.1%                   |

### 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<br>(Resources 0000-1999)                      |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
|                               | Salaries and Benefits<br>(Form 011, Objects 1000-3999)<br>(Form MYPI, Lines B1-B3) | Total Expenditures<br>(Form 011, Objects 1000-7499)<br>(Form MYPI, Lines B1-B8, B10) |  |        |
| Current Year (2018-19)        | 317,193,618.68   | 349,515,990.31   | 90.8%  | Met    |
| 1st Subsequent Year (2019-20) | 324,285,286.61   | 356,984,786.15   | 90.8%  | Met    |
| 2nd Subsequent Year (2020-21) | 331,786,401.46   | 364,972,033.00   | 90.9%  | 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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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   | Budget Adoption<br>Budget<br>(Form 01CS, Item 6B) | First Interim<br>Projected Year Totals<br>(Fund 01) (Form MYPI) | Percent Change | Change Is Outside<br>Explanation Range |
|--|---|---|----------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b> |   |   |                |  |
| Current Year (2018-19)   | 53,970,361.00                                     | 55,799,950.20   | 3.4%           | No                                     |
| 1st Subsequent Year (2019-20)  | 53,013,204.00                                     | 54,842,793.20   | 3.5%           | No                                     |
| 2nd Subsequent Year (2020-21)  | 53,013,204.00                                     | 54,842,793.20   | 3.5%           | No                                     |

**Explanation:**  
(required if Yes)

|  |               |               |       |    |
|--|---------------|---------------|-------|----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b> |               |               |       |    |
| Current Year (2018-19)   | 67,215,792.00 | 66,772,078.92 | -0.7% | No |
| 1st Subsequent Year (2019-20)  | 56,485,403.21 | 56,231,845.18 | -0.4% | No |
| 2nd Subsequent Year (2020-21)  | 57,993,563.47 | 59,163,810.18 | 2.0%  | No |

**Explanation:**  
(required if Yes)

|  |              |              |       |     |
|--|--------------|--------------|-------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b> |              |              |       |     |
| Current Year (2018-19)   | 6,694,121.00 | 6,995,107.09 | 4.5%  | No  |
| 1st Subsequent Year (2019-20)  | 6,694,121.00 | 6,314,995.09 | -5.7% | Yes |
| 2nd Subsequent Year (2020-21)  | 6,694,121.00 | 6,314,995.09 | -5.7% | Yes |

**Explanation:**  
(required if Yes)

2019-20 and 2020-21 Interest income removed as cash is exhausted

|   |               |               |       |     |
|---|---------------|---------------|-------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b> |               |               |       |     |
| Current Year (2018-19)  | 22,899,369.61 | 26,574,151.70 | 16.0% | Yes |
| 1st Subsequent Year (2019-20)   | 21,612,879.61 | 30,249,122.61 | 40.0% | Yes |
| 2nd Subsequent Year (2020-21)   | 22,225,879.61 | 30,249,122.61 | 36.1% | Yes |

**Explanation:**  
(required if Yes)

The Adopted budget for 2018-19 included projections for federal, state and local programs and did not include many programs that cannot be estimated. As program funding is approved by the Board, those budgets will be included in the budget, thereby increasing both revenues and expenditures. 2019-20 and 2020-21 include mandatory contribution to routine repair and maintenance.

|  |               |               |       |     |
|--|---------------|---------------|-------|-----|
| <b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b> |               |               |       |     |
| Current Year (2018-19)   | 82,011,584.60 | 75,122,958.03 | -8.4% | Yes |
| 1st Subsequent Year (2019-20)  | 81,984,427.60 | 84,724,436.03 | 3.3%  | No  |
| 2nd Subsequent Year (2020-21)  | 82,614,427.60 | 94,406,532.03 | 14.3% | Yes |

**Explanation:**  
(required if Yes)

2018-19 funds reallocated as program plans solidify. 2019-20 and 2020-21 increasing support for students with disabilities

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Budget Adoption<br>Budget | First Interim<br>Projected Year Totals | Percent Change | Status  |
|---|---------------------------|--|----------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>                     |                           |  |                |         |
| Current Year (2018-19)  | 127,880,274.00            | 129,567,136.21                         | 1.3%           | Met     |
| 1st Subsequent Year (2019-20)   | 116,192,728.21            | 117,389,633.47                         | 1.0%           | Met     |
| 2nd Subsequent Year (2020-21)   | 117,700,888.47            | 120,321,598.47                         | 2.2%           | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b> |                           |  |                |         |
| Current Year (2018-19)  | 104,910,954.21            | 101,697,109.73                         | -3.1%          | Met     |
| 1st Subsequent Year (2019-20)   | 103,597,307.21            | 114,973,558.64                         | 11.0%          | Not Met |
| 2nd Subsequent Year (2020-21)   | 104,840,307.21            | 124,655,654.64                         | 18.9%          | Not Met |

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption 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)

The Adopted budget for 2018-19 included projections for federal, state and local programs and did not include many programs that cannot be estimated. As program funding is approved by the Board, those budgets will be included in the budget, thereby increasing both revenues and expenditures. 2019-20 and 2020-21 include mandatory contribution to routine repair and maintenance.

**Explanation:**

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

2018-19 funds reallocated as program plans solidify. 2019-20 and 2020-21 increasing support for students with disabilities



## 7. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since budget adoption 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:** The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- Two percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. If EC 17070.75(e)(1) and (e)(2) apply, input 3%. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

|   | Required Minimum Contribution | First Interim Contribution<br>Projected Year Totals<br>(Fund 01, Resource 8150,<br>Objects 8900-8999) | Status |
|---|-------------------------------|---|--------|
| 1. OMMA/RMA Contribution  | 11,284,780.06                 | 12,283,044.00   | Met    |
| 2. Budget Adoption Contribution (information only)<br>(Form 01CS, Criterion 7, Lines 2c/3e) |                               | 12,207,044.00   |        |

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9)   | 5.6%                      | -0.8%                            | -9.3%                            |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(one-third of available reserve percentage):</b> | <b>1.9%</b>               | <b>-0.3%</b>                     | <b>-3.1%</b>                     |

**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  |   | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|-------------------------------|--|---|---|---------|
|                               | Net Change in<br>Unrestricted Fund Balance<br>(Form 011, Section E)<br>(Form MYPI, Line C) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 011, Objects 1000-7999)<br>(Form MYPI, Line B11) |   |         |
| Current Year (2018-19)        | (22,114,106.69)  | 352,391,197.31  | 6.3%  | Not Met |
| 1st Subsequent Year (2019-20) | (42,017,873.77)  | 359,859,993.15  | 11.7%   | Not Met |
| 2nd Subsequent Year (2020-21) | (50,470,043.08)  | 367,847,240.00  | 13.7%   | 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)

Our Board and Superintendent are working with the Sacramento County Office of Education, Fiscal Advisor, community partners and labor partners to eliminate the structural deficit while focusing greater attention on the use of metrics that result in increased student achievement.

## 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.

| Ending Fund Balance<br>General Fund<br>Projected Year Totals |   |         |
|--|---|---------|
| Fiscal Year  | (Form 011, Line F2 ) (Form MYPI, Line D2) | Status  |
| Current Year (2018-19)                                       | 39,904,301.12                             | Met     |
| 1st Subsequent Year (2019-20)                                | (3,855,345.92)                            | Not Met |
| 2nd Subsequent Year (2020-21)                                | (54,325,389.00)                           | Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

**Explanation:**  
(required if NOT met)

Our Board and Superintendent are working with the Sacramento County Office of Education, Fiscal Advisor, community partners and labor partners to eliminate the structural deficit while focusing greater attention on the use of metrics that result in increased student achievement.

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.

| Ending Cash Balance<br>General Fund |                                  |        |
|-------------------------------------|----------------------------------|--------|
| Fiscal Year                         | (Form CASH, Line F, June Column) | Status |
| Current Year (2018-19)              | 27,064,437.79                    | Met    |

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

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

**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 \$67,000 (greater of) | 0            | to  | 300     |
| 4% or \$67,000 (greater of) | 301          | to  | 1,000   |
| 3%                          | 1,001        | to  | 30,000  |
| 2%                          | 30,001       | to  | 400,000 |
| 1%                          | 400,001      | and | over    |

<sup>1</sup> 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.

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

<sup>3</sup> 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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.<br>Subsequent Years, Form MYPI, Line F2, if available.) | 38,358                    | 38,130                           | 37,903                           |
| <b>District's Reserve Standard Percentage Level:</b>  | <b>2%</b>                 | <b>2%</b>                        | <b>2%</b>                        |

**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):

No

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

| Current Year<br>Projected Year Totals<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|----------------------------------|----------------------------------|
| 0.00   | 0.00                             | 0.00                             |

**10B. Calculating the District's Reserve Standard**

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

|   | Current Year<br>Projected Year Totals<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---|--|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Form 011, objects 1000-7999) (Form MYPI, Line B11)     | 561,117,595.37                                     | 571,164,720.27                   | 589,690,045.85                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00   | 0.00                             | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 561,117,595.37                                     | 571,164,720.27                   | 589,690,045.85                   |
| 4. Reserve Standard Percentage Level  | 2%   | 2%                               | 2%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 11,222,351.91                                      | 11,423,294.41                    | 11,793,800.92                    |
| 6. Reserve Standard - by Amount<br>(\$67,000 for districts with less than 1,001 ADA, else 0)        | 0.00   | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>11,222,351.91</b>                               | <b>11,423,294.41</b>             | <b>11,793,800.92</b>             |

**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   | Current Year<br>Projected Year Totals<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---|--|----------------------------------|----------------------------------|
| (Unrestricted resources 0000-1999 except Line 4)  |  |                                  |                                  |
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYPI, Line E1a)  | 0.00   |                                  |                                  |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYPI, Line E1b)  | 31,617,527.85                                      | 11,423,295.00                    | 11,793,801.00                    |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYPI, Line E1c)  | 0.00   | (15,823,640.92)                  | (66,664,190.00)                  |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYPI, Line E1d) | 0.00   | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYPI, Line E2a)  | 0.00   |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYPI, Line E2b)  | 0.00   |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYPI, Line E2c)  | 0.00   |                                  |                                  |
| 8. District's Available Reserve Amount<br>(Lines C1 thru C7)  | 31,617,527.85                                      | (4,400,345.92)                   | (54,870,389.00)                  |
| 9. District's Available Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 5.63%  | -0.77%                           | -9.30%                           |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>   | <b>11,222,351.91</b>                               | <b>11,423,294.41</b>             | <b>11,793,800.92</b>             |
| Status:   | Met  | Not Met                          | Not Met                          |

**10D. Comparison of District Reserve Amount to the Standard**

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

Our Board and Superintendent are working with the Sacramento County Office of Education, Fiscal Advisor, community partners and labor partners to eliminate the structural deficit while focusing greater attention on the use of metrics that result in increased student achievement.

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## SUPPLEMENTAL INFORMATION

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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 budget adoption that may impact the budget?

Yes

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

Financial Statement/Auditor Report Year End June 30, 2018. Audit finding resulting in a reduction in LCFF revenue of \$74,402.

### 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 budget adoption by more than five percent?

No

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

### S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

| Description / Fiscal Year   | Budget Adoption<br>(Form 01CS, Item S5A) | First Interim<br>Projected Year Totals | Percent<br>Change | Amount of Change | Status  |
|---|--|--|-------------------|------------------|---------|
| <b>1a. Contributions, Unrestricted General Fund<br/>(Fund 01, Resources 0000-1999, Object 8980)</b> |  |  |                   |                  |         |
| Current Year (2018-19)  | (89,134,727.33)                          | (89,459,927.33)                        | 0.4%              | 325,200.00       | Met     |
| 1st Subsequent Year (2019-20)   | (94,911,743.82)                          |  | -100.0%           | (94,911,743.82)  | Not Met |
| 2nd Subsequent Year (2020-21)   | (102,445,887.38)                         |  | -100.0%           | (102,445,887.38) | Not Met |
| <b>1b. Transfers In, General Fund *</b>   |  |  |                   |                  |         |
| Current Year (2018-19)  | 1,903,369.00                             | 1,866,800.00                           | -1.9%             | (36,569.00)      | Met     |
| 1st Subsequent Year (2019-20)   | 1,952,285.58                             | 1,914,776.76                           | -1.9%             | (37,508.82)      | Met     |
| 2nd Subsequent Year (2020-21)   | 2,004,411.61                             | 1,965,901.30                           | -1.9%             | (38,510.31)      | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |  |  |                   |                  |         |
| Current Year (2018-19)  | 2,875,207.00                             | 2,875,207.00                           | 0.0%              | 0.00             | Met     |
| 1st Subsequent Year (2019-20)   | 612,178.00                               | 2,875,207.00                           | 369.7%            | 2,263,029.00     | Not Met |
| 2nd Subsequent Year (2020-21)   | 612,178.00                               | 2,875,207.00                           | 369.7%            | 2,263,029.00     | Not Met |

#### 1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Increasing support to Special Education to cover increasing costs. Increase contribution to routine repair and maintenance to meet minimum 3% requirement by 2019-2020.

- 1b. MET - Projected transfers in have not changed since budget adoption 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 budget adoption 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)

Continuing support for Child Development and New Technology High School.

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

**Project Information:**  
(required if YES)

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? Yes
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, 2018 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                      |
| Capital Leases                | 2                    | Fund 01                              | Object 7439                 | 34,463                               |
| Certificates of Participation |                      |                                      |                             |                                      |
| General Obligation Bonds      | 29                   | Fund 51                              | Object 7439                 | 487,612,966                          |
| Supp Early Retirement Program |                      |                                      |                             |                                      |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          |                      | Funds 01,09,11,12,13,31,67           | Objects 1000-3999           | 4,216,117                            |

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

|                       |    |                         |                   |                      |
|-----------------------|----|-------------------------|-------------------|----------------------|
| Lease Revenue Bonds   | 22 | Fund 21/Fund 01         | Object 7439       | 65,565,000           |
| Net Pension Liability |    | Funds 01,09,11,12,13,21 | Objects 3101,3202 | 468,143,000          |
|                       |    |                         |                   |                      |
|                       |    |                         |                   |                      |
|                       |    |                         |                   |                      |
|                       |    |                         |                   |                      |
|                       |    |                         |                   |                      |
|                       |    |                         |                   |                      |
| <b>TOTAL:</b>         |    |                         |                   | <b>1,025,571,546</b> |

| Type of Commitment (continued) | Prior Year<br>(2017-18)<br>Annual Payment<br>(P & I) | Current Year<br>(2018-19)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2019-20)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2020-21)<br>Annual Payment<br>(P & I) |
|--------------------------------|--|--|---|---|
|                                |  |  |   |   |
| Capital Leases                 | 67,300   | 32,405   | 2,867   |   |
| Certificates of Participation  |  |  |   |   |
| General Obligation Bonds       | 47,598,088   | 54,491,376   | 49,933,401  | 44,747,326  |
| Supp Early Retirement Program  |  |  |   |   |
| State School Building Loans    |  |  |   |   |
| Compensated Absences           |  |  |   |   |

Other Long-term Commitments (continued):

|  |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|
| Lease Revenue Bonds  | 5,466,824         | 5,462,444         | 5,467,014         | 5,465,334         |
| Net Pension Liability  |                   |                   |                   |                   |
|  |                   |                   |                   |                   |
|  |                   |                   |                   |                   |
|  |                   |                   |                   |                   |
|  |                   |                   |                   |                   |
|  |                   |                   |                   |                   |
| <b>Total Annual Payments:</b>  | <b>53,132,212</b> | <b>59,986,225</b> | <b>55,403,282</b> | <b>50,212,660</b> |
| <b>Has total annual payment increased over prior year (2017-18)?</b> |                   | <b>Yes</b>        | <b>Yes</b>        | <b>No</b>         |

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The payment for the lease revenue bonds will be paid out of the Capital Project for Blended Components and Developer Fee funds beginning in 2018-19. The Bond Interest and Redemption fund will cover the other increases due to the sale of Measure Q and R Bonds.

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

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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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

| Budget Adoption<br>(Form 01CS, Item S7A) | First Interim  |
|--|----------------|
| 647,189,172.00                           | 780,518,410.00 |
| 54,757,952.00                            | 54,757,952.00  |
| 592,431,220.00                           | 725,760,458.00 |

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

| Actuarial    | Actuarial    |
|--------------|--------------|
| Jul 01, 2015 | Jun 30, 2016 |

- e. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

| Budget Adoption<br>(Form 01CS, Item S7A) | First Interim |
|--|---------------|
| 56,770,807.00                            | 41,766,451.00 |
| 56,770,807.00                            | 41,766,451.00 |
| 56,770,807.00                            | 41,766,451.00 |

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

|               |               |
|---------------|---------------|
| 28,829,785.00 | 25,091,452.59 |
| 28,971,064.00 | 25,091,452.59 |
| 28,971,064.00 | 25,091,452.59 |

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

|               |               |
|---------------|---------------|
| 16,500,000.00 | 16,500,000.00 |
| 16,500,000.00 | 16,500,000.00 |
| 16,500,000.00 | 16,500,000.00 |

- d. Number of retirees receiving OPEB benefits  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

|       |       |
|-------|-------|
| 3,114 | 3,114 |
| 3,114 | 3,114 |
| 3,114 | 3,114 |

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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

|   | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| a. Accrued liability for self-insurance programs  | 15,305,317.00                            | 15,305,317.00 |
| b. Unfunded liability for self-insurance programs | 15,305,317.00                            | 15,305,317.00 |

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)  
  
b. Amount contributed (funded) for self-insurance programs  
Current Year (2018-19)  
1st Subsequent Year (2019-20)  
2nd Subsequent Year (2020-21)

|  | Budget Adoption<br>(Form 01CS, Item S7B) | First Interim |
|--|--|---------------|
| a. Required contribution (funding) for self-insurance programs |  |               |
| Current Year (2018-19)   | 15,305,317.00                            | 15,305,317.00 |
| 1st Subsequent Year (2019-20)                                  | 15,305,317.00                            | 15,305,317.00 |
| 2nd Subsequent Year (2020-21)                                  | 15,305,317.00                            | 15,305,317.00 |
| b. Amount contributed (funded) for self-insurance programs     |  |               |
| Current Year (2018-19)   | 15,305,317.00                            | 15,305,317.00 |
| 1st Subsequent Year (2019-20)                                  | 15,305,317.00                            | 15,305,317.00 |
| 2nd Subsequent Year (2020-21)                                  | 15,305,317.00                            | 15,305,317.00 |

4. Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

Yes

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)<br>(2017-18) | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 2,244.0                               | 2,271.0                   | 2,271.0                          | 2,271.0                          |

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

|  |
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Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

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|--|--|--|
|  |  |  |
|--|--|--|

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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

- 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

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**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption 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:

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**Certificated (Non-management) Step and Column Adjustments**

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

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

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

- 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?

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**Certificated (Non-management) - Other**

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

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## 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 budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

### Classified (Non-management) Salary and Benefit Negotiations

|  | Prior Year (2nd Interim)<br>(2017-18) | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management)<br>FTE positions | 1,196.2                               | 1,238.0                   | 1,238.0                          | 1,238.0                          |

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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?

No

If Yes, complete questions 6 and 7.

### Negotiations Settled Since Budget Adoption

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  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

**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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption 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:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

|  |
|--|
|  |
|--|

**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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

**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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

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)<br>(2017-18) | Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 269.8                                 | 268.0                     | 268.0                            | 268.0                            |

1a. Have any salary and benefit negotiations been settled since budget adoption?

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 Budget Adoption**

2. Salary settlement:

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")

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |

**Management/Supervisor/Confidential  
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<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

| Current Year<br>(2018-19) | 1st Subsequent Year<br>(2019-20) | 2nd Subsequent Year<br>(2020-21) |
|---------------------------|----------------------------------|----------------------------------|
|                           |                                  |                                  |
|                           |                                  |                                  |
|                           |                                  |                                  |

## 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.

- 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.

- 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.

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

**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?

Yes

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

Yes

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

Yes

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

No

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

Yes

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

**Comments:**  
(optional)

A9. Chief Business Officer, Dr. John Quinto, joined the District on August 27, 2018, replacing Gerardo Castillo.

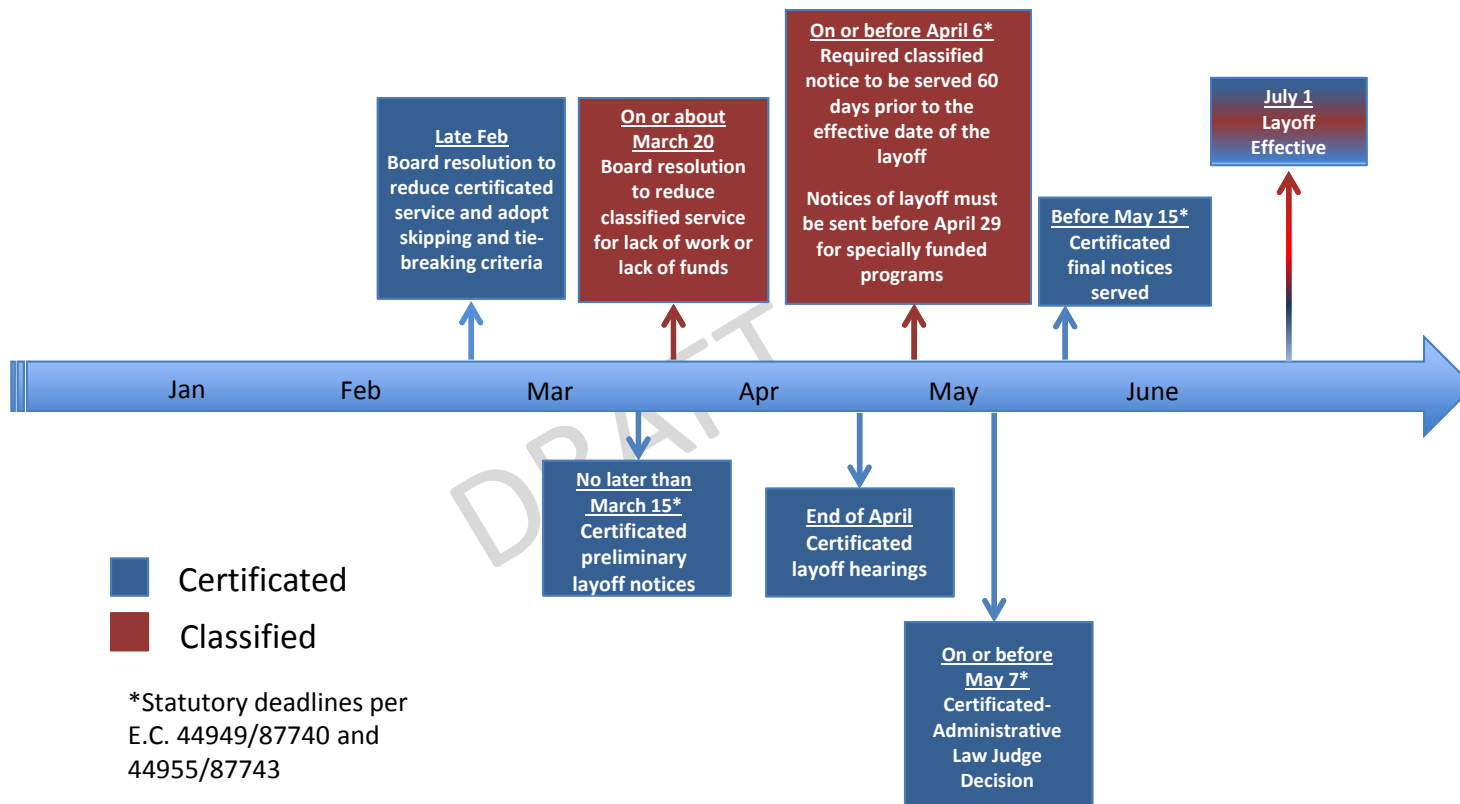
## End of School District First Interim Criteria and Standards Review



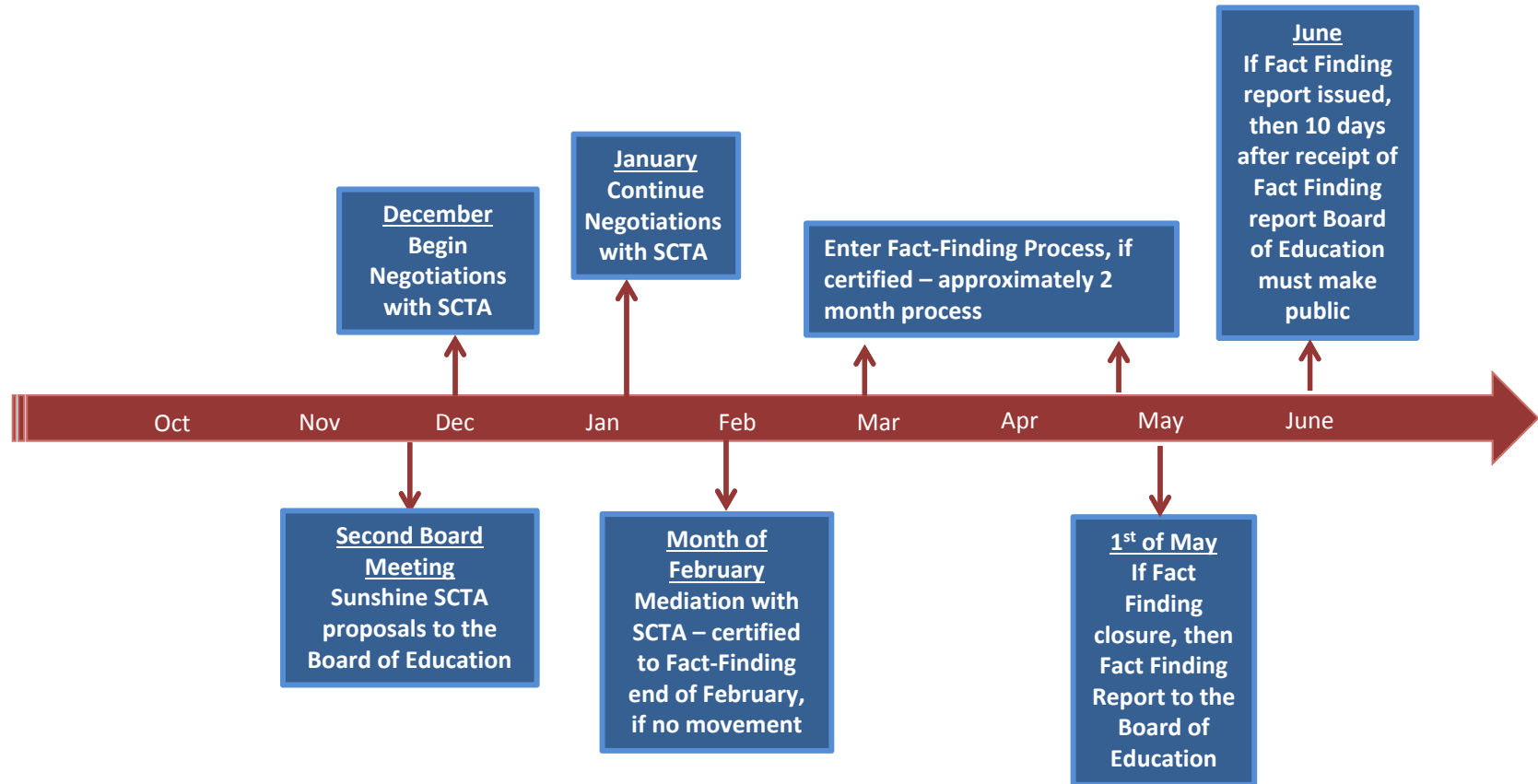
# Timelines

*December 6, 2018*

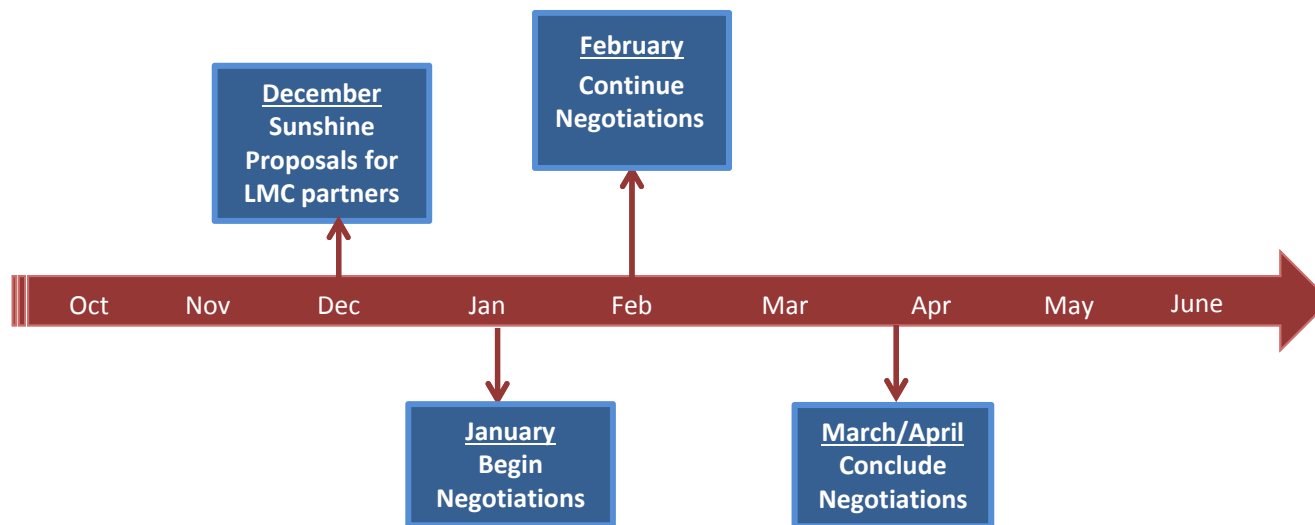
# Certificated & Classified Layoff Timeline



# Accelerated SCTA Negotiations Timeline

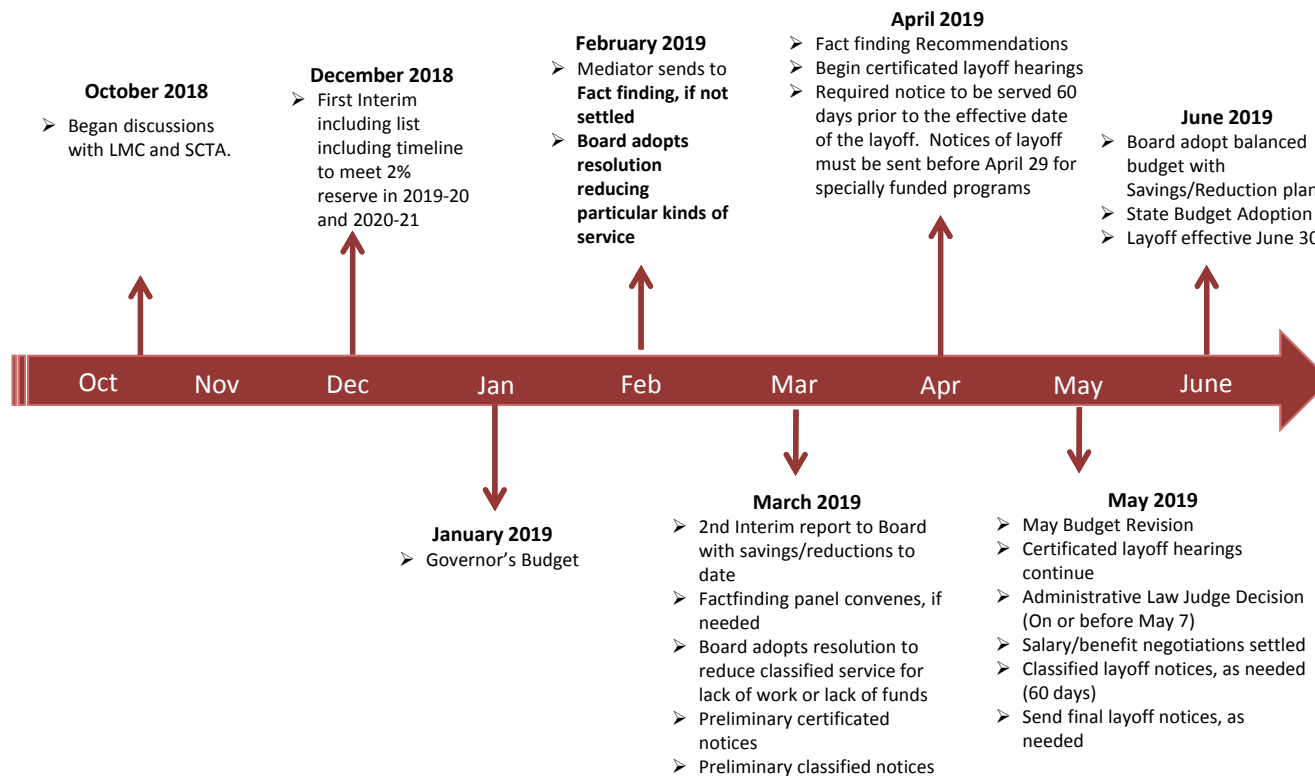


# Negotiations Timeline for LMC



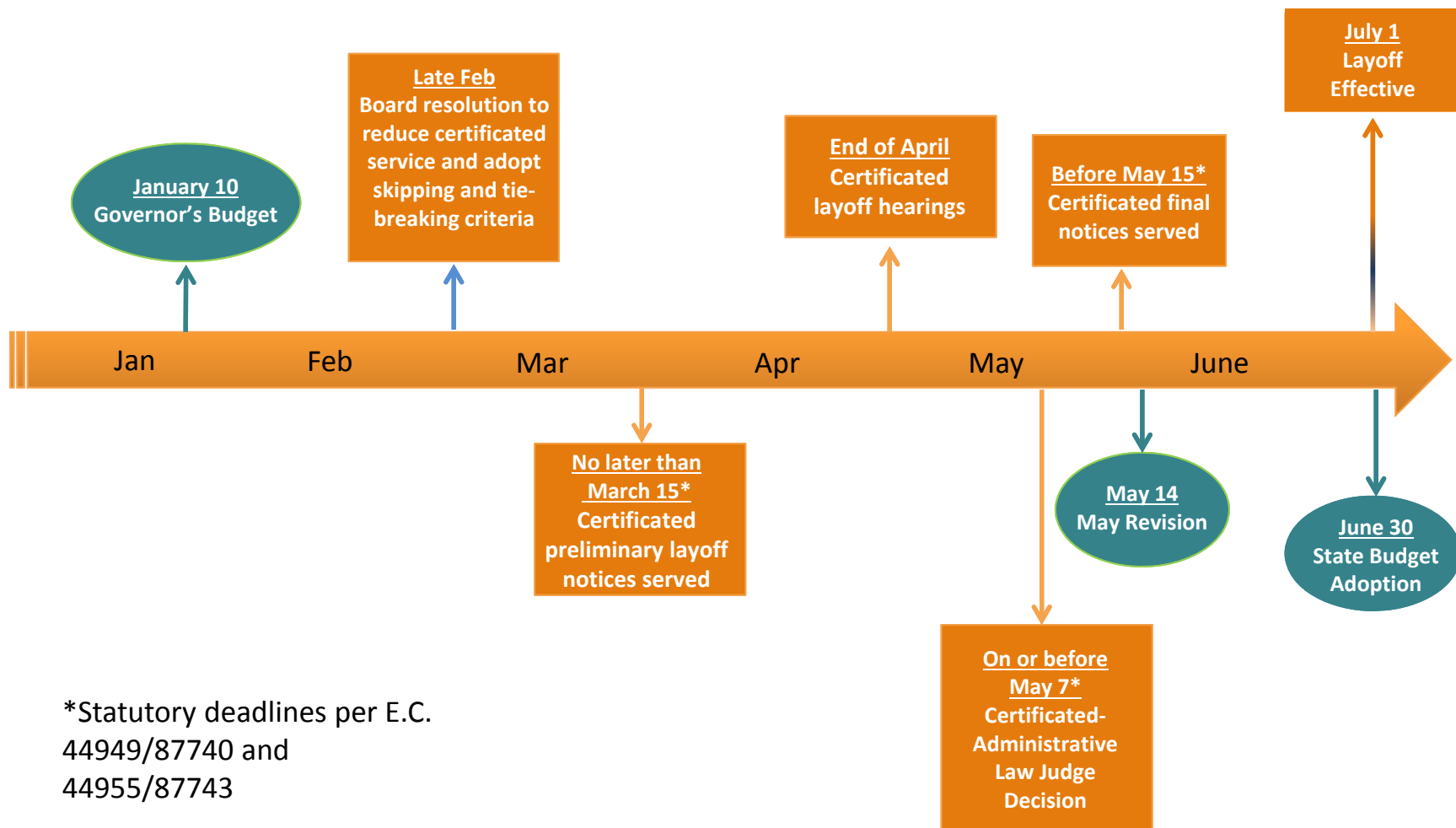
# Savings and Reduction Plan Timeline

## Negotiations, Take backs, Furloughs, Cuts

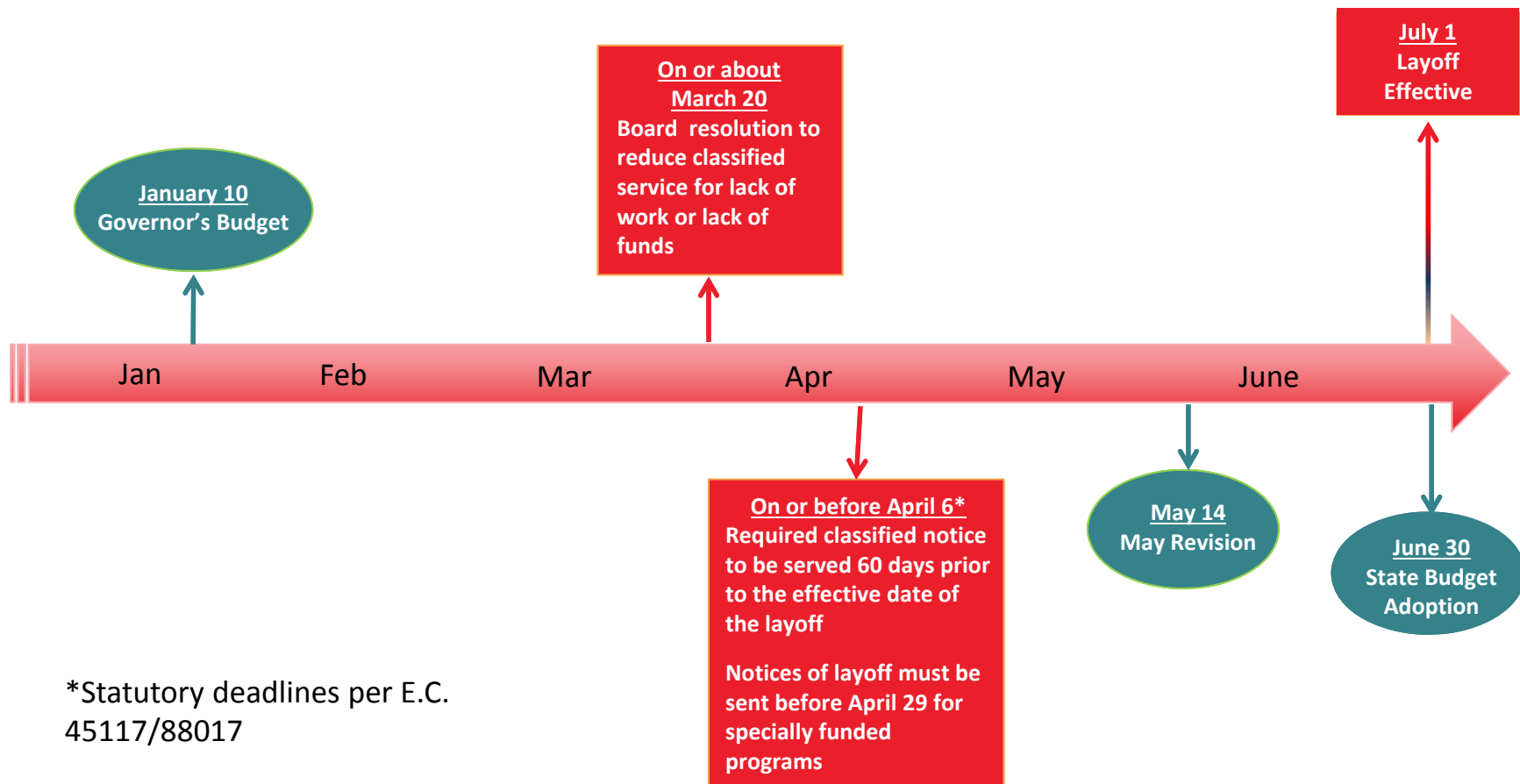




# Certificated Layoff Timeline



# Classified Layoff Timeline



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
GENERAL FUND

| Period Ending: October 31, 2018                | Adopted<br>Budget<br>07/2018 | Proposed<br>Budget<br>Revisions | Revised<br>Budget<br>10/2018 |
|--|------------------------------|---------------------------------|------------------------------|
| <b>REVENUES</b>                                |                              |                                 |                              |
| LCFF SOURCES                                   | 398,504,903                  | 582,306                         | 399,087,209                  |
| FEDERAL REVENUE                                | 53,970,361                   | 1,829,589                       | 55,799,950                   |
| OTHER STATE REVENUES                           | 67,215,792                   | -443,713                        | 66,772,079                   |
| OTHER LOCAL REVENUES                           | 6,694,121                    | 300,986                         | 6,995,107                    |
| <b>TOTAL REVENUES</b>                          | <b>526,385,177</b>           | <b>2,269,168</b>                | <b>528,654,345</b>           |
| <b>EXPENDITURES</b>                            |                              |                                 |                              |
| CERTIFICATED SALARIES                          | 210,175,812                  | 3,517,403                       | 213,693,215                  |
| CLASSIFIED SALARIES                            | 66,138,347                   | -1,512,343                      | 64,626,004                   |
| EMPLOYEE BENEFITS                              | 172,109,818                  | -5,162,007                      | 166,947,810                  |
| BOOKS AND SUPPLIES                             | 22,899,370                   | 3,674,782                       | 26,574,152                   |
| SERVICES/OTHER OPERATING EXP                   | 82,011,585                   | -6,888,627                      | 75,122,958                   |
| CAPITAL OUTLAY                                 | 5,328,453                    | 8,250,864                       | 13,579,317                   |
| INDIRECT SUPPORT                               | -2,304,634                   | 3,566                           | -2,301,068                   |
| OTHER OUTGO                                    | 5,005,046                    | -5,005,046                      | 0                            |
| <b>TOTAL EXPENDITURES</b>                      | <b>561,363,796</b>           | <b>-3,121,408</b>               | <b>558,242,388</b>           |
| <b>OTHER FINANCING SOURCES/USES</b>            |                              |                                 |                              |
| INTERFUND TRANSFERS IN                         | 1,903,369                    | -36,569                         | 1,866,800                    |
| INTERFUND TRANSFERS OUT                        | -2,875,207                   | 0                               | -2,875,207                   |
| OTHER SOURCES                                  | 0                            | 0                               | 0                            |
| OTHER USES                                     | 0                            | 0                               | 0                            |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>      | <b>-971,838</b>              | <b>-36,569</b>                  | <b>-1,008,407</b>            |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> | <b>-35,950,457</b>           | <b>5,354,007</b>                | <b>-30,596,450</b>           |
| <b>Beginning Fund Balance, July 1</b>          | <b>61,876,635</b>            | <b>8,624,117</b>                | <b>70,500,751</b>            |
| Audit Adjustments                              | 0                            | 0                               | 0                            |
| <b>Ending Fund Balance, June 30</b>            | <b>25,926,177</b>            | <b>13,978,124</b>               | <b>39,904,301</b>            |
| Reserved Fund Balance                          | 545,000                      | 0                               | 545,000                      |
| Designated Fund Balance                        | 0                            | 0                               | 0                            |
| Economic Uncertainties                         | 20,013,133                   | -8,731,594                      | 11,281,539                   |
| Reserves for 2018-19 Budget                    | 5,368,044                    | 22,709,718                      | 28,077,762                   |
| Unappropriated Fund Balance                    | 0                            | 0                               | 0                            |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
CHARTER SCHOOL FUND

| Period Ending: October 31, 2018                | Adopted<br>Budget<br>07/2018 | Proposed<br>Budget<br>Revisions | Revised<br>Budget<br>10/2018 |
|--|------------------------------|---------------------------------|------------------------------|
| <b>REVENUES</b>                                |                              |                                 |                              |
| LCFF SOURCES                                   | 18,116,054                   | -416,992                        | 17,699,062                   |
| FEDERAL REVENUE                                | 277,410                      | 3,261                           | 280,671                      |
| OTHER STATE REVENUES                           | 806,973                      | 1,205,423                       | 2,012,396                    |
| OTHER LOCAL REVENUES                           | 0                            | 76,970                          | 76,970                       |
| <b>TOTAL REVENUES</b>                          | <b>19,200,437</b>            | <b>868,662</b>                  | <b>20,069,099</b>            |
| <b>EXPENDITURES</b>                            |                              |                                 |                              |
| CERTIFICATED SALARIES                          | 7,174,276                    | 286,841                         | 7,461,117                    |
| CLASSIFIED SALARIES                            | 1,074,328                    | 40,992                          | 1,115,320                    |
| EMPLOYEE BENEFITS                              | 6,104,716                    | -56,462                         | 6,048,254                    |
| BOOKS AND SUPPLIES                             | 531,198                      | 2,181,647                       | 2,712,845                    |
| SERVICES/OTHER OPERATING EXP                   | 1,875,103                    | 28,976                          | 1,904,079                    |
| CAPITAL OUTLAY                                 | 0                            | 1,211,767                       | 1,211,767                    |
| INDIRECT SUPPORT                               | 0                            | 0                               | 0                            |
| OTHER OUTGO                                    | 0                            | 0                               | 0                            |
| <b>TOTAL EXPENDITURES</b>                      | <b>16,759,621</b>            | <b>3,693,761</b>                | <b>20,453,382</b>            |
| <b>OTHER FINANCING SOURCES/USES</b>            |                              |                                 |                              |
| INTERFUND TRANSFERS IN                         | 300,000                      | 0                               | 300,000                      |
| INTERFUND TRANSFERS OUT                        | -1,903,369                   | 36,569                          | -1,866,800                   |
| OTHER SOURCES                                  | 0                            | 0                               | 0                            |
| OTHER USES                                     | 0                            | 0                               | 0                            |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>      | <b>-1,603,369</b>            | <b>36,569</b>                   | <b>-1,566,800</b>            |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> | <b>837,447</b>               | <b>-2,788,530</b>               | <b>-1,951,083</b>            |
| Beginning Fund Balance, July 1                 | 0                            | 3,364,988                       | 3,364,988                    |
| Audit Adjustments                              | 0                            | 0                               | 0                            |
| Ending Fund Balance, June 30                   | 837,447                      | 576,458                         | 1,413,904                    |
| Reserved Fund Balance                          | 0                            | 0                               | 0                            |
| Designated Fund Balance                        | 0                            | 0                               | 0                            |
| Economic Uncertainties                         | 0                            | 0                               | 0                            |
| Assigned                                       | 837,447                      | 576,457                         | 1,413,904                    |
| Unappropriated Fund Balance                    | 0                            | 0                               | 0                            |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
ADULT EDUCATION FUND

| Period Ending: October 31, 2018                | Adopted<br>Budget<br>07/2018 | Proposed<br>Budget<br>Revisions | Revised<br>Budget<br>10/2018 |
|--|------------------------------|---------------------------------|------------------------------|
| <b>REVENUES</b>                                |                              |                                 |                              |
| LCFF SOURCES                                   | 0                            | 0                               | 0                            |
| FEDERAL REVENUE                                | 673,114                      | -5,946                          | 667,168                      |
| OTHER STATE REVENUES                           | 1,792,827                    | 27,126                          | 1,819,953                    |
| OTHER LOCAL REVENUES                           | 4,353,279                    | 1,000                           | 4,354,279                    |
| <b>TOTAL REVENUES</b>                          | <b>6,819,220</b>             | <b>22,180</b>                   | <b>6,841,400</b>             |
| <b>EXPENDITURES</b>                            |                              |                                 |                              |
| CERTIFICATED SALARIES                          | 2,201,272                    | -117,308                        | 2,083,964                    |
| CLASSIFIED SALARIES                            | 1,590,172                    | 45,358                          | 1,635,530                    |
| EMPLOYEE BENEFITS                              | 2,499,992                    | -127,431                        | 2,372,561                    |
| BOOKS AND SUPPLIES                             | 68,481                       | 73,703                          | 142,184                      |
| SERVICES/OTHER OPERATING EXP                   | 625,106                      | 151,732                         | 776,838                      |
| CAPITAL OUTLAY                                 | 0                            | 0                               | 0                            |
| INDIRECT SUPPORT                               | 64,197                       | -3,875                          | 60,322                       |
| OTHER OUTGO                                    | 0                            | 0                               | 0                            |
| <b>TOTAL EXPENDITURES</b>                      | <b>7,049,220</b>             | <b>22,179</b>                   | <b>7,071,399</b>             |
| <b>OTHER FINANCING SOURCES/USES</b>            |                              |                                 |                              |
| INTERFUND TRANSFERS IN                         | 230,000                      | 0                               | 230,000                      |
| INTERFUND TRANSFERS OUT                        | 0                            | 0                               | 0                            |
| OTHER SOURCES                                  | 0                            | 0                               | 0                            |
| OTHER USES                                     | 0                            | 0                               | 0                            |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>      | <b>230,000</b>               | <b>0</b>                        | <b>230,000</b>               |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| <b>Beginning Fund Balance, July 1</b>          | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| <b>Audit Adjustments</b>                       | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| <b>Ending Fund Balance, June 30</b>            | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| Reserved Fund Balance                          | 0                            | 0                               | 0                            |
| Designated Fund Balance                        | 0                            | 0                               | 0                            |
| Economic Uncertainties                         | 0                            | 0                               | 0                            |
| Assigned                                       | 0                            | 0                               | 0                            |
| Unappropriated Fund Balance                    | 0                            | 0                               | 0                            |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
**BUDGET REVISIONS**  
CHILD DEVELOPMENT FUND

| Period Ending: October 31, 2018                | Adopted<br>Budget<br>07/2018 | Proposed<br>Budget<br>Revisions | Revised<br>Budget<br>10/2018 |
|--|------------------------------|---------------------------------|------------------------------|
| <b>REVENUES</b>                                |                              |                                 |                              |
| LCFF SOURCES                                   | 0                            | 0                               | 0                            |
| FEDERAL REVENUE                                | 11,516,327                   | 267,314                         | 11,783,641                   |
| OTHER STATE REVENUES                           | 8,543,128                    | 663,359                         | 9,206,487                    |
| OTHER LOCAL REVENUES                           | 1,887,092                    | 0                               | 1,887,092                    |
| <b>TOTAL REVENUES</b>                          | <b>21,946,547</b>            | <b>930,673</b>                  | <b>22,877,220</b>            |
| <b>EXPENDITURES</b>                            |                              |                                 |                              |
| CERTIFICATED SALARIES                          | 7,328,619                    | 0                               | 7,328,619                    |
| CLASSIFIED SALARIES                            | 5,110,080                    | 0                               | 5,110,080                    |
| EMPLOYEE BENEFITS                              | 9,579,272                    | 0                               | 9,579,272                    |
| BOOKS AND SUPPLIES                             | 715,012                      | 731,676                         | 1,446,688                    |
| SERVICES/OTHER OPERATING EXP                   | 566,721                      | 215,293                         | 782,014                      |
| CAPITAL OUTLAY                                 | 0                            | 0                               | 0                            |
| INDIRECT SUPPORT                               | 992,050                      | 0                               | 992,050                      |
| OTHER OUTGO                                    | 0                            | 0                               | 0                            |
| <b>TOTAL EXPENDITURES</b>                      | <b>24,291,754</b>            | <b>946,969</b>                  | <b>25,238,723</b>            |
| <b>OTHER FINANCING SOURCES/USES</b>            |                              |                                 |                              |
| INTERFUND TRANSFERS IN                         | 2,345,207                    | 0                               | 2,345,207                    |
| INTERFUND TRANSFERS OUT                        | 0                            | 0                               | 0                            |
| OTHER SOURCES                                  | 0                            | 0                               | 0                            |
| OTHER USES                                     | 0                            | 0                               | 0                            |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>      | <b>2,345,207</b>             | <b>0</b>                        | <b>2,345,207</b>             |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> | <b>0</b>                     | <b>-16,296</b>                  | <b>-16,296</b>               |
| <b>Beginning Fund Balance, July 1</b>          | <b>0</b>                     | <b>16,296</b>                   | <b>16,296</b>                |
| <b>Audit Adjustments</b>                       | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| <b>Ending Fund Balance, June 30</b>            | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| Reserved Fund Balance                          | 0                            | 0                               | 0                            |
| Designated Fund Balance                        | 0                            | 0                               | 0                            |
| Economic Uncertainties                         | 0                            | 0                               | 0                            |
| Assigned                                       | 0                            | 0                               | 0                            |
| Unappropriated Fund Balance                    | 0                            | 0                               | 0                            |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
CAFETERIA FUND

| Period Ending: October 31, 2018                | Adopted<br>Budget<br>07/2018 | Proposed<br>Budget<br>Revisions | Revised<br>Budget<br>10/2018 |
|--|------------------------------|---------------------------------|------------------------------|
| <b>REVENUES</b>                                |                              |                                 |                              |
| LCFF SOURCES                                   | 0                            | 0                               | 0                            |
| FEDERAL REVENUE                                | 23,632,900                   | 0                               | 23,632,900                   |
| OTHER STATE REVENUES                           | 1,457,636                    | 0                               | 1,457,636                    |
| OTHER LOCAL REVENUES                           | 2,010,000                    | 6,712                           | 2,016,712                    |
| <b>TOTAL REVENUES</b>                          | <b>27,100,536</b>            | <b>6,712</b>                    | <b>27,107,248</b>            |
| <b>EXPENDITURES</b>                            |                              |                                 |                              |
| CERTIFICATED SALARIES                          | 0                            | 0                               | 0                            |
| CLASSIFIED SALARIES                            | 7,381,166                    | -37,588                         | 7,343,578                    |
| EMPLOYEE BENEFITS                              | 4,832,827                    | 37,588                          | 4,870,415                    |
| BOOKS AND SUPPLIES                             | 13,357,310                   | -85,677                         | 13,271,633                   |
| SERVICES/OTHER OPERATING EXP                   | 201,581                      | 17,000                          | 218,581                      |
| CAPITAL OUTLAY                                 | 79,265                       | 76,000                          | 155,265                      |
| INDIRECT SUPPORT                               | 1,248,387                    | 309                             | 1,248,696                    |
| OTHER OUTGO                                    | 0                            | 0                               | 0                            |
| <b>TOTAL EXPENDITURES</b>                      | <b>27,100,536</b>            | <b>7,633</b>                    | <b>27,108,169</b>            |
| <b>OTHER FINANCING SOURCES/USES</b>            |                              |                                 |                              |
| INTERFUND TRANSFERS IN                         | 0                            | 0                               | 0                            |
| INTERFUND TRANSFERS OUT                        | 0                            | 0                               | 0                            |
| OTHER SOURCES                                  | 0                            | 0                               | 0                            |
| OTHER USES                                     | 0                            | 0                               | 0                            |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>      | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> | <b>0</b>                     | <b>-921</b>                     | <b>-921</b>                  |
| <b>Beginning Fund Balance, July 1</b>          | <b>0</b>                     | <b>11,206,788</b>               | <b>11,206,788</b>            |
| <b>Audit Adjustments</b>                       | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| <b>Ending Fund Balance, June 30</b>            | <b>0</b>                     | <b>11,205,867</b>               | <b>11,205,867</b>            |
| Reserved Fund Balance                          | 0                            | 0                               | 0                            |
| Designated Fund Balance                        | 0                            | 0                               | 0                            |
| Economic Uncertainties                         | 0                            | 0                               | 0                            |
| Assigned                                       | 0                            | 11,205,867                      | 11,205,867                   |
| Unappropriated Fund Balance                    | 0                            | 0                               | 0                            |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
BUILDING FUND

| Period Ending: October 31, 2018                | Adopted<br>Budget<br>07/2018 | Proposed<br>Budget<br>Revisions | Revised<br>Budget<br>10/2018 |
|--|------------------------------|---------------------------------|------------------------------|
| <b>REVENUES</b>                                |                              |                                 |                              |
| LCFF SOURCES                                   | 0                            | 0                               | 0.00                         |
| FEDERAL REVENUE                                | 0                            | 0                               | 0.00                         |
| OTHER STATE REVENUES                           | 0                            | 0                               | 0.00                         |
| OTHER LOCAL REVENUES                           | 0                            | 4,106,688                       | 4,106,688                    |
| <b>TOTAL REVENUES</b>                          | <b>0</b>                     | <b>4,106,688</b>                | <b>4,106,688</b>             |
| <b>EXPENDITURES</b>                            |                              |                                 |                              |
| CERTIFICATED SALARIES                          | 0                            | 0                               | 0                            |
| CLASSIFIED SALARIES                            | 697,455                      | 0                               | 697,455                      |
| EMPLOYEE BENEFITS                              | 301,024                      | 0                               | 301,024                      |
| BOOKS AND SUPPLIES                             | 0                            | 8,254                           | 8,254                        |
| SERVICES/OTHER OPERATING EXP                   | 0                            | 331,789                         | 331,789                      |
| CAPITAL OUTLAY                                 | 82,001,521                   | 77,949,842                      | 159,951,363                  |
| INDIRECT SUPPORT                               | 0                            | 0                               | 0                            |
| OTHER OUTGO                                    | 0                            | 0                               | 0                            |
| <b>TOTAL EXPENDITURES</b>                      | <b>83,000,000</b>            | <b>78,289,885</b>               | <b>161,289,885</b>           |
| <b>OTHER FINANCING SOURCES/USES</b>            |                              |                                 |                              |
| INTERFUND TRANSFERS IN                         | 0                            | 0                               | 0                            |
| INTERFUND TRANSFERS OUT                        | 0                            | 0                               | 0                            |
| OTHER SOURCES                                  | 0                            | 10,000,000                      | 10,000,000                   |
| OTHER USES                                     | 0                            | 0                               | 0                            |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>      | <b>0</b>                     | <b>10,000,000</b>               | <b>10,000,000</b>            |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> | <b>-83,000,000</b>           | <b>-64,183,197</b>              | <b>-147,183,196</b>          |
| <b>Beginning Fund Balance, July 1</b>          | <b>83,000,000</b>            | <b>64,183,197</b>               | <b>147,183,197</b>           |
| Audit Adjustments                              | 0                            | 0                               | 0                            |
| <b>Ending Fund Balance, June 30</b>            | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| Reserved Fund Balance                          | 0                            | 0                               | 0                            |
| Designated Fund Balance                        | 0                            | 0                               | 0                            |
| Economic Uncertainties                         | 0                            | 0                               | 0                            |
| Assigned                                       | 0                            | 0                               | 0                            |
| Unappropriated Fund Balance                    | 0                            | 0                               | 0                            |



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
CAPITAL FACILITIES FUND

| Period Ending: October 31, 2018                | Adopted<br>Budget<br>07/2018 | Proposed<br>Budget<br>Revisions | Revised<br>Budget<br>10/2018 |
|--|------------------------------|---------------------------------|------------------------------|
| <b>REVENUES</b>                                |                              |                                 |                              |
| LCFF SOURCES                                   | 0                            | 0                               | 0.00                         |
| FEDERAL REVENUE                                | 0                            | 0                               | 0.00                         |
| OTHER STATE REVENUES                           | 0                            | 0                               | 0.00                         |
| OTHER LOCAL REVENUES                           | 2,000,000                    | 1,742,410                       | 3,742,410                    |
| <b>TOTAL REVENUES</b>                          | <b>2,000,000</b>             | <b>1,742,410</b>                | <b>3,742,410</b>             |
| <b>EXPENDITURES</b>                            |                              |                                 |                              |
| CERTIFICATED SALARIES                          | 0                            | 0                               | 0                            |
| CLASSIFIED SALARIES                            | 0                            | 0                               | 0                            |
| EMPLOYEE BENEFITS                              | 0                            | 0                               | 0                            |
| BOOKS AND SUPPLIES                             | 0                            | 0                               | 0                            |
| SERVICES/OTHER OPERATING EXP                   | 0                            | 37,035                          | 37,035                       |
| CAPITAL OUTLAY                                 | 11,300,000                   | -2,536,166                      | 8,763,834                    |
| INDIRECT SUPPORT                               | 0                            | 0                               | 0                            |
| OTHER OUTGO                                    | 0                            | 5,462,444                       | 5,462,444                    |
| <b>TOTAL EXPENDITURES</b>                      | <b>11,300,000</b>            | <b>2,963,313</b>                | <b>14,263,313</b>            |
| <b>OTHER FINANCING SOURCES/USES</b>            |                              |                                 |                              |
| INTERFUND TRANSFERS IN                         | 0                            | 0                               | 0                            |
| INTERFUND TRANSFERS OUT                        | 0                            | 0                               | 0                            |
| OTHER SOURCES                                  | 0                            | 0                               | 0                            |
| OTHER USES                                     | 0                            | 0                               | 0                            |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>      | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> | <b>-9,300,000</b>            | <b>-1,220,903</b>               | <b>-10,520,903</b>           |
| <b>Beginning Fund Balance, July 1</b>          | <b>9,300,000</b>             | <b>8,868,857</b>                | <b>18,168,857</b>            |
| <b>Audit Adjustments</b>                       | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| <b>Ending Fund Balance, June 30</b>            | <b>0</b>                     | <b>7,647,953</b>                | <b>7,647,953</b>             |
| Reserved Fund Balance                          | 0                            | 0                               | 0                            |
| Designated Fund Balance                        | 0                            | 0                               | 0                            |
| Economic Uncertainties                         | 0                            | 0                               | 0                            |
| Assigned                                       | 0                            | 7,647,953                       | 7,647,953                    |
| Unappropriated Fund Balance                    | 0                            | 0                               | 0                            |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BUDGET REVISIONS  
SELF INSURANCE FUND

| Period Ending: October 31, 2018                | Adopted<br>Budget<br>07/2018 | Proposed<br>Budget<br>Revisions | Revised<br>Budget<br>10/2018 |
|--|------------------------------|---------------------------------|------------------------------|
| <b>REVENUES</b>                                |                              |                                 |                              |
| LCFF SOURCES                                   | 0                            | 0                               | 0.00                         |
| FEDERAL REVENUE                                | 0                            | 0                               | 0.00                         |
| OTHER STATE REVENUES                           | 0                            | 0                               | 0.00                         |
| OTHER LOCAL REVENUES                           | 15,305,317                   | 0                               | 15,305,317                   |
| <b>TOTAL REVENUES</b>                          | <b>15,305,317</b>            | <b>0</b>                        | <b>15,305,317</b>            |
| <b>EXPENDITURES</b>                            |                              |                                 |                              |
| CERTIFICATED SALARIES                          | 0                            | 0                               | 0                            |
| CLASSIFIED SALARIES                            | 345,399                      | 0                               | 345,399                      |
| EMPLOYEE BENEFITS                              | 223,055                      | 0                               | 223,055                      |
| BOOKS AND SUPPLIES                             | 41,500                       | 30,000                          | 71,500                       |
| SERVICES/OTHER OPERATING EXP                   | 14,695,363                   | -30,000                         | 14,665,363                   |
| CAPITAL OUTLAY                                 | 0                            | 0                               | 0                            |
| INDIRECT SUPPORT                               | 0                            | 0                               | 0                            |
| OTHER OUTGO                                    | 0                            | 0                               | 0                            |
| <b>TOTAL EXPENDITURES</b>                      | <b>15,305,317</b>            | <b>0</b>                        | <b>15,305,317</b>            |
| <b>OTHER FINANCING SOURCES/USES</b>            |                              |                                 |                              |
| INTERFUND TRANSFERS IN                         | 0                            | 0                               | 0                            |
| INTERFUND TRANSFERS OUT                        | 0                            | 0                               | 0                            |
| OTHER SOURCES                                  | 0                            | 0                               | 0                            |
| OTHER USES                                     | 0                            | 0                               | 0                            |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>      | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| <b>NET INCREASE (DECREASE) IN FUND BALANCE</b> | <b>0</b>                     | <b>0</b>                        | <b>0</b>                     |
| Beginning Fund Balance, July 1                 | 0                            | 11,630,221                      | 11,630,221                   |
| Audit Adjustments                              | 0                            | 0                               | 0                            |
| Ending Fund Balance, June 30                   | 0                            | 11,630,221                      | 11,630,221                   |
| Reserved Fund Balance                          | 0                            | 0                               | 0                            |
| Designated Fund Balance                        | 0                            | 0                               | 0                            |
| Economic Uncertainties                         | 0                            | 0                               | 0                            |
| Assigned                                       | 0                            | 11,630,221                      | 11,630,221                   |
| Unappropriated Fund Balance                    | 0                            | 0                               | 0.00                         |



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.3

**Meeting Date:** December 6, 2018

**Subject:** Approve 2019-20 Budget Calendar

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

**Division:** Business Services

**Recommendation:** Discuss and approve the Budget Calendar for the 2019-20 Adopted Budget time line.

**Background/Rationale:** While the 2018-19 budget remains disapproved, there continue to be unknowns, such as salary and benefit settlements with all bargaining units that may improve the fiscal situation. Until the Governor's Proposed 2019-20 budget released, the impact on the 2019-20 and 2020-21 budgets are unknown as well. The attached calendar reflects estimated time lines for major activities to meet the deadline for submitting the budget on or before July 1, 2019.

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

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

**Documents Attached:**

1. Executive Summary
2. Budget Calendar

**Estimated Time of Presentation:** 5 minutes

**Submitted by:** Dr. John Quinto, Chief Business Officer

**Approved by:** Jorge A. Aguilar, Superintendent

# Board of Education Executive Summary

## Business Services

Approve Budget Calendar 2019-2020

December 6, 2018



### I. OVERVIEW/HISTORY:

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

Although there are numerous deadlines used in the development of the 2019-2020 budget, the calendar highlights the main steps, specifically those involving the Board.

### II. Driving Governance:

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

### III. Budget:

While the 2018-2019 budget has yet to be approved, and the goal of the interim report is to provide a budget that can be certified “qualified”. Out year budgets will gain clarity as the January Governor’s budget is released and the May Revise is issued. The budget calendar will guide timelines for specific activities that need to take place once state budget information is known.

### IV. Goals, Objectives and Measures:

Follow the timeline for budget reductions to ensure a balanced 2019-2020 budget.

### V. Major Initiatives:

Use the Budget Calendar to help guide budget development for 2019-2020.

### VI. Results:

Budget development for 2019-2020 will follow the calendar approved by the Board. Required

# **Board of Education Executive Summary**

## **Business Services**

Approve Budget Calendar 2019-2020

December 6, 2018

Board actions will take place in a timely manner in order to ensure a balanced Adopted Budget is in place on or before July 1, 2019.

### **VII. Lessons Learned/Next Steps:**

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

## 2019-2020 Budget Calendar

|   |  |
|---|--|
| <b>September 2018</b> <ul style="list-style-type: none"> <li>2017-18 Unaudited Actuals</li> </ul>   | September                                    |
| <b>December 2018</b> <ul style="list-style-type: none"> <li>Board Approval of First Interim Report and Revised Budget</li> <li>Present 2019-20 Budget Calendar to Board for Approval</li> <li>Presentation of Independent Audit Report</li> <li>FCMAT Fiscal Review Report</li> </ul> | December<br>December<br>December<br>December |
| <b>January 2019</b> <ul style="list-style-type: none"> <li>LCFF/LCAP Community Meeting (Future LCAP Meetings will be determined)</li> <li>Staff Review of Governor's Budget Proposal and potential impact</li> </ul>  | January<br>January                           |
| <b>February 2019</b> <ul style="list-style-type: none"> <li>Board Budget Update on January's Governor's Budget Proposal and Budget Recommendations</li> <li>Potential 2019-2020 Budget Reductions to Board for Conference/First Reading</li> </ul>                                    | February<br><br>February                     |
| <b>March 2019</b> <ul style="list-style-type: none"> <li>Board Action on 2019-20 Recommended Budget Reductions</li> <li>Certificated Lay Off Notices to Meet March 15 Deadline, as Needed</li> <li>Board Approval of Second Interim Report</li> </ul>                                 | March<br>March<br>March                      |
| <b>April 2019</b> <ul style="list-style-type: none"> <li>Classified Lay Off Notices, as Needed</li> </ul>   | April  |
| <b>May 2019</b> <ul style="list-style-type: none"> <li>Governor's "May Revise" Report is released</li> <li>Board Discussion of the Projected "May Revise" and Approval of the Final 2019-20 Budget Balancing Recommendations</li> </ul>   | May<br>May                                   |
| <b>June 2019</b> <ul style="list-style-type: none"> <li>Board Approval of LCAP</li> <li>Public Hearing for 2019-20 LCAP and Proposed Budget</li> <li>Adoption of 2019-20 LCAP and Proposed Budget</li> </ul>  | June<br>June<br>June                         |



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.4

**Meeting Date:** December 6, 2018

**Subject:** Update on 2019-2020 and 2020-2021 School Calendars

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

**Division:** Human Resource Services

**Recommendation:** Calendar Update

**Background/Rationale:** The Traditional School Attendance Calendar for 2019-2020 and 2020-2021 provides staff, students, parent and community member the opportunity to plan for the school year.

**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. Executive Summary
2. Sacramento City Unified School District Traditional School Attendance Calendar 2019-2020 and 2020-2021

**Estimated Time of Presentation:** 5 minutes

**Submitted by:** Cancy McArn, Chief Human Resources Officer

**Approved by:** Jorge A. Aguilar, Superintendent

# Board of Education Executive Summary

## Human Resource Services

Update on 2019-2020 and 2020-2021 School Calendars

December 6, 2018



### I. Overview/History

The School Calendars for 2019-2020 and 2020-21 provide staff, students, parents and community members the opportunity to plan in advance for these school years. On June 21, 2018, the District adopted the Student Calendars subject to negotiations with labor partners to the extent they impact the employee work year and calendar. To date, the District has reached agreement with four out of five of its labor partners related to these calendars. District staff will provide an update to the Board as to the status of these calendars for the Board to consider and determine next steps.

### II. Driving Governance:

Student attendance calendars include requirements driven by the California Department of Education and collective bargaining agreements, to the extent they impact the employee work year and calendar.

### III. Budget: N/A

### IV. Goals, Objectives and Measures:

To provide the Board with an update on the status of the 2019-2020 and 2020-2021 school calendars and timeline for adoption of same.

### V. Major Initiatives:

LCAP Goals: Safe, Emotionally Healthy and Engaged Students are central to the student attendance calendars.

### VI. Results:

Update Board on the school calendars.

### VII. Lessons Learned/Next Steps:

Staff recommends prompt completion of negotiations with labor partners of 2019-2020 and 2020-2021 School Calendars for adoption by early in 2019, in order to ensure time for appropriate preparation and communication to community and an orderly and efficient beginning to the 2019-2020 school year.





# Human Resource Services

## Student Calendar

2019 - 2020 School Year

**DRAFT**

|                 |    |    |    |    |    |    |                 |    |    |      |    |     |    |                  |    |    |    |    |     |    |                 |    |    |    |    |    |    |    |
|-----------------|----|----|----|----|----|----|-----------------|----|----|------|----|-----|----|------------------|----|----|----|----|-----|----|-----------------|----|----|----|----|----|----|----|
| <b>JULY</b>     |    |    |    |    |    |    | <b>AUGUST</b>   |    |    |      |    |     |    | <b>SEPTEMBER</b> |    |    |    |    |     |    | <b>OCTOBER</b>  |    |    |    |    |    |    |    |
| S               | M  | T  | W  | T  | F  | S  | S               | M  | T  | W    | T  | F   | S  | S                | M  | T  | W  | T  | F   | S  | S               | M  | T  | W  | T  | F  | S  |    |
|                 | 1  | 2  | 3  | 4  | 5  | 6  |                 |    |    |      |    | 1   | 2  | 3                |    |    |    |    |     | 4  | 5               |    |    | 1  | 2  | 3  | 4  | 5  |
| 7               | 8  | 9  | 10 | 11 | 12 | 13 | 4               | 5  | 6  | 7    | 8  | 9   | 10 | 8                | 9  | 10 | 11 | 12 | 13  | 14 | 6               | 7  | 8  | 9  | 10 | 11 | 12 |    |
| 14              | 15 | 16 | 17 | 18 | 19 | 20 | 11              | 12 | 13 | *•14 | 15 | 16  | 17 | 15               | 16 | 17 | 18 | 19 | 20  | 21 | 13              | 14 | 15 | 16 | 17 | 18 | 19 |    |
| 21              | 22 | 23 | 24 | 25 | 26 | 27 | 18              | 19 | 20 | 21   | 22 | 23  | 24 | 22               | 23 | 24 | 25 | 26 | 27  | 28 | 20              | 21 | 22 | 23 | 24 | 25 | 26 |    |
| 28              | 29 | 30 | 31 |    |    |    | 25              | 26 | 27 | 28   | 29 | 30  | 31 | 29               | 30 |    |    |    |     |    | 27              | 28 | 29 | 30 | 31 |    |    |    |
| Days: 0         |    |    |    |    |    |    | Days: 13        |    |    |      |    |     |    | Days: 20         |    |    |    |    |     |    | Days: 23        |    |    |    |    |    |    |    |
| <b>NOVEMBER</b> |    |    |    |    |    |    | <b>DECEMBER</b> |    |    |      |    |     |    | <b>JANUARY</b>   |    |    |    |    |     |    | <b>FEBRUARY</b> |    |    |    |    |    |    |    |
| S               | M  | T  | W  | T  | F  | S  | S               | M  | T  | W    | T  | F   | S  | S                | M  | T  | W  | T  | F   | S  | S               | M  | T  | W  | T  | F  | S  |    |
|                 |    |    |    |    | 1  | 2  | 1               | 2  | 3  | 4    | 5  | 6   | 7  | 5                |    |    |    | 1  | 2   | 3  | 4               | 0  |    |    |    |    | 1  |    |
| 3               | 4  | 5  | 6  | 7  | 8  | 9  | 8               | 9  | 10 | 11   | 12 | 13  | 14 | 5                | *6 | 7  | 8  | 9  | 10  | 11 | 12              | 2  | 3  | 4  | 5  | 6  | 7  | 8  |
| 10              | 11 | 12 | 13 | 14 | 15 | 16 | 15              | 16 | 17 | 18   | 19 | 20* | 21 | 5                | 13 | 14 | 15 | 16 | 17  | 18 | 9               | 10 | 11 | 12 | 13 | 14 | 15 |    |
| 17              | 18 | 19 | 20 | 21 | 22 | 23 | 22              | 23 | 24 | 25   | 26 | 27  | 28 | 0                | 20 | 21 | 22 | 23 | 24  | 25 | 19              | 20 | 21 | 22 | 23 | 24 | 25 |    |
| 24              | 25 | 26 | 27 | 28 | 29 | 30 | 29              | 30 | 31 |      |    |     |    | 0                | 26 | 27 | 28 | 29 | 30  | 31 | 26              | 27 | 28 | 29 | 30 | 31 | 28 | 29 |
| Days: 15        |    |    |    |    |    |    | Days: 15        |    |    |      |    |     |    | Days: 19         |    |    |    |    |     |    | Days: 18        |    |    |    |    |    |    |    |
| <b>MARCH</b>    |    |    |    |    |    |    | <b>APRIL</b>    |    |    |      |    |     |    | <b>MAY</b>       |    |    |    |    |     |    | <b>JUNE</b>     |    |    |    |    |    |    |    |
| S               | M  | T  | W  | T  | F  | S  | S               | M  | T  | W    | T  | F   | S  | S                | M  | T  | W  | T  | F   | S  | S               | M  | T  | W  | T  | F  | S  |    |
| 1               | 2  | 3  | 4  | 5  | 6  | 7  |                 |    |    | 1    | 2  | 3   | 4  | 3                |    |    |    |    | 1   | 2  | 1               |    | 1  | 2  | 3  | 4  | 5  | 6  |
| 8               | 9  | 10 | 11 | 12 | 13 | 14 | 5               | 6  | 7  | 8    | 9  | 10  | 11 | 0                | 4  | 5  | 6  | 7  | 8   | 9  | 5               | 7  | 8  | 9  | 10 | 11 | 12 | 13 |
| 15              | 16 | 17 | 18 | 19 | 20 | 21 | 5               | 12 | 13 | 14   | 15 | 16  | 17 | 18               | 10 | 11 | 12 | 13 | 14  | 15 | 16              | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 22              | 23 | 24 | 25 | 26 | 27 | 28 | 5               | 19 | 20 | 21   | 22 | 23  | 24 | 25               | 17 | 18 | 19 | 20 | 21  | 22 | 23              | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 29              | 30 | 31 |    |    |    |    | 2               | 26 | 27 | 28   | 29 | 30  |    |                  | 24 | 25 | 26 | 27 | 28* | 29 | 30              | 28 | 29 | 30 |    |    |    |    |
| Days: 22        |    |    |    |    |    |    | Days: 16        |    |    |      |    |     |    | Days: 19         |    |    |    |    |     |    | Days: 0         |    |    |    |    |    |    |    |

**Legend:** \* Semester Begins and Ends • Trimester Begins and Ends  
 ■ Quarter Begins and Ends

School Month Ends

**RED** School Holidays / Other Days Not in Session

**PURPLE** Non-Instructional Day/Faculty Work Day

**180 Instructional Days**

Semester = 86/94

Quarter = 47/39/47/47

Trimester = 62/61/57

Note: Subject to further negotiations with labor partners to the extent it impacts employee work year.



# Human Resource Services

## Student Calendar

2020 - 2021 School Year

**DRAFT**

|                 |    |    |    |    |    |    |                 |    |    |    |    |    |    |                  |    |    |    |    |    |    |                 |   |   |   |   |    |    |   |
|-----------------|----|----|----|----|----|----|-----------------|----|----|----|----|----|----|------------------|----|----|----|----|----|----|-----------------|---|---|---|---|----|----|---|
| <b>JULY</b>     |    |    |    |    |    |    | <b>AUGUST</b>   |    |    |    |    |    |    | <b>SEPTEMBER</b> |    |    |    |    |    |    | <b>OCTOBER</b>  |   |   |   |   |    |    |   |
| S               | M  | T  | W  | T  | F  | S  | S               | M  | T  | W  | T  | F  | S  | S                | M  | T  | W  | T  | F  | S  | S               | M | T | W | T | F  | S  |   |
|                 |    |    | 1  | 2  | 3  | 4  |                 |    |    |    |    |    | 1  |                  |    | 1  | 2  | 3  | 4  | 5  |                 |   |   |   | 1 | 2  | 3  |   |
| 5               | 6  | 7  | 8  | 9  | 10 | 11 | 2               | 3  | 4  | 5  | 6  | 7  | 8  | 6                | 7  | 8  | 9  | 10 | 11 | 12 | 4               | 5 | 6 | 7 | 8 | 9  | 10 |   |
| 12              | 13 | 14 | 15 | 16 | 17 | 18 | 9               | 10 | 11 | 12 | 13 | 14 | 15 | 13               | 14 | 15 | 16 | 17 | 18 | 19 | 3               | 4 | 5 | 6 | 7 | 8  | 9  |   |
| 19              | 20 | 21 | 22 | 23 | 24 | 25 | 16              | 17 | 18 | 19 | 20 | 21 | 22 | 20               | 21 | 22 | 23 | 24 | 25 | 26 | 5               | 6 | 7 | 8 | 9 | 10 | 11 |   |
| 26              | 27 | 28 | 29 | 30 | 31 |    | 23              | 24 | 25 | 26 | 27 | 28 | 29 | 27               | 28 | 29 | 30 |    |    |    | 5               | 6 | 7 | 8 | 9 | 10 | 11 |   |
|                 |    |    |    |    |    |    | 30              | 31 |    |    |    |    |    |                  |    |    |    |    |    |    | 1               | 2 | 3 | 4 | 5 | 6  | 7  |   |
| Days: 0         |    |    |    |    |    |    | Days: 14        |    |    |    |    |    |    | Days: 21         |    |    |    |    |    |    | Days: 22        |   |   |   |   |    |    |   |
| <b>NOVEMBER</b> |    |    |    |    |    |    | <b>DECEMBER</b> |    |    |    |    |    |    | <b>JANUARY</b>   |    |    |    |    |    |    | <b>FEBRUARY</b> |   |   |   |   |    |    |   |
| S               | M  | T  | W  | T  | F  | S  | S               | M  | T  | W  | T  | F  | S  | S                | M  | T  | W  | T  | F  | S  | S               | M | T | W | T | F  | S  |   |
| 1               | 2  | 3  | 4  | 5  | 6  | 7  |                 |    | 1  | 2  | 3  | 4  | 5  |                  |    |    |    |    |    | 1  | 2               |   | 1 | 2 | 3 | 4  | 5  | 6 |
| 8               | 9  | 10 | 11 | 12 | 13 | 14 | 6               | 7  | 8  | 9  | 10 | 11 | 12 | 3                | 4  | 5  | 6  | 7  | 8  | 9  | 4               | 5 | 6 | 7 | 8 | 9  | 10 |   |
| 15              | 16 | 17 | 18 | 19 | 20 | 21 | 13              | 14 | 15 | 16 | 17 | 18 | 19 | 10               | 11 | 12 | 13 | 14 | 15 | 16 | 5               | 6 | 7 | 8 | 9 | 10 | 11 |   |
| 22              | 23 | 24 | 25 | 26 | 27 | 28 | 20              | 21 | 22 | 23 | 24 | 25 | 26 | 17               | 18 | 19 | 20 | 21 | 22 | 23 | 0               | 1 | 2 | 3 | 4 | 5  | 6  |   |
| 29              | 30 |    |    |    |    |    | 27              | 28 | 29 | 30 | 31 |    |    | 24               | 25 | 26 | 27 | 28 | 29 | 30 | 0               | 1 | 2 | 3 | 4 | 5  | 6  |   |
| Days: 15        |    |    |    |    |    |    | Days: 14        |    |    |    |    |    |    | Days: 19         |    |    |    |    |    |    | Days: 18        |   |   |   |   |    |    |   |
| <b>MARCH</b>    |    |    |    |    |    |    | <b>APRIL</b>    |    |    |    |    |    |    | <b>MAY</b>       |    |    |    |    |    |    | <b>JUNE</b>     |   |   |   |   |    |    |   |
| S               | M  | T  | W  | T  | F  | S  | S               | M  | T  | W  | T  | F  | S  | S                | M  | T  | W  | T  | F  | S  | S               | M | T | W | T | F  | S  |   |
|                 | 1  | 2  | 3  | 4  | 5  | 6  |                 |    |    |    |    | 1  | 2  | 3                |    |    |    |    |    | 1  |                 |   | 1 | 2 | 3 | 4  | 5  |   |
| 7               | 8  | 9  | 10 | 11 | 12 | 13 | 4               | 5  | 6  | 7  | 8  | 9  | 10 | 2                | 3  | 4  | 5  | 6  | 7  | 8  | 0               | 1 | 2 | 3 | 4 | 5  |    |   |
| 14              | 15 | 16 | 17 | 18 | 19 | 20 | 11              | 12 | 13 | 14 | 15 | 16 | 17 | 9                | 10 | 11 | 12 | 13 | 14 | 15 | 5               | 6 | 7 | 8 | 9 | 10 |    |   |
| 21              | 22 | 23 | 24 | 25 | 26 | 27 | 18              | 19 | 20 | 21 | 22 | 23 | 24 | 16               | 17 | 18 | 19 | 20 | 21 | 22 | 0               | 1 | 2 | 3 | 4 | 5  |    |   |
| 28              | 29 | 30 | 31 |    |    |    | 25              | 26 | 27 | 28 | 29 | 30 |    | 23               | 24 | 25 | 26 | 27 | 28 | 29 | 5               | 6 | 7 | 8 | 9 | 10 |    |   |
| Days: 20        |    |    |    |    |    |    | Days: 19        |    |    |    |    |    |    | Days: 18         |    |    |    |    |    |    | Days: 0         |   |   |   |   |    |    |   |

**Legend:** \* Semester Begins and Ends      • Trimester Begins and Ends      School Month Ends  
 ■ Quarter Begins and Ends

**RED** School Holidays / Other Days Not in Session

**PURPLE** Non-Instructional Day/Faculty Work Day

**180 Instructional Days**

Semester = 86/94

Quarter = 47/39/47/47

Trimester = 62/61/57

Note: Subject to further negotiations with labor partners to the extent it impacts employee work year.



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 9.5

**Meeting Date:** December 6, 2018

**Subject:** Approve the Submission of Credential Waiver Applications to the California Commission on Teacher Credentialing

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

**Division:** Human Resource Services

**Recommendation:** Approve the Submission of Credential Waiver Applications to the California Commission on Teacher Credentialing.

**Background/Rationale:** In order to exercise additional options in which to fill vacant certificated positions, Human Resources will be submitting credential waiver applications to the Commission on Teacher Credentialing for approval. The attached list of teachers currently holds a California Preliminary Teaching Credential in their respective subject areas.

The Waiver requests are for specific certifications as they continue to work towards their English Language Authorizations, Bilingual Authorization or Credentialing Program. Approval authorizes and delegates to the Superintendent, or his designee, to take all necessary measures and action to obtain the approval of these credential waivers.

**Financial Considerations:** None

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

**Documents Attached:**

1. Executive Summary
2. Waiver Request

**Estimated Time of Presentation:** 5 minutes

**Submitted by:** Cancy McArn, Chief Human Resources Officer

**Approved by:** Jorge A. Aguilar, Superintendent

# Board of Education Executive Summary

## Human Resource Services

Approve the Submission of Credential Waiver Applications to the California Commission on Teacher Credentialing  
December 6, 2018



### I. Overview/History of Department or Program

Since July 1, 1994, the California Commission on Teacher Credentialing (Commission) has had the sole authority to review requests by employing school districts to temporarily waive specific credential requirements for individuals. Waivers are requested by employing agencies when they have exhausted their attempts to find a credentialed individual or an individual who is eligible for an emergency permit. When adopting regulations and developing procedures for exercising its authority, the Commission established as the fundamental goal of the waiver process the transitioning of individuals from waivers to emergency permits and ultimately to full credentials. Since the requirements for credential waivers are at a level below those for emergency permits, regulations require that every waiver presented to the Commission's Appeals and Waivers Committee must go through a public notice process at the local level. Governing boards of public school districts must approve each waiver in a public meeting.

### II. Driving Governance:

The Commission is the agency of California government that licenses teachers and other professionals who serve in the public schools. As the policy-making body that establishes and maintains standards for the education profession in the state, the Commission is concerned with the quality and effectiveness of the preparation of teachers and other school practitioners. On behalf of the education profession and the general public, one of the Commission's most important responsibilities is to establish and implement strong, effective standards of quality for the preparation and assessment of teachers who will teach English learners.

Twenty-five percent of all children enrolled in California public schools are designated as English learners and require specialized instruction in English language development. For these reasons, California has placed a high priority on preparing teachers to work with students from multicultural and linguistically diverse backgrounds. Since 1970, the State of California has required that classes designed to serve students primarily designated as English Learners in public schools must be taught by teachers who have the appropriate preparation to teach linguistically and culturally diverse students.

### III. Budget:

N/A

# Board of Education Executive Summary

## Human Resource Services

Approve the Submission of Credential Waiver Applications to the California Commission on Teacher Credentialing  
December 6, 2018



### IV. Goals, Objectives and Measures:

In order to exercise additional options in which to fill vacant certificated position, Human Resources will be submitting credential waiver applications to the Commission on Teacher Credentialing for approval. The teachers in these current positions hold a California Preliminary Teaching Credential in their respective subject area and have been working towards the English Language Authorizations, Bilingual Authorization or Credentialing Program. However, additional time is needed to complete the certification process.

### V. Major Initiatives:

The school district must submit these waiver requests for current employees who continue to complete programs and move toward this authorization, as well as for newly hired employees who need to enter into an approved program. Having 100% of teachers qualified to teach English Language learners is essential.

### VI. Results:

The following teachers will be able to continue in their current positions:

- Javier Esparza – ROTC Teacher
- Emmanuel Gutierrez – Elementary Teacher, BCLAD-Spanish
- Nkaohnou Moua – Elementary Teacher, BCLAD-Hmong
- Phoua Chang – Elementary Teacher, BCLAD-Hmong
- Yiyin Wang – Elementary Teacher, BCLAD-Mandarin
- Celia Peng – Elementary Teacher, BCLAD-Mandarin
- Nancy Ramirez – Language, Speech & Hearing Specialist
- Nicole Carter – Language, Speech & Hearing Specialist

### VII. Lessons Learned/Next Steps:

Staff recommends the approval for the submission of Credential Waiver Applications to the California Commission on Teacher Credentialing.

**REGULAR BOARD MEETING FOR December 6, 2018**  
**CREDENTIAL WAIVER REQUEST**

| <b>Name</b>        | <b>Position/Location</b>  | <b>Education Code Section</b> | <b>Brief Description of Section</b>   |
|--------------------|---|-------------------------------|---|
| Javier Esparza     | ROTC Teacher, John F. Kennedy High School                             | EC §44253.3                   | Professional Preparation Program – Crosscultural, Language & Academic Development (CLAD)            |
| Emmanuel Gutierrez | Teacher, Elementary, Dual Immersion-Spanish, Edward Kemble Elementary | EC §44253.3                   | Professional Preparation Program – Bilingual Crosscultural, Language & Academic Development (BCLAD) |
| Nkaohnou Moua      | Teacher, Elementary, Dual Immersion-Hmong, Susan B. Anthony           | EC §44253.3                   | Professional Preparation Program – Bilingual Crosscultural, Language & Academic Development (BCLAD) |
| Phoua Chang        | Teacher, Elementary, Dual Immersion-Hmong, Susan B. Anthony           | EC §44253.3                   | Professional Preparation Program – Bilingual Crosscultural, Language & Academic Development (BCLAD) |
| Yiyin Wang         | Teacher, Elementary, Dual Immersion-Mandarin, William Land Elementary | EC §44253.3                   | Professional Preparation Program – Bilingual Crosscultural, Language & Academic Development (BCLAD) |
| Celia Peng         | Teacher, Elementary, Dual Immersion-Mandarin, William Land Elementary | EC §44253.3                   | Professional Preparation Program – Bilingual Crosscultural, Language & Academic Development (BCLAD) |
| Nancy Ramirez      | Language, Speech & Hearing Specialist                                 | EC §44265.3                   | Professional Preparation Program – Speech-Language Pathology Services                               |
| Nicole Carter      | Language, Speech & Hearing Specialist                                 | EC §44265.3                   | Professional Preparation Program – Speech-Language Pathology Services                               |



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.1a

**Meeting Date:** December 6, 2018

**Subject:** Approval of Grants, Entitlements, and Other Income Agreements  
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:** None

**Financial Considerations:** See attached.

**LCAP Goal(s):** Safe, Emotionally Healthy, Engaged Students; Operational Excellence

**Documents Attached:**

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

**Estimated Time of Presentation:** N/A

**Submitted by:** Dr. John Quinto, Chief Business Officer

Jessica Sulli, Contract Specialist

**Approved by:** Jorge A. Aguilar, Superintendent



## **GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS – REVENUE**

| <u>Contractor</u>   | <u>New Grant</u>  | <u>Amount</u>        |
|---|---|----------------------|
| <b><u>STUDENT SUPPORT &amp; HEALTH SERVICES</u></b>   |   |                      |
| Kaiser Permanente Northern California<br>Community Benefit Programs<br>A19-00049  | <input type="checkbox"/> Yes<br><input checked="" type="checkbox"/> No, received grant in 2017/18 | \$35,000<br>No Match |
| 10/1/18 – 6/30/19: Funds will be used for the District's Mental Health Wellness Project (MHWP) to build on structures and programs already in place at both the district office and school sites to create school environments that are more responsive to and supportive of the needs of traumatized children by increasing the capacity of school site staff and community partners to understand and support the needs of traumatized students through Mindfulness training, practice, and trauma-informed care trainings. |   |                      |

## **EXPENDITURE AND OTHER AGREEMENTS**

| <u>Contractor</u>                         | <u>Description</u>   | <u>Amount</u>   |
|---|--|---|
| <b><u>FACILITIES SUPPORT SERVICES</u></b> |  |   |
| Rainforth Grau Architects<br>SA16-00229   | 10/1/16 – Completion of Services: Architectural services as required for the Sutter HVAC Replacement project. First increase is to cover adjustment of the architect's fee which was originally based on the construction cost estimate and was revised once project construction was bid and actual costs were known. | Original Amount:<br>\$444,440<br><br>First Increase:<br>\$41,766<br><br>New Total:<br>\$486,206 |
| <b><u>LEGAL SERVICES</u></b>              |  |   |
| Downey Brand LLC<br>SA19-00208            | 7/1/18 – 6/30/19: Legal services as needed during the 2018/19 school year.   | \$300,000<br>General Funds  |



Public Affairs Department  
North Valley Area  
1650 Response Road  
Sacramento, CA 95815  
Phone: (916) 614-4525  
Fax: (916) 614-4474

Kaiser Permanente Sacramento Medical Center  
Kaiser Permanente Roseville Medical Center  
Kaiser Permanente Davis Medical Offices  
Kaiser Permanente Folsom Medical Offices  
Kaiser Permanente Lincoln Medical Offices  
Kaiser Permanente Point West Medical Offices  
Kaiser Permanente Rancho Cordova Medical Offices

November 5, 2018

Mr. Jorge Aguilar  
Superintendent  
Sacramento City Unified School District  
5735 47th Avenue  
Sacramento, CA 95824-4528

RECEIVED

NOV 07 2018

OFFICE OF THE SUPERINTENDENT  
Sacramento City Unified School District

Re: Grant Award Letter for Grant Number 20663755

Dear Mr. Aguilar:

On behalf of Kaiser Permanente's Northern California Community Benefit Programs, we are pleased to inform you that a grant in the amount of \$35,000.00 has been awarded to Sacramento City Unified School District ("Grantee"). The purpose of these funds is to support the Mental Health Wellness Project (the "Grant").

Kaiser Permanente has a 70-year history and our mission includes improving the health of the communities we serve. As a nonprofit integrated healthcare delivery organization, we make investments in our communities. We believe in supporting organizations like yours that make a difference in people's lives.

**Grant Period and Reporting**

The Grant period (or term of the Grant) is: 10/1/2018 to 6/30/2019 and a final report is due no later than 30 days after the project end date. A mid term report is due on February 28, 2019 and a final report is due on July 31, 2019. All required reports must be submitted electronically at [https://www.grantrequest.com/SID\\_946/Default.asp?SA=AM](https://www.grantrequest.com/SID_946/Default.asp?SA=AM)

**Documents to Sign and Send Back**

Please review the enclosed Grant Agreement (pages 1-4) and Communications Guidelines (page 5) which describe the terms and conditions of your grant. In order to receive your payment, **please sign and return this award letter and the attached Grant Agreement promptly. Mail both signed documents to:**

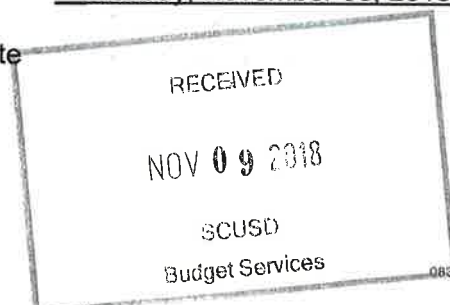
Taylor Azevedo  
Kaiser Permanente, Public Affairs  
1650 Response Road, Suite 2A  
Sacramento, CA 95815

If you have questions or require additional information, please contact your grant manager, **Brian Heller De Leon** at [Brian.C.Heller-De-Leon@kp.org](mailto:Brian.C.Heller-De-Leon@kp.org) or send an inquiry to [SacramentoValley.Grant.CommunityBenefit@kp.org](mailto:SacramentoValley.Grant.CommunityBenefit@kp.org)

Odell, Michelle  
Public Affairs Director  
South Sacramento

Monday, November 05, 2018

Date



08328-007 (REV. 12-08)

**ACCEPTED AND AGREED**

---

Mr. Jorge Aguilar  
Superintendent

---

Date

20663755

**Kaiser Foundation Hospitals, Northern California Region**  
**- Grant Agreement -**

In addition to the specific terms of the Grant Award Letter for Grant Number 20663755, Kaiser Foundation Hospital's ("KFH") award of this Grant, managed by the KFH Northern California Community Benefit Programs Division, is contingent upon Grantee's compliance with the following terms and conditions, and Grantee agrees to all these terms and conditions. Together, the Grant Award Letter and these terms and conditions are "the Agreement."

**1. Tax-Exempt Status**

Grantee is a (i) tax-exempt organization currently recognized by the Internal Revenue Service ("IRS") as a public charity described in section 501(c)(3), (8), (10) or (19) or 501(k) or 509(a)(1), (2), or (3) of the Internal Revenue Code of 1986, as amended (the "Code") or (ii) a local, state or federal government agency. If Grantee is a public charity as described in (i), then Grantee represents and warrants that

- Grantee's tax-exempt status under the Code has not been revoked or modified since the issuance of the IRS determination letter provided to KFH and shall not be revoked or modified during the term of this Grant; and
- there is no issue presently pending before any office of the IRS that could result in any proposed changes to Grantees' tax-exempt status under the Code; and
- Grantee shall immediately notify KFH if Grantee's tax-exempt status is revoked, suspended or modified during the term of this Grant.

**2. Expenditure of Funds**

This Grant must be used for the project identified in the Grant Award Letter, as described in the Grantee's proposal and related correspondence, and may not be expended for any other purposes without KFH's prior written approval. If the Grant is intended to support a specific project or to provide general support for a specific period, any portion of the Grant unexpended at the completion of the project at the end of the period shall be returned immediately to KFH, unless otherwise agreed by KFH in writing. Grantee may not expend any Grant funds for any purpose that is not charitable or educational, for any political or lobbying activity, or for any purpose other than one specified in Section 170(c)(2)(b) of the Code. Grantee must obtain prior written approval from KFH for changes to budgetary allocations that amount to 10% or more of the total budget of the Grant award or for changes to the Grant period.

Grantee may not use any portion of this grant in connection with the enrollment of individuals in any Qualified Health Plan or non-Qualified Health Plan. If Grantee serves as a Certified Enrollment Entity or Navigator funded by the California Health Benefit Exchange (Covered California), Grantee will fully comply with any applicable state and federal statutes, regulations, and sub-regulatory guidance requiring disclosure of receipt of this funding to Covered California and consumers receiving application assistance from Grantee's personnel.

**Kaiser Foundation Hospitals, Northern California Region**  
**- Grant Agreement -**

**3. No Assignment or Delegation**

Grantee may not assign, or otherwise transfer, its rights or delegate any of its obligations under this Grant without prior written approval from KFH.

**4. Records and Reports**

Grantee is required to keep a record of all receipts and expenditures relating to this Grant and to provide KFH with written reports summarizing the progress made, as detailed on KFH's reporting requirements outline. KFH may also require additional interim reports. Grantee's reports should describe its progress in achieving the purposes of the Grant and include a detailed accounting of the uses or expenditure of all Grant funds. Grantee also agrees to provide any other information reasonably requested by KFH. If Grantee obtains any audited financial statements covering any part of the Grant period, Grantee shall provide a copy to KFH as well. Grantee is required to keep the financial records with respect to this Grant, along with copies of any reports submitted to KFH, for at least four years following the year in which all Grant funds are fully expended.

**5. Required Notification**

Grantee is required to provide KFH with immediate written notification of: (1) any changes in its tax-exempt status; (2) its inability to expend the Grant for the purposes described in the Grant Award Letter; (3) any expenditure from this Grant made for any purpose other than those for which the Grant was intended; (4) any modification of the budget, Scope of Work or timeline; and (5) any significant changes in Grantee's leadership or staffing.

**6. Reasonable Access for Evaluation**

Grantee is expected to actively participate in the evaluation of Kaiser Permanente's Community Benefit Program, including KFH's evaluation of Grantee's project within that program. At KFH's request, Grantee will permit KFH and its representatives to conduct site visits and have reasonable access during regular business hours to Grantee's files, records, accounts, personnel and clients or other beneficiaries for the purpose of making financial audits, verifications or program evaluations as KFH deems necessary or appropriate concerning this Grant award.

**7. Publicity**

Whenever possible, Grantee shall obtain KFH's prior written or oral consent of any proposed publicity concerning this Grant prior to the release of such publicity. When acknowledging this Grant, Grantee will incorporate the following text: *"The project is supported by Kaiser Permanente Northern California Community Benefit Programs."*

KFH may include information regarding this Grant, including the amount and purpose, photographs provided by Grantee, Grantee's logo or trademark, or other

**Kaiser Foundation Hospitals, Northern California Region**  
**- Grant Agreement -**

information or materials about Grantee's organization and activities, in KFH's periodic public reports, newsletters, online channels, and news releases.

**8. Right to Modify or Revoke Payments**

Payments made under this Grant are contingent upon Grantee's compliance with the terms of this Agreement. KFH reserves the right to discontinue, modify or withhold any payments to be made under this Grant award or to require a total or partial refund of any Grant funds if, in KFH's sole discretion, such action is necessary: (i) because Grantee has not fully complied with the terms and conditions of this Grant, including without limitation, Grantee's loss of tax-exempt status or Grantee's use of Grant funds for purposes other than those designated; (ii) to protect the purpose and objectives of the Grant or any other charitable activities of KFH or the Kaiser Permanente Medical Care Program; or (iii) to comply with the requirement of any law, regulation, or regulatory agency policy applicable to Grantee, KFH or this Grant.

**9. Termination**

KFH may terminate this Grant for convenience upon 30 days' written notice to Grantee and may terminate this Grant immediately for the reasons specified in Section 8 or for Grantee's engagement in willful misconduct or negligence.

**10. Independent Contractors**

With respect to administration of this Grant, the parties understand and agree that each is at all times acting and performing as an independent contractor with respect to the other. Except as expressly set forth in this Agreement, neither party, nor any of its employees, shall be construed to be the agent, employee or representative of the other for any purpose, or liable for any acts or omissions of the other.

**11. Compliance**

Grantee shall (i) maintain, in full force and effect, all required governmental or professional licenses and credentials for itself, its facilities and its employees and all other persons engaged in work in conjunction with this Grant, and (ii) perform its duties and obligations under this Agreement according to industry standards and in compliance with all applicable laws. As an organization with numerous contracts with the federal government, KFH and its affiliates are subject to various federal laws, executive orders and regulations regarding equal opportunity and affirmative action. This Section constitutes notice that Grantee may be required to comply with the following Federal Acquisition Regulations (each a "FAR") at 48 CFR Part 52, which are incorporated herein by reference: (a) Equal Opportunity (April 2002) at FAR 52.222-26; (b) Equal Opportunity for Special Disabled Veterans, Veterans of the Vietnam Era, and Other Eligible Veterans (Sept. 2006) at FAR 52.222-35; (c) Affirmative Action for Workers with Disabilities (June 1998) at FAR 52.222-36, and (d) Utilization of Small Business Concerns (May 2004) at FAR 52.219-8. In addition, Executive Order 13495 concerning the obligations of federal contractors and

**Kaiser Foundation Hospitals, Northern California Region  
- Grant Agreement -**

subcontractors to provide notice to employees about their rights under Federal labor laws, or its successor, shall be incorporated herein by reference.

**12. Miscellaneous**

This Agreement shall be governed by the laws of the State of California. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be one and the same instrument. Grantee may not assign any right, duty or obligation under this Agreement without prior written approval from KFH. Any change of ownership or control of Grantee shall be deemed an assignment. This Agreement shall be binding upon and inure to the benefit of the parties and their respective, permitted successors and assigns. This Agreement, including any exhibits and attachments (all of which are incorporated into this Agreement by this reference), is the entire agreement of the parties with respect to the subject matter herein, and supersedes any and all other agreements, promises, negotiations or representations, whether oral or written. This Agreement, including exhibits and attachments, may not be amended except in a writing signed by each party.

**ACCEPTED AND AGREED by duly authorized officers of KFH and Grantee:**

**KFH**

**Grantee:**

Kaiser Foundation Hospitals  
South Sacramento

Sacramento City Unified School District

By:   
Odell, Michelle

By: \_\_\_\_\_  
Mr. Jorge Aguilar

Title: Public Affairs Director

Title: Superintendent

Date: Monday, November 05, 2018

Date: \_\_\_\_\_

## **Kaiser Foundation Hospitals, Northern California Region – Communications Guidelines –**

Congratulations on your Kaiser Permanente Northern California Region grant. We appreciate the opportunity to partner with you and to help others learn about your important work. Please review the information below concerning communications and publicity and contact your grant manager if you have any questions.

**How to acknowledge your grant.** To make it easy to communicate about your grant, we have prepared language describing our partnership. This language can be used for newsletters, websites, or other communications. ***Please use this description when acknowledging your Kaiser Permanente grant.*** You can also find this text on our grantee website at [kp.org/communitybenefit/ncal/forgrantees](http://kp.org/communitybenefit/ncal/forgrantees).

**Short credit:**

*The project is supported by Kaiser Permanente Northern California Community Benefit Programs.*

**Longer credit:**

***About the Kaiser Permanente Northern California Community Benefit Grants Program***

*Kaiser Permanente's community involvement uniquely pairs grant funding with 65 years of clinical expertise, medical research, and volunteerism to support prevention-focused, evidence-based programs that are expanding access to care and creating healthy environments. Kaiser Permanente recently awarded LifeLong Medical Care a \$85,000.00 grant that will help more people in this community get access to the resources they need to lead a healthy life. For more information about Kaiser Permanente's work in the community, visit [www.kp.org/communitybenefit/ncal](http://www.kp.org/communitybenefit/ncal).*

**Logo.** If you would like to use a Kaiser Permanente logo, please contact your grant manager. Tell them your preferred file type (JPEG or EPS) and color (blue or black). As a nonprofit organization, the Kaiser Permanente logo cannot be used on materials that imply endorsement of legislation or a candidate.

**Promoting your Kaiser Permanente grant.** Your new grant is an excellent time to tell the story of your important work—to your partners, the community, and the media. There are many ways to communicate, including via a press release, newsletter, Web site, social media, and donor communications. If you are interested in doing outreach or promotion, our communications team may be available to help. Please contact your grant manager to discuss this further.

**Collecting stories about your work.** Personal stories and testimonials are particularly effective ways to illustrate the value of your work—for fundraising, donor and board communications, and grant reports. The reporting requirements for this grant include capturing and relaying at least one story about your work, but we also appreciate your sharing stories with us at any point.

**Free online training resources.** At [www.kp.org/communitybenefit/ncal/forgrantees](http://www.kp.org/communitybenefit/ncal/forgrantees) you will find a "story capture sheet" and storytelling tips. This special website for our grantees has many other useful resources, including trainings and resource lists on storytelling, messaging, social media, and more.

**Questions?** For further information or questions, please contact your grant manager or send an email inquiry to: [Denice.Y.Alexander@kp.org](mailto:Denice.Y.Alexander@kp.org).



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**SERVICES AGREEMENT**

**Date:** November 28, 2018 **Place:** Sacramento, California

**Parties:** Sacramento City Unified School District, a political subdivision of the State of California, (hereinafter referred to as the "District"); and Downey Brand, LLC (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 47<sup>th</sup> 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"):

Legal Counsel with respect to representing the District in litigation against the Workday and Sierra Cedar corporations; take reasonable steps to keep District informed of significant developments and respond to District's inquiries regarding those matters.

**ARTICLE 2. TERM.**

This Agreement shall commence on November 28, 2018, 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.

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### **ARTICLE 3. PAYMENT.**

District agrees to pay Contractor for services satisfactorily rendered pursuant to this Agreement as follows:

Fee Rate: Attorney will be paid for services rendered based upon the attached rate information (Exhibit B) with a not to exceed amount of Three Hundred Thousand Dollars (\$300,000). Agreements for legal fees on other-than-an-hourly basis may be made by mutual agreement for special projects.

Payment shall be made within 30 days upon submission of periodic invoice(s) to the attention of Raoul Bozio, Legal Services Manager, Sacramento City Unified School District, P. O. Box 246870, Sacramento, California 95824-6870.

### **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.**

Each of the Parties shall defend, indemnify and hold harmless the other Party, its officers, agents and employees from any and all claims, liabilities and costs, for any damages, sickness, death, or injury to person(s) or property, including payment of reasonable attorney's fees, and including without limitation all consequential damages, from any cause whatsoever, arising directly or indirectly from or connected with the operations or services performed under this Agreement, caused in whole or in part by the negligent or intentional acts or omissions of the Parties or its agents, employees or subcontractors.

It is the intention of the Parties, where fault is determined to have been contributory, 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.

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#### **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:  
Sacramento City Unified School District  
PO Box 246870  
Sacramento CA 95824-6870  
Attn: Jessica Sulli, Contracts

Contractor:  
Downey Brand, LLC  
621 Capitol Mall, 18<sup>th</sup> Floor  
Sacramento, CA 95814  
Attn: Sean J. Filippini

#### **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.



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**SACRAMENTO CITY  
UNIFIED SCHOOL DISTRICT**

**DOWNEY BRAND, LLC**

By: \_\_\_\_\_  
John Quinto  
Chief Business Officer

By: \_\_\_\_\_  
Sean J. Filippini  
Partner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

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**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.

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Authorized Signature of Contractor

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Date

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Printed Name/Title



## **EXHIBIT B**

### **Billing**

Our fees for this representation will be charged on an hourly basis. Our firm includes lawyers with a variety of skills and experience, and we draw upon each other's skills to provide cost-effective service and to give our clients the benefit of all the resources available within the firm. Therefore, you may notice more than one member of the firm working on your case. At the present time the hourly rates of the attorneys in our firm vary from \$215.00 to \$590.00. The hourly rates of our paralegals vary from \$175.00 to \$210.00. These are our current rates, and they are subject to change. The current hourly rates of the legal personnel initially assigned to your matter are as follows:

Andrew Collier - \$430 per hour  
Sean Filippini - \$385 per hour  
Bradley Carroll - \$325 per hour

We charge in six-minute units of time, and we bill for travel, legal research and analysis, review of documents, drafting of documents, personal and telephone conferences within and without our office, as well as attendance at and preparation for appearances, depositions and meetings and preparation of pleadings, motions, declarations, responses and other papers, investigation, and negotiation.

In addition, we will charge you for our out-of-pocket costs. These include mileage, photocopying, telecopying, telephone charges, parking, and postage, including Federal Express, Express Mail, Overnight Express, UPS, delivery and messenger service. We will also charge you for travel and lodging, at reasonable business rates, and for meal costs, but only where matters related to our work for you must be addressed during the meal. We will use our best efforts to obtain the best available rates for travel and lodging.

You will also be responsible for payment of court costs, which will include appearance fees, filing fees, sheriff's or marshal's fees, bond premiums, process server fees, jury fees, and court reporters', investigators', and experts' fees. Some of these costs can be substantial (especially court reporters and experts), and we will be sure to discuss the major costs with you before incurring them on your behalf.





# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.1b

**Meeting Date:** December 6, 2018

**Subject:** Approve Personnel Transactions 12/6/18

- ☐ 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:** None

**Financial Considerations:** None

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

**Documents Attached:**

1. Certificated Personnel Transactions Dated December 6, 2018
2. Classified Personnel Transactions Dated December 6, 2018

**Estimated Time of Presentation:** N/A

**Submitted by:** Cancy McArn, Chief Human Resources Officer

**Approved by:** Jorge A. Aguilar, Superintendent

**Attachment 1: CERTIFICATED 12/6/2018**

| NameLast                          | NameFirst | JobPerm | JobClass                       | PrimeSite                      | BegDate    | EndDate    | Comment                           |
|-----------------------------------|-----------|---------|--------------------------------|--------------------------------|------------|------------|-----------------------------------|
| <b>EMPLOY/RE-EMPLOY</b>           |           |         |                                |                                |            |            |                                   |
| LEARY                             | IAN       | 0       | Teacher, Elementary Spec Subj  | THEODORE JUDAH ELEMENTARY      | 11/1/2018  | 6/30/2019  | EMPLOY PROB 0 11/1/18             |
| CAMACHO                           | ADRIANNE  | 0       | Teacher, High School           | ENGINEERING AND SCIENCES HS    | 11/9/2018  | 6/30/2019  | EMPLOY PROB 0 11/9/18             |
| CAMACHO                           | ADRIANNE  | 0       | Teacher, High School           | JOHN F. KENNEDY HIGH SCHOOL    | 11/9/2018  | 6/30/2019  | EMPLOY PROB 0 11/9/18             |
| GRAHAM                            | ILESHA    | B       | Assistant Principal, High Sch  | C. K. McCLATCHY HIGH SCHOOL    | 10/30/2018 | 6/30/2019  | EMPLOY PROB 1 10/30/18            |
| MANDUJAN                          | SALLY     | B       | Teacher, Resource, Special Ed. | NEW TECH                       | 11/13/2018 | 6/30/2019  | EMPLOY PROB 1 11/13/18            |
| <b>LEAVES</b>                     |           |         |                                |                                |            |            |                                   |
| DALTON                            | AMBER     | 0       | Teacher, High School           | JOHN F. KENNEDY HIGH SCHOOL    | 11/12/2018 | 6/30/2019  | LOA ADMIN (UNPD) 11/12/18-6/30/19 |
| NEUMANN                           | JACELYN   | B       | Teacher, Elementary            | ETHEL PHILLIPS ELEMENTARY      | 11/12/2018 | 6/30/2019  | LOA ADMIN (UNPD) 11/12/18-6/30/19 |
| RATHBUN                           | TERINA    | C       | Teacher, High School           | C. K. McCLATCHY HIGH SCHOOL    | 11/8/2018  | 2/7/2019   | LOA (PD) FMLA/CFRA HE 11/8-2/7/19 |
| VAUGHANBECHTOLD                   | KERRY     | A       | Teacher, High School           | C. K. McCLATCHY HIGH SCHOOL    | 9/14/2018  | 10/14/2018 | LOA (PD) FMLA/HE 9/14-10/14/18    |
| VAUGHANBECHTOLD                   | KERRY     | A       | Teacher, High School           | C. K. McCLATCHY HIGH SCHOOL    | 10/15/2018 | 6/30/2019  | LOA RTN (PD) 10/15/18             |
| ZARZA                             | VILMA     | 0       | Teacher, Elementary            | ISADOR COHEN ELEMENTARY SCHOOL | 11/2/2018  | 6/30/2019  | LOA RTN (UNPD) ADMIN 11/2/18      |
| <b>RE-ASSIGN/STATUS CHANGE</b>    |           |         |                                |                                |            |            |                                   |
| CAVIN                             | EDWARD    | C       | Teacher, Spec Ed               | A. M. WINN - K-8               | 8/1/2018   | 10/10/2018 | STCHG TO PROB 2 8/1/18            |
| <b>SEPARATE / RESIGN / RETIRE</b> |           |         |                                |                                |            |            |                                   |
| KALTENBACH                        | SARAH     | B       | School Social Worker           | SPECIAL EDUCATION DEPARTMENT   | 7/1/2018   | 11/23/2018 | SEP/RESIGN 11/23/18               |
| NEWMAN                            | JEAN      | A       | Teacher, Adult Ed, Hourly      | NEW SKILLS & BUSINESS ED. CTR  | 7/1/2018   | 12/18/2018 | SEP/RETIRE 12/18/18               |
| SELSELEH                          | MARY      | A       | Teacher, Adult Ed, Hourly      | NEW SKILLS & BUSINESS ED. CTR  | 7/1/2018   | 12/31/2018 | SEP/RETIRE 12/31/18               |

**Attachment 2: CLASSIFIED 12/06/18**

| NameLast                       | NameFirst  | JobPerm | JobClass                     | PrimeSite                      | BegDate    | EndDate    | Comment                                     |
|--------------------------------|------------|---------|------------------------------|--------------------------------|------------|------------|---|
| <b>EMPLOY/RE-EMPLOY</b>        |            |         |                              |                                |            |            |   |
| AGUILAR                        | ROSALINDA  | B       | Fd Sv Asst I                 | NUTRITION SERVICES DEPARTMENT  | 11/26/2018 | 6/30/2019  | EMPLOY PROB 1 11/26/18                      |
| ALLEN                          | DANIELLE   | Q       | Noon Duty                    | LEATAATA FLOYD ELEMENTARY      | 9/24/2018  | 6/30/2019  | EMPLOY PROB LTA (A) 9/24/18                 |
| BAROCIO                        | YOLANDA    | B       | Morning Duty                 | WILLIAM LAND ELEMENTARY        | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| BAROCIO                        | YOLANDA    | B       | Noon Duty                    | WILLIAM LAND ELEMENTARY        | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| BASIUK                         | ALENA      | B       | Fd Sv Asst I                 | NUTRITION SERVICES DEPARTMENT  | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| CALDERON-HUEZO                 | LUIS       | B       | Noon Duty                    | WILLIAM LAND ELEMENTARY        | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| CALEB                          | CARMELLA   | B       | Noon Duty                    | WILLIAM LAND ELEMENTARY        | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| CHAPEL                         | JEFFREY    | B       | Morning Duty                 | LEATAATA FLOYD ELEMENTARY      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| CHAPEL                         | JEFFREY    | B       | Noon Duty                    | LEATAATA FLOYD ELEMENTARY      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| CURRINGTON                     | MALI       | B       | Noon Duty                    | PARKWAY ELEMENTARY SCHOOL      | 9/24/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| DOVE                           | ALICIA     | B       | Morning Duty                 | LEATAATA FLOYD ELEMENTARY      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| DOVE                           | ALICIA     | B       | Noon Duty                    | LEATAATA FLOYD ELEMENTARY      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| FREAS                          | BEATRIZ    | B       | Noon Duty                    | PARKWAY ELEMENTARY SCHOOL      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| FUQUA                          | TINA       | B       | Noon Duty                    | O. W. ERLEWINE ELEMENTARY      | 8/30/2018  | 11/15/2018 | EMPLOY 8/30/18 SEP/RESIGN 11/15/18          |
| GAINES                         | TONAE      | B       | Noon Duty                    | PARKWAY ELEMENTARY SCHOOL      | 9/24/2018  | 6/30/2019  | EMPLOY PROB 9/24/18                         |
| GONZALEZ                       | CLAUDIA    | B       | Fd Sv Asst I                 | NUTRITION SERVICES DEPARTMENT  | 11/16/2018 | 6/30/2019  | EMPLOY PROB 1 11/16/18                      |
| GRAVES                         | RAYMOND    | Q       | Noon Duty                    | LEATAATA FLOYD ELEMENTARY      | 9/24/2018  | 6/30/2019  | EMPLOY PROB LTA (A) 9/24/18                 |
| GREEN                          | WILLIE     | B       | Noon Duty                    | JOHN H. STILL - K-8            | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| HOBART                         | DIEDRE     | B       | Instructional Aide           | PARKWAY ELEMENTARY SCHOOL      | 10/30/2018 | 12/31/2018 | EXTSEP/39MO RR 12/31/18                     |
| JOHNSON                        | ERICA      | B       | Morning Duty                 | JOHN H. STILL - K-8            | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| JOHNSON                        | ERICA      | B       | Noon Duty                    | JOHN H. STILL - K-8            | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| JORDAN                         | SANDRA     | B       | Fd Sv Asst I                 | NUTRITION SERVICES DEPARTMENT  | 11/13/2018 | 6/30/2019  | EMPLOY PROB 1 11/13/18                      |
| LOAIZA ESQUIVIAS               | ANA        | B       | Inst Aid, Spec Ed            | WASHINGTON ELEMENTARY SCHOOL   | 11/26/2018 | 6/30/2019  | EMPLOY PROB 1 11/26/18                      |
| MERRIWEATHER                   | CANDACE    | B       | Morning Duty                 | PARKWAY ELEMENTARY SCHOOL      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| MERRIWEATHER                   | CANDACE    | B       | Noon Duty                    | PARKWAY ELEMENTARY SCHOOL      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| ROUX                           | MARY GRACE | B       | Noon Duty                    | JOHN H. STILL - K-8            | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| RUNFAL                         | JASMINE    | B       | Noon Duty                    | WILLIAM LAND ELEMENTARY        | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| SCHARNOW                       | ANDREA     | B       | Morning Duty                 | LEATAATA FLOYD ELEMENTARY      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| SCHARNOW                       | ANDREA     | B       | Noon Duty                    | LEATAATA FLOYD ELEMENTARY      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| SHEFFIELD                      | TERRI      | B       | Morning Duty                 | HOLLYWOOD PARK ELEMENTARY      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| SHEFFIELD                      | TERRI      | B       | Noon Duty                    | HOLLYWOOD PARK ELEMENTARY      | 8/30/2018  | 6/30/2019  | EMPLOY PROB 8/30/18                         |
| THAO                           | SHADY      | B       | Teacher Assistant, Bilingual | WOODBINE ELEMENTARY SCHOOL     | 11/13/2018 | 6/30/2019  | EMPLOY PROB 1 11/13/18                      |
| TORIZ DE MEDINA                | MARIA      | B       | Parent Advisor               | LUTHER BURBANK HIGH SCHOOL     | 11/15/2018 | 6/30/2019  | EMPLOY PROB 11/15/18                        |
| VALDERRAMA ALVARADO            | ADRIANA    | B       | Office Tchnon II             | AMERICAN LEGION HIGH SCHOOL    | 11/26/2018 | 6/30/2019  | EMPLOY PROB 1 11/26/18                      |
| VASCONEZ                       | COLLEEN    | B       | Morning Duty                 | SUTTERVILLE ELEMENTARY SCHOOL  | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| VASCONEZ                       | COLLEEN    | B       | Noon Duty                    | SUTTERVILLE ELEMENTARY SCHOOL  | 8/30/2018  | 6/30/2019  | EMPLOY PROB 1 8/30/18                       |
| HUYNH                          | TRACY      | A       | Teacher Assistant, Bilingual | C. K. McCLATCHY HIGH SCHOOL    | 12/3/2018  | 6/30/2019  | REEMPL FR 39 MO RR 12/3/18                  |
| BRADLEY                        | MELVINIA   | B       | Morning Duty                 | LEATAATA FLOYD ELEMENTARY      | 8/30/2018  | 6/30/2019  | REEMPLOY PROB 8/30/18                       |
| BRADLEY                        | MELVINIA   | B       | Noon Duty                    | LEATAATA FLOYD ELEMENTARY      | 8/30/2018  | 6/30/2019  | REEMPLOY PROB LTA (A) 8/30/18               |
| <b>LEAVES</b>                  |            |         |                              |                                |            |            |   |
| HOLTON                         | SCOTT      | A       | School Plant Ops Mngr I      | PONY EXPRESS ELEMENTARY SCHOOL | 11/26/2018 | 12/25/2018 | LOA (PD) MILITARY 11/26-12/25/18            |
| HOLTON                         | SCOTT      | A       | School Plant Ops Mngr I      | PONY EXPRESS ELEMENTARY SCHOOL | 12/26/2018 | 4/21/2019  | LOA (UNPD) MILITARY 12/26/18-4/21/19        |
| PHILLIPS                       | TARA       | A       | Nut Svc Inv Con Fac          | NUTRITION SERVICES DEPARTMENT  | 10/9/2018  | 11/25/2018 | LOA (PD) FMLA/HE 10/9-11/25/18              |
| PHILLIPS                       | TARA       | A       | Nutrition Svcs Pgm Tech      | NUTRITION SERVICES DEPARTMENT  | 10/9/2018  | 11/25/2018 | LOA (PD) FMLA/HE 10/9-11/25/18              |
| PHILLIPS                       | TARA       | A       | Nut Svc Inv Con Fac          | NUTRITION SERVICES DEPARTMENT  | 11/26/2018 | 6/30/2019  | LOA (PD) RTN 11/26/18                       |
| PHILLIPS                       | TARA       | A       | Nutrition Svcs Pgm Tech      | NUTRITION SERVICES DEPARTMENT  | 11/26/2018 | 6/30/2019  | LOA (PD) RTN 11/26/18                       |
| RILEY                          | TIERRA     | A       | Fd Sv Asst III               | NUTRITION SERVICES DEPARTMENT  | 10/24/2018 | 11/7/2018  | LOA (UNPD) 10/24-11/7/18/SEP RESIGN 11/7/18 |
| <b>RE-ASSIGN/STATUS CHANGE</b> |            |         |                              |                                |            |            |   |
| REYES JR                       | MARIO      | B       | School Plant Ops Mngr I      | O. W. ERLEWINE ELEMENTARY      | 10/23/2018 | 6/30/2019  | REA FR CUSTODIAN 10/23/18                   |
| SAUCEDA                        | RUTH       | B       | Fd Sv Asst III               | NUTRITION SERVICES DEPARTMENT  | 11/1/2018  | 6/30/2019  | REA/STCHG 11/1/18                           |
| AGUILERA                       | SHERYL     | B       | Noon Duty                    | GENEVIEVE DIDION ELEMENTARY    | 8/30/2018  | 6/30/2019  | STCHG 8/30/18                               |
| BROADBENT                      | MISTY      | A       | Bus Driver                   | TRANSPORTATION SERVICES        | 11/15/2018 | 6/30/2019  | STCHG 11/15/18                              |

| NameLast                          | NameFirst | JobPerm | JobClass                     | PrimeSite                     | BegDate    | EndDate    | Comment                         |
|-----------------------------------|-----------|---------|------------------------------|-------------------------------|------------|------------|---------------------------------|
| GARAY                             | GLORIA    | B       | Bus Driver                   | TRANSPORTATION SERVICES       | 11/8/2018  | 3/31/2019  | STCHG 11/8/18                   |
| HALEY                             | KATHERINE | A       | Bus Attendant                | TRANSPORTATION SERVICES       | 11/9/2018  | 6/30/2019  | STCHG 11/9/18                   |
| JARDINE                           | SHERYL    | A       | Bus Driver                   | TRANSPORTATION SERVICES       | 11/27/2018 | 6/30/2019  | STCHG 11/27/18                  |
| KESSLER                           | MICHAEL   | A       | Bus Driver                   | TRANSPORTATION SERVICES       | 11/6/2018  | 6/30/2019  | STCHG 11/6/18                   |
| LEMIRE                            | AARON     | A       | Bus Driver                   | TRANSPORTATION SERVICES       | 11/27/2018 | 6/30/2019  | STCHG 11/27/18                  |
| LEVINGSTON                        | TERRANCE  | A       | Bus Driver                   | TRANSPORTATION SERVICES       | 11/8/2018  | 6/30/2019  | STCHG 11/8/18                   |
| LEVINGSTON                        | TERRY     | A       | Bus Driver                   | TRANSPORTATION SERVICES       | 11/7/2018  | 6/30/2019  | STCHG 11/7/18                   |
| MAISONET-BURSIAGA                 | JESSICA   | A       | Bus Driver                   | TRANSPORTATION SERVICES       | 11/27/2018 | 6/30/2019  | STCHG 11/27/18                  |
| MONTOYA SANCHEZ                   | LIZETH    | A       | Teacher Assistant, Bilingual | BG CHACON ACADEMY             | 7/1/2018   | 1/31/2019  | STCHG 7/1/18                    |
| PATTERSON                         | GILFORD   | A       | Bus Driver                   | TRANSPORTATION SERVICES       | 11/9/2018  | 6/30/2019  | STCHG 11/9/18                   |
| RODRIGUEZ                         | VERONICA  | A       | Bus Driver                   | TRANSPORTATION SERVICES       | 11/6/2018  | 6/30/2019  | STCHG FR 11/6/18                |
| YEE                               | CECILIA   | R       | Teacher Assistant, Bilingual | ELDER CREEK ELEMENTARY SCHOOL | 9/12/2018  | 6/30/2019  | STCHG 9/12/18                   |
| <b>SEPARATE / RESIGN / RETIRE</b> |           |         |                              |                               |            |            |                                 |
| BEARD                             | JASON     | B       | Custodian                    | LEATAATA FLOYD ELEMENTARY     | 8/30/2018  | 11/14/2018 | SEP/RESIGN 11/14/18             |
| CHALOUPKA                         | ASHLEY    | B       | Fd Sv Asst I                 | NUTRITION SERVICES DEPARTMENT | 7/1/2018   | 11/2/2018  | SEP/RESIGN 11/2/18              |
| LUNA                              | NOEMI     | B       | Fd Sv Asst I                 | NUTRITION SERVICES DEPARTMENT | 11/1/2018  | 11/5/2018  | SEP/RESIGN 11/5/18              |
| MENDOZA                           | ELISE     | A       | Inst Aid, Spec Ed            | ROSA PARKS MIDDLE SCHOOL      | 9/1/2018   | 11/23/2018 | SEP/RESIGN 11/23/18             |
| PIERCE                            | KEISHA    | B       | Fd Sv Asst I                 | NUTRITION SERVICES DEPARTMENT | 7/1/2018   | 11/9/2018  | SEP/RESIGN 11/9/18              |
| POTTS JR                          | TRACEY    | A       | Inst Aid, Spec Ed            | BRET HARTE ELEMENTARY SCHOOL  | 11/1/2018  | 11/2/2018  | SEP/RESIGN 11/2/18              |
| VELEZ-RUSSELL                     | NORMA     | A       | Inst Aid, Spec Ed            | C. K. McCLATCHY HIGH SCHOOL   | 7/1/2018   | 11/5/2018  | SEP/RESIGN 11/5/18              |
| WONG                              | MAI       | A       | Teacher Assistant, Bilingual | C. K. McCLATCHY HIGH SCHOOL   | 7/1/2018   | 11/30/2018 | SEP/RETIRE 11/30/18             |
| YEAGER                            | DONNA     | A       | Fd Sv Asst I                 | NUTRITION SERVICES DEPARTMENT | 7/1/2018   | 11/8/2018  | SEP/RESIGN 11/8/18              |
| <b>TRANSFER</b>                   |           |         |                              |                               |            |            |                                 |
| DIAZ                              | LESTER    | A       | Inst Aid, Spec Ed            | HIRAM W. JOHNSON HIGH SCHOOL  | 11/13/2018 | 6/30/2019  | ADMIN TR FR FERN BACON 11/13/18 |



## SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.1c

**Meeting Date:** December 6, 2018

**Subject:** Approve the Leataata Floyd Elementary School Farm and Community Garden Project Agreement

- ☐ 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:** Board to approve the Leataata Floyd Elementary School Farm and Community Garden Project Agreement between the District and the City of Sacramento.

**Background/Rationale:** Northwest Land Park LLC previously made arrangements with the Sacramento City Unified School District to use land adjacent to Leataata Floyd Elementary School located at 401 McClatchy Way to establish an urban farm and a community garden to benefit the residents within the surrounding community, including the students who attend the School and their parents.

The Farm will be developed as urban farm for the purpose of educating students about agriculture, environmental protection, health and nutrition. In January 2016, the District approved the Food Literacy Center, a non-profit corporation, as operator of the Floyd Farm. Food Literacy intends to also use the Farm to educate school parents and the larger community about how sustainable organic gardening provides health and nutrition benefits.

The Community Garden component will allow for School staff, parents, and community members to obtain rights to a garden plot to grow their own fruits and vegetables. The Community Garden will be operated and maintained by the City.

Students, their parents, and other residents within the Northwest Land Park community will benefit from the establishment of the Farm and the Community Garden as an educational and recreational learning center. CA Education Code Section 10900 authorizes school districts to work with cities to conduct programs of community education and recreation for children and adults.

**Financial Considerations:** None at this time.

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

**Documents Attached:**

1. Farm and Community Garden Project Agreement

**Estimated Time of Presentation:** N/A

**Submitted by:** Cathy Allen, Chief Operations Officer

**Approved by:** Jorge A. Aguilar, Superintendent

**LEATAATA FLOYD ELEMENTARY SCHOOL  
FARM AND COMMUNITY GARDEN PROJECT AGREEMENT**

THIS AGREEMENT ("Agreement") is made as of \_\_\_\_\_, 2018, by and between the SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, a public school district ("District") and the CITY OF SACRAMENTO, a municipal corporation ("City") (collectively, the "Parties").

**Background**

- A. Northwest Land Park LLC ("Developer") has made arrangements with the Sacramento City Unified School District ("District") to use excess land at the Leataata Floyd Elementary School (the "School") located at 401 McClatchy Way to establish an urban farm (the "Farm") and a community garden (the "Community Garden") to benefit the residents within the surrounding community, including the students who attend the School and their parents.
- B. The Farm is to be developed as urban farm for the purpose of educating students about agriculture, environmental protection, health and nutrition. The District has made arrangements with Food Literacy Center, a non-profit corporation, for operation of the Farm. Food Literacy intends to also use the Farm to educate School parents and the larger community about how sustainable organic gardening provides health and nutrition benefits.
- C. The Community Garden component will allow for School staff, parents, and community members to obtain rights to a garden plot to grow their own fruits and vegetables. The Community Garden is to be operated and maintained by the City.
- D. The children of residents at the Northwest Land Park development project are expected to attend the School. The students, their parents, and other residents within the Northwest Land Park community would benefit from the establishment of the Farm and the Community Garden as an educational and recreational learning center. CA Education Code Section 10900 authorizes school districts to work with cities to conduct programs of community education and recreation for children and adults.
- E. CA Government Code Section 66477(f) (the "Quimby Act") provides that land used for "recreational community gardening" can qualify as parkland as long as the produce is not sold for commercial purposes. The City must obtain an interest in the property that is to be dedicated as parkland in order to qualify for Quimby Act credit. Under the terms of an agreement between Developer, District and City dated October 3, 2012, City is to grant Developer parkland dedication credit for the Farm and Community Garden easement area granted to City by District.
- F. The agreement between the City and Developer also provides that the Developer will construct the Farm and Community Garden with park impact fees generated from the Northwest Land Park development project. The Farm site will be graded, an

irrigation system and utilities installed, and fencing provided in accordance with the Farm and Community Garden Master Plan and the District's specifications. The District, subject to available District funds and budget constraints, intends to construct a building, the cost and size to be determined, within the Farm area for food processing, storage, and education. Any additional structures desired by the Parties will be constructed by the Developer, upon receiving District approval.

- G. The Parties intend that the Farm and Community Garden are constructed concurrently. After the District grants City the easement over the Farm and Community Garden property, City will enter into an agreement with the Developer to construct these facilities in accordance with the terms of this Agreement.

### **Agreement**

NOW, THEREFORE, the Parties agree as follows:

1. EASEMENT – In consideration of the terms and covenants set forth in this Agreement, the District agrees to grant City an easement over a portion of the School property in the form attached, and City agrees to accept the easement.
2. MASTER PLAN - The District's grant of the easement is conditioned on District's prior approval of the Farm and Garden Master Plan, which is to be prepared by Developer and subject to approval by the City Council. As used herein, "Farm" and "Community Garden" means the areas as depicted in the easement's Exhibit B, the plat map depicting the Easement Area.
3. FARM AND COMMUNITY GARDEN CONSTRUCTION - City will arrange for the construction of the Farm and Community Garden by the Developer in accordance with the approved Farm and Garden Master Plan, and the District and City specifications as applicable. City accepts the property in its current condition and District shall have no liability to make the property suitable for construction of the Farm and Community Garden. City will insure that Developer's construction contractor posts 100% performance and payment bonds, and carries a minimum \$1 million General Liability insurance coverage which names District and City as additional insureds, as well as workers compensation coverage with a waiver of subrogation. The Farm and Community Garden, subject to available District funds and budget constraints, are to be constructed concurrently and the construction schedule is subject to District's approval to minimize impacts to the School operation. City will provide District with a minimum of fifteen days prior notice before construction commences.
4. FARM OPERATION AND MAINTENANCE – District shall have the exclusive right to make arrangements for the operation and maintenance of the Farm. District, through its arrangements with the Food Literacy Center, shall insure that members of the public, including residents of the Northwest Land Park development project, will have an opportunity to benefit from the educational component of the Farm operation by granting public access, such as an open house, to portions of the Farm



on days and hours as determined by the District. The Parties acknowledge that the Farm will be fenced and generally not open for unsupervised access by the public in order to protect the equipment and plantings from damage and to protect the public from harm.

5. FARM MAINTENANCE AND OPERATION COSTS – Although the City has established a maintenance assessment community facilities district that encompasses the Northwest Land Park development project and an allocation for park maintenance, which includes the off-site Farm and Community Garden, before the Farm commences operations, and before each fiscal year thereafter, the City and the District shall agree on a budget, subject to available funds described herein and subject to available District funds and budget constraints, to apportion for payment all operational and maintenance expenses, including utilities and staff costs associated with the Food Literacy Center, to support the Farm.
6. SALE OF FARM PRODUCE - The Parties acknowledge that the Farm is intended to educate students regarding agricultural, environmental protection, health and nutrition practices. City agrees that the produce from the Farm may be sold by the Food Literacy Center as long as the net sales proceeds are invested in the operation and maintenance of the Farm.
7. COMMUNITY GARDEN OPERATION AND MAINTENANCE - The Community Garden is intended to provide an opportunity for School teachers and students, School parents, and Northwest Land Park residents to engage in planting and harvesting produce for their own use. City will be responsible for the operation and maintenance of the Community Garden, and payment of all utility charges.

City agrees to provide a preference in allocating garden plots to School staff and parents, with at least half of the plots set-aside for registration by School users. If the School is not using all of their assigned garden plots, City will have the opportunity to assign the vacant/abandoned plots to members of the public for a one year term. All gardeners will be required to comply with City's community garden rules, which include plant type restrictions, herbicide prohibition, and plot maintenance requirements.

8. INSURANCE AND INDEMNITY – District and City have entered into a Memorandum of Understanding (“MOU”) dated May 31, 2001 (City Agreement No. 2001-050), which provides for each party to maintain certain insurance coverages and to defend and hold harmless the other party for any liability caused by the negligence of their officers, agents or employees. The Parties agree to be bound by the terms of the MOU and to incorporate the indemnity provisions set forth in the MOU in this Agreement in the event that the MOU is ever terminated.
9. NAYLOR ACT WAIVER – City agrees that in consideration of the easement to be granted by District to City at no cost, City will not assert rights under the Naylor Act regarding acquiring the District property at less than fair market value if District

determines that the School site is surplus property. District is willing to enter into this Agreement under the express understanding that the easement will not create Naylor Act issues for District. Therefore, in consideration of District's permission to allow its property to be made available for public recreational use, City hereby waives any rights in the Easement Area (as defined in the attached Easement Deed) that may arise in the future under the Naylor Act.

If District ever determines that it would be in District's best interest to close the School and sell the parcel of land which includes the Easement Area, then either, at City's election: (i) the Easement Area shall be segregated from the remainder and City shall have the right to purchase the residual fee interest based on an appraisal, and continue to use the Easement Area for open space and recreational purposes; or (ii) City shall reconvey its interest in the Easement Area without any recourse of, or obligation to, District, including any obligation to remove any improvements on the Easement Area.

10. SIGNAGE - City may install directional and information signage within the Community Garden portion of the Easement Area without the prior written consent of District. Any signage to be placed outside of the Easement Area within the School property must be approved by District. City's signage shall post the hours that the Community Garden is open to the public, which is generally from sunrise to sunset. City will also post rules with regard to garden operations to prohibit use of radios or other audio equipment during School hours, as well as any other rules that the Parties mutually agree is needed to minimize disruption to School operations.
11. WAIVER - The waiver by either party of any breach of any term or condition in this Agreement shall not be deemed to be a waiver of any subsequent breach of the same or any other term or condition.
12. COMPLIANCE WITH ENVIRONMENTAL LAWS - City represents, warrants and covenants that City and its employees, agents and contractors will occupy and use the Easement Area in compliance with all applicable federal, state and local laws, ordinances and regulations (including consent decrees and administrative orders) relating to public health and safety and protection of the environment (collectively "Environmental Laws"). City will not permit any storage, release, or disposal of any hazardous material, as that term is defined in the Environmental Laws, on or within the Easement Area. City shall immediately notify District of any release of hazardous material in or around the Easement Area and shall take such necessary remediation measures at City's expense to complete the remediation to the satisfaction of District.
13. NOTICES

All notices and demands required to be given between the Parties shall be in writing and transmitted by any of the following methods: (1) facsimile with proof of transmission; (2) overnight mail with proof of delivery; (3) email provided receipt is acknowledged; (4) personal delivery; (5) certified mail, return receipt requested; or

(6) by regular mail placed in the United States Mail, postage prepaid, and addressed as follows:

Notice to City:

City of Sacramento  
Director, Department of Youth, Parks and Community Enrichment  
New City Hall  
915 I Street, 3rd Floor  
Sacramento, CA 95814

Notice to District:

Sacramento City Unified School District  
Superintendent  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

The Parties may designate other addresses by notice in writing.

14. NO JOINT VENTURE OR AGENCY

The Parties to this Agreement do not constitute a joint venture, partnership or association. It is understood and agreed that each Party is an independent contractor and neither Party, nor any of its employees or agents, shall be considered for any reason whatsoever to be employees of the other Party.

15. NO THIRD PARTY BENEFICIARIES

This Agreement is for the sole benefit of the Parties. Nothing set forth in this Agreement is intended to benefit or create any legal rights to any person not a party to this Agreement, including without limitation Developer.

16. ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the Parties and supersedes any prior written or oral agreements between the Parties with respect to the matters contained herein.

17. AUTHORITY

Each of the signatories to this Agreement represents that he/she is authorized to sign the Agreement on behalf of such party and that all agency approvals, resolutions and consents which must be obtained to bind such party have been obtained that no further approvals, acts or consents are required to bind such party to this Agreement.

[signature page follows]

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed as of the day and year first written above.

**City of Sacramento**

**Sacramento City Unified School District**

By: \_\_\_\_\_

By: \_\_\_\_\_

APPROVED AS TO FORM:

APPROVED AS TO FORM:

By: \_\_\_\_\_  
Senior Deputy City Attorney

By: \_\_\_\_\_  
Legal Counsel

ATTEST:

By: \_\_\_\_\_  
Assistant City Clerk



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.1d

**Meeting Date:** December 13, 2018

**Subject:** Approve C. K. McClatchy High School Field Trip to Spokane, Washington January 3-6, 2019

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

**Division:** Academic Office

**Recommendation:** Approve C. K. McClatchy High School Field Trip to Gonzaga University, Spokane, WA from January 3, 2019 to January 6, 2019.

**Background/Rationale:** On January 3, 2019 a group of two students, one parent chaperone and one adult chaperone from C. K. McClatchy High School will travel via commercial airline to Spokane, WA to participate in a debate tournament at Gonzaga University in Spokane, WA.

**Financial Considerations:** No cost to the district.

**LCAP Goal(s):** College and Career Ready Students

**Documents Attached:**

1. Out of State Field Trip Documents

**Estimated Time of Presentation:** N/A

**Submitted by:** Dr. Iris Taylor, Chief Academic Officer

Chad Sweitzer, Instructional Assistant Superintendent

**Approved by:** Jorge A. Aguilar, Superintendent

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

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

School Name CKM Date 11 / 14 / 18  
 Teacher's Name Stephen Goldberg Room # \_\_\_\_\_ Telephone # 9167120782  
 Fax # 9165512196

Field Trip Destination Gonzaga University, Spokane, WA

☐ Local-50 mile radius (bus/walking) ☐ Local-50 mile radius (driver led trips) ☒ Out-of-Town (Beyond 50 mile radius)  
(forward directly to Field Trip Office)

☐ Overnight ☒ Out-of-State/Country ☐ Involving Swimming or Wading ☐ Unusual Activities

Route Flying out of Sacramento to Spokane

Educational nature of field trip/excursion debate tournament

Depart Date 1 / 3 / 19 Time 2:15pm am/pm Return Date 1 / 6 / 19 Time 4:30pm am/pm

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

Funding Source CKM Debate Boosters Financial Assistance Available? ☒ Yes ☐ No

Number of students participating: 2

| Adult Chaperones/Drivers: | DRIVER  | DRIVER  |
|---------------------------|---|---|
| 1) <u>Kristi Morioka</u>  | <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 2) _____ <input type="checkbox"/> yes <input type="checkbox"/> no |
| 3) _____                  | <input type="checkbox"/> yes <input type="checkbox"/> no            | 4) _____ <input type="checkbox"/> yes <input type="checkbox"/> no |

Teachers and Staff Attending:

|                            |   |   |
|----------------------------|---|---|
| 1) <u>Stephen Goldberg</u> | <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 2) _____ <input type="checkbox"/> yes <input type="checkbox"/> no |
| 3) _____                   | <input type="checkbox"/> yes <input type="checkbox"/> no            | 4) _____ <input type="checkbox"/> yes <input type="checkbox"/> no |

Principal Approval [Signature] Date 11/14/18

Risk Management Approval (Unusual Activities) [Signature] Date 11/27/18

Segment Administrator Approval [Signature] Date 11-15-18

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

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

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

School Name CK McClatchy Date 11 / 19 / 18  
Teacher's Name Stephebn Goldberg Room # \_\_\_\_\_ Telephone # 9167120782  
Field Trip Destination Gonzaga University, Spokane WA  
Reason for travel Debate tournament

List unusual activities, water activities or high risk activities (examples: rafting, snorkeling, rock climbing, skiing, etc.) as a special parent waiver may be required. Submit copy of contract or waiver to Risk Management for review before signing. Attach a detailed Itinerary for each day

Signed Stephen Goldberg  
Teacher

**Approvals:**

[Signature] 11 / 27 / 18  
Principal Date  
[Signature] 11 / 27 / 18  
Risk Management Dept. Date  
[Signature] 11 / 27 / 18  
Segment Administrator Date  
[Signature] 11 / 27 / 18  
Superintendent Date

/ /   
Board Approval Date

**TRAVEL REQUEST FORM (ACC-F014)**  
Sacramento City Unified School District

|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|---|---|---|--|--|--|---|--------------|--|--|--|--|---|----|----|----|----|----|--|--|--|--|--|--|--|--|--|--|--|--|
| <b>Request to Attend:</b><br><input type="checkbox"/> Conference/Workshop<br><input type="checkbox"/> Business Meeting  | <b>Purpose for Attending:</b><br><input type="checkbox"/> Professional Development<br><input type="checkbox"/> Continued Education Credits Earned | <b>Instructions:</b> This form must be completed and received in Accounts Payable at least 30 days prior to the proposed trip- 60 days if out-of-state.<br><br>REQ # _____  |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| School/Department <u>C. K. McClatchy</u>  |   | Date <u>11/7/18</u>   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| Date(s) of Event <u>1/3/19 - 1/6/19</u>   |   | Location <u>Gonzaga University, Spokane, WA</u>   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| Event Title (attach brochure) <u>Debate Tournament</u>  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| Purpose* <u>Debate Tournament</u>   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| *(what value does this activity give students, attendees, staff, department/site or community?)   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| How does this travel align with the District's strategic plan? <u>College and career ready students</u>   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| How will this activity/event be used and shared? _____  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| Name of Attendee(s) _____<br>(attach sheet for additional attendees)  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>Stephen Goldberg</td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>   | Stephen Goldberg  |   |  |  |  | <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>Debate Coach</td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table> | Debate Coach |  |  |  |  | <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td>No</td></tr> <tr><td>No</td></tr> <tr><td>No</td></tr> <tr><td>No</td></tr> <tr><td>No</td></tr> </table> | No | No | No | No | No | <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table> |  |  |  |  |  | <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table> |  |  |  |  |  |
| Stephen Goldberg  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
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|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| Debate Coach  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| No  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| No  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| No  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| No  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| No  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
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|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
|   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>**IF A SUBSTITUTE IS NEEDED, SEND A COPY OF THIS FORM TO PERSONNEL, BOX 770</b>  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Approvals:</b><br><div style="display: flex; justify-content: space-between;"> <div> <u>[Signature]</u><br/>Principal/Department Head Signature &amp; Print Name<br/> <u>[Signature]</u><br/>Cabinet Level or Designee Signature<br/> <u>[Signature]</u><br/>Chief Business Officer Signature<br/> <u>[Signature]</u><br/>Superintendent or Designee Signature         </div> <div> <u>11/14/18</u><br/>Date<br/> <u>11-15-18</u><br/>Date<br/> <u>11-26-18</u><br/>Date<br/> <u>11/27/18</u><br/>Date         </div> </div> |   | District cost for all attendees (estimate)<br>Registration Fee *** <u>0.00</u><br>Meals included? <input type="checkbox"/><br>B <input type="checkbox"/> L <input type="checkbox"/> D <input type="checkbox"/><br>Lodging _____<br>Transportation _____<br>Meals _____<br>Other _____<br>TOTAL \$ <u>0.00</u> |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| <input type="checkbox"/> Categorical      Budget Code(s): <u>n/a</u>  |   | \$ _____  |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| <input type="checkbox"/> General Fund/Unrestricted  |   | \$ _____  |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| ***If any meals are included in the cost of registration, how many of each:    Breakfast _____    Lunch _____    Dinner _____   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Prepayment Requested:</b> All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| Requisition # _____      Dollar Amount _____  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| Registration Fee _____<br>Hotel _____<br>Airfare **** _____<br>Car Rental **** _____  |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |
| **** If airfare or car rental is requested, send a copy of this form to Purchasing, Box 830   |   |   |  |  |  |   |              |  |  |  |  |   |    |    |    |    |    |  |  |  |  |  |  |  |  |  |  |  |  |





# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.1e

**Meeting Date:** December 6, 2018

**Subject:** Approve West Campus High School Field Trip to Phoenix, Arizona  
December 18-23, 2018

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

**Division:** Academic Office

**Recommendation:** Approve West Campus High School Women's Basketball Field Trip to Phoenix, AZ from December 18, 2018 to December 23, 2018.

**Background/Rationale:** On December 18, 2018 a group of twelve students, one parent chaperone and one staff chaperone from West Campus High School will travel via commercial airline and rental vehicle to Phoenix, AZ to participate in the Nike Tournament of Champions.

**Financial Considerations:** No cost to the district.

**LCAP Goal(s):** College and Career Ready Students

**Documents Attached:**

1. Out of State Field Trip Documents

**Estimated Time of Presentation:** N/A

**Submitted by:** Dr. Iris Taylor, Chief Academic Officer

Chad Sweitzer, Instructional Assistant Superintendent

**Approved by:** Jorge A. Aguilar, Superintendent

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

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

School Name West Campus High School Date 10 / 29 / 18

Teacher's Name John Langston Room # \_\_\_\_\_ Telephone # 916-531-3529  
 Fax # \_\_\_\_\_

Field Trip Destination Nike Tournament of Champions/ Phoenix, Arizona

☐ Local-50 mile radius (bus/walking) ☐ Local-50 mile radius (driver led trips) ☐ Out-of-Town (Beyond 50 mile radius)  
 (forward directly to Field Trip Office)

☐ Overnight ☒ Out-of-State/Country ☐ Involving Swimming or Wading ☐ Unusual Activities

Route Southwest Flight -

Educational nature of field trip/excursion Basketball Tournament

Depart Date 12 / 18 / 18 Time 6:10 am/pm Return Date 12 / 23 / 18 Time 11:10 am/pm

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

Funding Source Parent payment/Fundraising Financial Assistance Available? ☒ Yes ☐ No

Number of students participating: 12

| Adult Chaperones/Drivers:    | DRIVER                                  |                             |          | DRIVER                       |                             |
|------------------------------|---|-----------------------------|----------|------------------------------|-----------------------------|
| 1) <u>Soledad Montemayor</u> | <input checked="" type="checkbox"/> yes | <input type="checkbox"/> no | 2) _____ | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| 3) _____                     | <input type="checkbox"/> yes            | <input type="checkbox"/> no | 4) _____ | <input type="checkbox"/> yes | <input type="checkbox"/> no |

Teachers and Staff Attending:

|                         |   |                             |          |                              |                             |
|-------------------------|---|-----------------------------|----------|------------------------------|-----------------------------|
| 1) <u>John Langston</u> | <input checked="" type="checkbox"/> yes | <input type="checkbox"/> no | 2) _____ | <input type="checkbox"/> yes | <input type="checkbox"/> no |
| 3) _____                | <input type="checkbox"/> yes            | <input type="checkbox"/> no | 4) _____ | <input type="checkbox"/> yes | <input type="checkbox"/> no |

Principal Approval [Signature] Date 11-2-18

Risk Management Approval (Unusual Activities) [Signature] Date 11/8/18

Segment Administrator Approval [Signature] Date 11-8-18

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

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

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

School Name West Campus High School Date 10/3/18  
Teacher's Name John Langston Room # \_\_\_\_\_ Telephone # 916-531-3529  
Field Trip Destination Phoenix Arizona  
Reason for travel Basketball Tournament

List unusual activities, water activities or high risk activities (examples: rafting, snorkeling, rock climbing, skiing, etc.) as a special parent waiver may be required. Submit copy of contract or waiver to Risk Management for review before signing. Attach a detailed itinerary for each day

Signed John Langston  
Teacher

Approvals:

[Signature] 11/2/18  
Principal Date

[Signature] 11/8/18  
Risk Management Dept. Date

[Signature] 11/8/18  
Segment Administrator Date

[Signature] 11/27/18  
Superintendent Date

1/1  
Board Approval Date

# TRAVEL REQUEST FORM (ACC-F014)

Sacramento City Unified School District

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

|  |                        |
|--|------------------------|
| School/Department <u>West Campus High School</u> | Date <u>11/02/2018</u> |
|--|------------------------|

|   |                                  |
|---|----------------------------------|
| Date(s) of Event <u>12/18/2018 - 12/23/2018</u> | Location <u>Phoenix, Arizona</u> |
|---|----------------------------------|

|   |
|---|
| Event Title (attach brochure) <u>Nike Tournament of Champions</u> |
|---|

|   |
|---|
| Purpose* <u>Take the Girl's Varsity Basketball team to a national tournament.</u> |
|---|

\*(What value does this activity give students, attendees, staff, department/site or community?)

|  |   |
|--|---|
| How does this travel align with the District's strategic plan? | <u>Prepare students for college and career ready.</u> |
|--|---|

|  |  |
|--|--|
| How will this activity/event be used and shared? | <u>Team building and bonding and as an experience of participation for the students.</u> |
|--|--|

| Name of Attendee(s)<br>(attach sheet for additional attendees) | Position         | Substitute<br>(Y/N)* ** | No. of Days<br>Required | Budget Code<br>(for substitute) |
|--|------------------|-------------------------|-------------------------|---------------------------------|
| <u>John Langston</u>   | <u>Coach</u>     | <u>No</u>               | <u> </u>                | <u> </u>                        |
| <u>Soledad Montemayor</u>                                      | <u>Volunteer</u> | <u>No</u>               | <u> </u>                | <u> </u>                        |
|  |                  | <u>No</u>               | <u> </u>                | <u> </u>                        |
|  |                  | <u>No</u>               | <u> </u>                | <u> </u>                        |
|  |                  | <u>No</u>               | <u> </u>                | <u> </u>                        |

**\*\*IF A SUBSTITUTE IS NEEDED, SEND A COPY OF THIS FORM TO PERSONNEL, BOX 770** ☐ Additional Attendees Attached

|   |   |
|---|---|
| <b>Approvals:</b><br><div style="display: flex; justify-content: space-between;"> <div> <u>[Signature]</u><br/>           Principal/Department Head Signature &amp; Print Name         </div> <div> <u>11-6-18</u><br/>           Date         </div> </div> <div style="display: flex; justify-content: space-between;"> <div> <u>[Signature]</u><br/>           Cabinet Level or Designee Signature         </div> <div> <u>11-3-18</u><br/>           Date         </div> </div> <div style="display: flex; justify-content: space-between;"> <div> <u>[Signature]</u><br/>           Chief Business Officer Signature         </div> <div> <u>11-26-18</u><br/>           Date         </div> </div> <div style="display: flex; justify-content: space-between;"> <div> <u>[Signature]</u><br/>           Superintendent or Designee Signature         </div> <div> <u>11/27/18</u><br/>           Date         </div> </div> | <b>District cost for all attendees (estimate)</b><br>Registration Fee *** <u> </u><br>Meals included? <input type="checkbox"/> B <input type="checkbox"/> L <input type="checkbox"/> D <input type="checkbox"/><br>Lodging <u> </u><br>Transportation <u> </u><br>Meals <u> </u><br>Other <u> </u><br><b>TOTAL</b> <u>0</u> |
|---|---|

|  |                          |             |  |
|--|--------------------------|-------------|--|
| <input type="checkbox"/> Categorical               | Budget Code(s): <u> </u> | \$ <u>0</u> |  |
| <input type="checkbox"/> General Fund/Unrestricted | <u> </u>                 | \$ <u>0</u> |  |

\*\*\*If any meals are included in the cost of registration, how many of each: Breakfast   Lunch   Dinner  

|   |                     |
|---|---------------------|
| <b>Prepayment Requested:</b> All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check |                     |
| Requisition # _____   | Dollar Amount _____ |
| Registration Fee _____  | _____               |
| Hotel _____   | _____               |
| Airfare **** _____  | _____               |
| Car Rental **** _____   | _____               |



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.1f

**Meeting Date:** December 6, 2018

**Subject:** Approve Resolution No. 3046: Resolution Regarding Board Stipends

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

**Division:** Board of Education

**Recommendation:** Approve Resolution No. 3046: Resolution Regarding Board Stipends.

**Background/Rationale:** Education Code section 35120 fails to define hardship which has led to uncertainty regarding payment of stipends for Board members who may be deserving of payment due to absence resulting from hardship or other duties such as jury duty or performing duties or services for the District at the time of a Board meeting. All stipend payments will be based on an attendance sign-in sheet as well as any Board resolution(s) excusing absences in compliance with law. A Board member who is absent from a meeting may be eligible for payment by reporting the excused absence to the Board Office. A Board resolution will be periodically placed, as needed, on the Board agenda to state that the reason for the absence complies with Education Code section 35120 and shall be reflected in the minutes.

**Financial Considerations:** None

**LCAP Goal(s):** Family and Community Empowerment

**Documents Attached:**

1. Resolution No. 3046: Resolution Regarding Board Stipends

**Estimated Time of Presentation:** N/A

**Submitted by:** Jessie Ryan, Board President

**Approved by:** Jorge A. Aguilar, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**RESOLUTION NO. 3046**

**RESOLUTION REGARDING BOARD STIPENDS**

**WHEREAS**, Education Code section 35120 and Board Bylaw 9250 of the Sacramento City Unified School District (“District”) authorize Board members to be paid stipends for meetings they were unable to attend due to illness, hardship or other duties such as jury duty or performing duties or services for the District at the time of a Board meeting; and

**WHEREAS**, the Board finds that the Board members may be paid, or retain, stipends for meetings they were unable to attend as stated in Attachment A.

**NOW, THEREFORE, BE IT RESOLVED** by the Sacramento City Unified School District Board of Education which finds and determines as follows:

1. Adopts the foregoing recitals as true and correct;
2. Authorizes stipends for meetings the Board members were unable to attend pursuant to Attachment A; and
3. Incorporates herein by reference Attachment A.

**PASSED AND ADOPTED** by the Sacramento City Unified School District Board of Education on this 6<sup>th</sup> day of December, 2018, by the following vote:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

---

Jessie Ryan  
President of the Board of Education

ATTESTED TO:

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Jorge A. Aguilar  
Secretary of the Board of Education

## **ATTACHMENT A**

### **RESOLUTION NO. 3046**

1. Absence Due to Hardship Finding. Stipends are authorized to the following Board member(s) due to a work related obligation which is deemed acceptable by the Board:
  - a. Board member Jay Hansen for the Board meeting on November 15, 2018.



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 10.1g

**Meeting Date:** December 6, 2018

**Subject:** Approve Minutes of the November 15, 2018 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 November 15, 2018 Board of Education Meeting.

**Background/Rationale:** None

**Financial Considerations:** None

**LCAP Goal(s):** Family and Community Empowerment

**Documents Attached:**

1. Minutes of the November 15, 2018 Board of Education Regular Meeting
2. Strategic Time Breakdown of November 15, 2018 Meeting Minutes

**Estimated Time of Presentation:** N/A

**Submitted by:** Jorge A. Aguilar, Superintendent

**Approved by:** N/A





Putting  
Children  
First

# Sacramento City Unified School District BOARD OF EDUCATION MEETING AND WORKSHOP

## Board of Education Members

Jessie Ryan, President, (Trustee Area 7)  
Darrel Woo, Vice President, (Trustee Area 6)  
Michael Minnick, 2<sup>nd</sup> Vice President, (Trustee Area 4)  
Jay Hansen, (Trustee Area 1)  
Ellen Cochrane, (Trustee Area 2)  
Christina Pritchett, (Trustee Area 3)  
Mai Vang, (Trustee Area 5)  
Rachel Halbo, Student Member

Thursday, November 15, 2018

**4:30 p.m. Closed Session**

**6:00 p.m. Open Session**

## Serna Center

Community Conference Rooms  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

# MINUTES 2018/19-10

*Allotted Time*

## **1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL**

Meeting called to order at 4:38 p.m.

Present:

President Ryan

Vice President Woo

2<sup>nd</sup> Vice President Minnick

Member Pritchett

Member Vang

Member Cochrane (arrived in Closed Session)

Absent:

Member Hansen

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

No public comment. Adjourned into Closed Session.

## **3.0 CLOSED SESSION**

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

- 3.1 Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA, SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (District Representative Cancy McArn)
- 3.2 Government Code 54956.9 Conference with Legal Counsel – Anticipated Litigation:
  - a) Existing litigation pursuant to subdivision (a) of Government Code section 54956.9 (OAH Case No. 2018060844)
  - b) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (One Potential Case)
  - c) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9 (One Potential Case)
- 3.3 Government Code 54957 – Public Employee Discipline/Dismissal/Release/Reassignment
- 3.4 Government Code 54957 – Public Employee Performance Evaluation: Title: Superintendent
- 3.5 Education Code Section 35146 – The Board will hear staff recommendations on the following student expulsion(s):
  - a) Expulsion #3, 2018-19

#### **4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE**

Meeting called back to order at 6:12 p.m.

4.1 Broadcast Statement (Student Member Halbo)

4.2 The Pledge of Allegiance was led by Lesly Baez Vargas, 6<sup>th</sup> grade student from Pony Express. Presentation of Certificate by Vice President Woo

#### **5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**

Two announcements. The Board, with 5 affirmative votes, Member Hansen and Member Cochrane absent, authorized the filing of a declaratory relief action.

With 6 affirmative votes, Member Hansen absent, OAH Case No. 2018060844 approved.

#### **6.0 AGENDA ADOPTION**

Vice President Woo – motion to adopt agenda

Member Pritchett - 2<sup>nd</sup>

Student Board Member Halbo – Aye

Board Unanimous

#### **7.0 PUBLIC COMMENT**

15 minutes

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

1. David Fisher
2. Megan Lucas
3. Maria Quintero-Lanihan
4. Jana Fisher
5. Chesshuwa Beckett
6. Paul Arai
7. Troy Flint
8. Eduardo de Leon
9. Kathy Petree
10. Lindsay Flint
11. Ian Arnold
12. Ephrem Teklehaimanote
13. Ashley Jackson

Board Comment:

Member Pritchett very much supports Parent Participation and is willing to speak to anyone who would like to reach out to her.

#### **8.0 PUBLIC HEARING**

8.1 *Hearing and Adoption of the District's Initial Proposals Regarding Certificated Unit Sacramento City Teachers Association (SCTA) Collective Bargaining Agreement Negotiations for 2019-2022 (Cancy McArn)*

Cancy McArn, Chief Human Resources Officer presented with Dulcinea Gratham.

Public Comment: None

Board Comment: None

Vice President Woo – motion to approve  
2<sup>nd</sup> Vice President Minnick – 2<sup>nd</sup>  
Board Unanimous

8.2 *Hearing and Adoption of the District's Initial Proposals Regarding United Professional Educators (UPE) Collective Bargaining Agreement Negotiations for 2019-2022 (Cancy McArn)*  
Cancy McArn, Chief Human Resources Officer presented with Dulcinea Gratham.

Public Comment: None  
Board Comment: None

2<sup>nd</sup> Vice President Minnick – motion to approve  
Vice President Woo – 2<sup>nd</sup>  
Board Unanimous

8.3 *Hearing and Adoption of the District's Initial Proposals Regarding Service Employees International Union, Local 1021 (SEIU) Collective Bargaining Agreement Negotiations for 2019-2020 Re-Openers (Cancy McArn)*  
Cancy McArn, Chief Human Resources Officer presented with Dulcinea Gratham.

Public Comment: None  
Board Comment: None

Member Pritchett – motion to approve  
Vice President Woo – 2<sup>nd</sup>  
Board Unanimous

8.4 *Hearing and Adoption of District's Initial Proposals Regarding Teamsters Union, Local 150 (Teamsters) Collective Bargaining Agreement Negotiations for 2019-2020 Re-Openers (Cancy McArn)*  
Cancy McArn, Chief Human Resources Officer presented with Dulcinea Gratham.

Public Comment: None  
Board Comment: None

Member Vang – motion to approve  
Vice President Woo – 2<sup>nd</sup>  
Board Unanimous

8.5 *Hearing and Adoption of the District's Initial Proposals Regarding Teamsters Classified Supervisors (TCS) Collective Bargaining Agreement Negotiations for 2019-2020 Re-Openers (Cancy McArn)*  
Cancy McArn, Chief Human Resources Officer presented with Dulcinea Gratham.

Public Comment: None  
Board Comment: None

Vice President Woo – motion to approve  
Member Pritchett– 2<sup>nd</sup>  
Board Unanimous

## **9.0 BOARD WORKSHOP/STRATEGIC PLAN AND OTHER INITIATIVES**

9.1 *Early Identification and Intervention System (EIIS): First Steps in Implementation (Doug Huscher, Victoria Flores, Jennifer Kretschman, Christina Espinoza, Danny Rolleri and Ashley Clark)*

Doug Huscher, Victoria Flores, Danny Rolleri, Ashley Clark, Jennifer Kretschman, Christina Espinoza presented this item for information. No action needed.

Public Comment:  
Renee Webster Hawkins

Board Comment:  
Vice President Woo thank you for the presentation. The more we have students in school the more we receive funding. One day of absence a week equals 20% of absence for the year.  
2<sup>nd</sup> Vice President Minnick thank you for all the work that went into this. Appreciates the examples given on how this will work.  
President Ryan how are we going to scale EHS at all school sites? Victoria Flores responds all school site principals are being trained to use this tool. Doug adds would have been delighted to have this tool when he was a principal. President Ryan continues slide #10 wants to know the why the difference in students who were identified (8188) versus served (1614). Would like to commend the entire team for all of the work put into this.

**9.2 African American Achievement Update (Vincent Harris)**  
Vincent Harris, Chief Continuous Improvement and Accountability and Dr. Iris Taylor, Chief Academic Officer, presented this item for information. No action needed.

Public Comment:  
Renee Webster Hawkins

Board Comment:  
Vice President Woo are we beginning to look into whether or not there may be a nexus between African American student performance on our campuses and the use of SRO's by the Sac City Unified School District. Mr. Harris responds, that has not come up yet from the taskforce. Something to dig deeper in.  
President Ryan appreciates the efforts of Mr. Harris and Dr. Taylor as well as the leaders with the taskforce.

**9.3 Special Education Update (Dr. Iris Taylor and Becky Bryant)**  
Dr. Iris Taylor, Chief Academic Officer and Becky Bryant, Director, Special Education presented.

Public Comment:  
Renee Webster Hawkins

Board Comments:  
2<sup>nd</sup> Vice President Minnick recognize the amount of work going into this. Appreciates it. Attended a CAC meeting and was blown away by the number of people who attend.  
President Ryan appreciates and commends team for the work they have done over the course of the last six months. We are in a very ambitious and unapologetic way pursuing the reforms that we should have been pursuing years ago around better meeting the needs of the students with special needs.

## **10.0 CONSENT AGENDA**

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

### **10.1 Items Subject or Not Subject to Closed Session:**

- 10.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Dr. John Quinto)**
- 10.1b Approve Personnel Transactions 11/15/18 (Cancy McArn)**
- 10.1c Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the Period of October 2018 (Dr. John Quinto)**

- 10.1d Approve Donations to the District for the Period of October 1-31, 2018 (Dr. John Quinto)
- 10.1e Approve SchoolsFirst as Third Party Administrator for the District's 403b and 457 Plans (Dr. John Quinto)
- 10.1f Approve Revisions to Board Policy 1312.3, Uniform Complaint Procedures (Cancy McArn)
- 10.1g Approve Adoption of Instructional Materials for Waldorf Schools (Dr. Iris Taylor and Matt Turkie)
- 10.1h Approve C.K. McClatchy High School Field Trip to Sandy, Utah November 29 to December 2, 2018 (Dr. Iris Taylor and Chad Sweitzer)
- 10.1i Approve Staff Recommendation for Expulsion #3, 2018-19 (Doug Huscher and Stephan Brown)
- 10.1j Approve Resetting Regular Board Meeting Date from December 20 to December 13, 2018 (Jorge A. Aguilar)
- 10.1k Approve December 13, 2018 as the Board of Education Annual Organizational Meeting Subject to Approval of Item 10.1j (General Counsel)
- 10.1l Approve Minutes of the November 6, 2018 Board of Education Meeting (Jorge A. Aguilar)

**Public Comment:**

Renee Webster Hawkins – 10.1a MOU between District and Woodbine Elementary

**11.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS**

**Receive Information**

Reports received.

**11.1 Business and Financial Information:**

- Purchase Order Board Report for the Period of August 15, 2018 through September 14, 2018

**11.2 Monthly Suspension Report – October 2018**

**12.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ December 6, 2018, 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47<sup>th</sup> Avenue, Community Room, Regular Workshop Meeting
- ✓ December 13, 2018, 4:30 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47<sup>th</sup> Avenue, Community Room, Annual Organizational Meeting

**13.0 ADJOURNMENT**

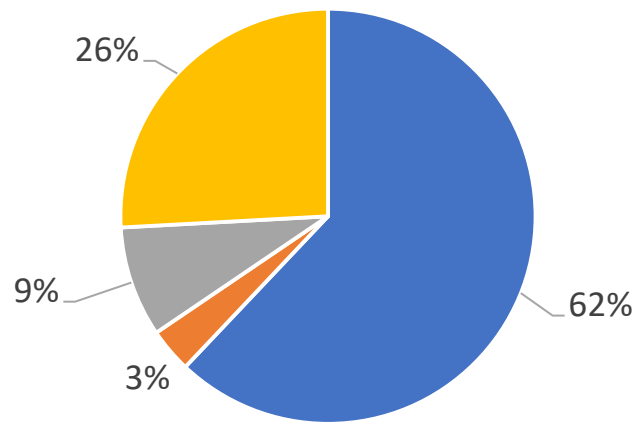
Meeting was adjourned back into Closed Session at 8:09 p.m.

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Jorge A. Aguilar, Superintendent/Board Secretary

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

November 15, 2018 Board Meeting Strategic Breakdown



■ Student Success ■ Operational Excellence ■ Human Resources ■ Community Engagement

**The SCUSD Board of Education has set a goal to focus on Student Success for no less than 33% of each meeting.** This is a recap of each category of time spent at the November 15, 2018 meeting.

Definitions:

*Student Success* encompasses any Board agenda item that involves the academic, social, emotional, and related outcomes of students.

*Operational Excellence* incorporates Board items that cover operations, budget, customer service, program efficiencies, and similar topics.

*Human Resources* entails any topic related to employee relations, collective bargaining agreements, and other similar Board items.

*Community Engagement* includes any Board item that includes community group communications items, public comment, sharing from Board Members and the Superintendent, stellar student presentations, and other similar topics.



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item 12.1

**Meeting Date:** December 6, 2018

**Subject:** Business and Financial Information

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

**Division:** Business Services

**Recommendation:** Receive business and financial information.

**Background/Rationale:**

- Enrollment and Attendance Report for Month 2 Ending October 19, 2018
- Purchase Order Board Report for the Period of September 15, 2018 through October 14, 2018
- Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2018 through October 31, 2018

**Financial Considerations:** Reflects standard business information.

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

**Documents Attached:**

1. Enrollment and Attendance Report for Month 2 Ending October 19, 2018
2. Purchase Order Board Report for the Period of September 15, 2018 - October 14, 2018
3. Report on Contracts within the Expenditure Limitations Specified in Section PCC 20111 for September 1, 2018 through October 31, 2018

**Estimated Time:** N/A

**Submitted by:** Dr. John Quinto, Chief Business Officer

**Approved by:** Jorge A. Aguilar, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
TRADITIONAL SCHOOLS

| ELEMENTARY TRADITIONAL            | REGULAR ENROLLMENT |            |            | Special<br>Education<br>Grades K-6 | TOTAL MONTH<br>END<br>ENROLLMENT | PERCENTAGE           | AVERAGE CUMULATIVE ACTUAL         |                         |
|-----------------------------------|--------------------|------------|------------|------------------------------------|----------------------------------|----------------------|-----------------------------------|-------------------------|
|                                   |                    |            |            |                                    |                                  | FOR THE              | ATTENDANCE                        |                         |
|                                   | Kdgn               | Grades 1-3 | Grades 4-6 |                                    |                                  | 2018-2019            | Cum Attd<br>Days /36<br>2018-2019 | PERCENTAGE<br>2018-2019 |
|                                   |                    |            |            |                                    |                                  | Actual<br>Attendance |                                   |                         |
| A M Winn Elementary K-8 Waldorf   | 40                 | 107        | 123        | 24                                 | 294                              | 96.09%               | 287.11                            | 96.32%                  |
| Abraham Lincoln Elementary        | 71                 | 238        | 225        | 1                                  | 535                              | 96.06%               | 518.69                            | 96.20%                  |
| Alice Birney Waldorf-Inspired K-8 | 79                 | 151        | 181        | 1                                  | 412                              | 96.68%               | 400.44                            | 96.96%                  |
| Bret Harte Elementary             | 30                 | 92         | 97         | 36                                 | 255                              | 94.31%               | 239.28                            | 94.37%                  |
| Caleb Greenwood                   | 90                 | 216        | 228        | 4                                  | 538                              | 96.87%               | 522.86                            | 96.93%                  |
| Camellia Basic Elementary         | 73                 | 187        | 176        | 7                                  | 443                              | 98.22%               | 434.03                            | 98.40%                  |
| Capital City School               | 0                  | 10         | 26         | 0                                  | 36                               | 93.38%               | 31.28                             | 93.99%                  |
| Caroline Wenzel Elementary        | 30                 | 114        | 112        | 38                                 | 294                              | 95.70%               | 278.22                            | 95.93%                  |
| Cesar Chavez Elementary           | 0                  | 0          | 368        | 12                                 | 380                              | 96.05%               | 361.67                            | 96.56%                  |
| Crocker/Riverside Elementary      | 95                 | 282        | 286        | 0                                  | 663                              | 97.65%               | 647.58                            | 97.74%                  |
| David Lubin Elementary            | 65                 | 257        | 199        | 29                                 | 550                              | 96.29%               | 528.56                            | 96.37%                  |
| Earl Warren Elementary            | 48                 | 176        | 182        | 13                                 | 419                              | 96.86%               | 409.17                            | 96.84%                  |
| Edward Kemble Elementary          | 138                | 411        | 0          | 15                                 | 564                              | 95.82%               | 532.03                            | 96.01%                  |
| Elder Creek Elementary            | 108                | 333        | 330        | 1                                  | 772                              | 97.50%               | 747.92                            | 97.33%                  |
| Ethel I Baker Elementary          | 68                 | 294        | 272        | 9                                  | 643                              | 94.99%               | 608.94                            | 95.55%                  |
| Ethel Phillips Elementary         | 68                 | 202        | 222        | 17                                 | 509                              | 94.82%               | 486.92                            | 95.28%                  |
| Father Keith B Kenny Elementary   | 47                 | 150        | 121        | 12                                 | 330                              | 94.43%               | 315.94                            | 94.52%                  |
| Genevieve Didion K-8              | 62                 | 208        | 199        | 9                                  | 478                              | 98.03%               | 473.08                            | 98.06%                  |
| Golden Empire Elementary          | 73                 | 248        | 259        | 13                                 | 593                              | 97.20%               | 576.08                            | 97.17%                  |
| H W Harkness Elementary           | 67                 | 139        | 137        | 11                                 | 354                              | 95.92%               | 336.75                            | 95.99%                  |
| Hollywood Park Elementary         | 48                 | 129        | 123        | 39                                 | 339                              | 95.44%               | 329.14                            | 95.97%                  |
| Home/Hospital                     | 5                  | 14         | 48         | 8                                  | 75                               | 100.00%              | 15.69                             | 100.00%                 |
| Hubert H. Bancroft Elementary     | 85                 | 165        | 165        | 22                                 | 437                              | 95.80%               | 416.28                            | 95.98%                  |
| Isador Cohen Elementary           | 34                 | 107        | 119        | 24                                 | 284                              | 95.32%               | 269.19                            | 95.64%                  |
| James W Marshall Elementary       | 66                 | 163        | 148        | 24                                 | 401                              | 96.07%               | 378.33                            | 96.27%                  |
| John Bidwell Elementary           | 33                 | 118        | 121        | 10                                 | 282                              | 96.36%               | 253.50                            | 96.60%                  |
| John Cabrillo Elementary          | 41                 | 144        | 145        | 36                                 | 366                              | 95.73%               | 336.67                            | 95.74%                  |
| John D Sloat Elementary           | 48                 | 97         | 91         | 18                                 | 254                              | 93.31%               | 230.64                            | 94.57%                  |
| John H. Still K-8                 | 93                 | 278        | 279        | 14                                 | 664                              | 95.28%               | 634.53                            | 95.34%                  |
| John Morse Therapeutic Center     | 0                  | 0          | 0          | 30                                 | 30                               | 92.23%               | 28.28                             | 93.22%                  |
| Leataata Floyd Elementary         | 39                 | 164        | 129        | 10                                 | 342                              | 93.93%               | 318.75                            | 94.47%                  |
| Leonardo da Vinci K - 8 School    | 120                | 285        | 276        | 34                                 | 715                              | 97.65%               | 696.50                            | 97.50%                  |
| Mark Twain Elementary             | 42                 | 128        | 118        | 24                                 | 312                              | 95.47%               | 293.69                            | 95.42%                  |
| Martin Luther King Jr K-8         | 41                 | 135        | 131        | 29                                 | 336                              | 93.86%               | 314.39                            | 94.09%                  |
| Matsuyama Elementary              | 77                 | 245        | 277        | 1                                  | 600                              | 97.29%               | 584.00                            | 97.25%                  |
| Nicholas Elementary               | 81                 | 271        | 261        | 19                                 | 632                              | 95.56%               | 606.28                            | 95.80%                  |
| O W Erlewine Elementary           | 44                 | 107        | 115        | 16                                 | 282                              | 96.26%               | 269.22                            | 95.84%                  |
| Oak Ridge Elementary              | 71                 | 210        | 206        | 5                                  | 492                              | 94.64%               | 462.17                            | 94.97%                  |
| Pacific Elementary                | 119                | 329        | 296        | 0                                  | 744                              | 95.56%               | 712.44                            | 95.78%                  |
| Parkway Elementary School         | 72                 | 240        | 207        | 33                                 | 552                              | 95.16%               | 532.81                            | 95.12%                  |
| Peter Burnett Elementary          | 65                 | 217        | 219        | 16                                 | 517                              | 95.91%               | 493.14                            | 96.10%                  |
| Phoebe A Hearst Elementary        | 96                 | 288        | 291        | 0                                  | 675                              | 98.01%               | 662.33                            | 98.13%                  |
| Pony Express Elementary           | 44                 | 181        | 178        | 7                                  | 410                              | 96.98%               | 394.14                            | 96.69%                  |
| Rosa Parks K-8 School             | 40                 | 137        | 144        | 11                                 | 332                              | 95.74%               | 321.03                            | 96.17%                  |
| Sequoia Elementary                | 47                 | 193        | 178        | 3                                  | 421                              | 95.97%               | 398.22                            | 96.33%                  |
| Success Academy K-8               | 0                  | 0          | 14         | 2                                  | 16                               | 83.69%               | 14.14                             | 85.69%                  |
| Susan B Anthony Elementary        | 48                 | 150        | 149        | 0                                  | 347                              | 97.69%               | 333.22                            | 97.66%                  |
| Sutterville Elementary            | 69                 | 207        | 218        | 7                                  | 501                              | 97.81%               | 488.83                            | 97.94%                  |
| Tahoe Elementary                  | 67                 | 136        | 130        | 47                                 | 380                              | 95.16%               | 358.39                            | 95.03%                  |
| Theodore Judah Elementary         | 95                 | 216        | 243        | 19                                 | 573                              | 97.09%               | 554.22                            | 97.03%                  |
| Washington Elementary             | 62                 | 113        | 78         | 5                                  | 258                              | 94.89%               | 249.50                            | 95.29%                  |
| William Land Elementary           | 62                 | 175        | 191        | 0                                  | 428                              | 96.67%               | 413.86                            | 96.90%                  |
| Woodbine Elementary               | 49                 | 130        | 109        | 29                                 | 317                              | 94.13%               | 294.67                            | 94.89%                  |
| TOTAL ELEMENTARY SCHOOLS          | 3,155              | 9,287      | 9,140      | 794                                | 22,376                           | 96.15%               | 21,394.74                         | 96.31%                  |



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
TRADITIONAL SCHOOLS

| MIDDLE SCHOOLS                    | REGULAR ENROLLMENT |         |                     | Special<br>Education<br>Grades 7-8 | TOTAL MONTH-<br>END<br>ENROLLMENT | PERCENTAGE<br>FOR THE<br>MONTH    | AVERAGE CUMULATIVE<br>ACTUAL ATTENDANCE |                         |
|-----------------------------------|--------------------|---------|---------------------|------------------------------------|-----------------------------------|-----------------------------------|---|-------------------------|
|                                   | Grade 7            | Grade 8 | Total Grades<br>7-8 |                                    |                                   | 2018-2019<br>Actual<br>Attendance | Cum Attd<br>Days/36                     | PERCENTAGE<br>2018-2019 |
|                                   |                    |         |                     |                                    |                                   |                                   | 2018-2019                               |                         |
| A M Winn Elementary K-8 Waldorf   | 19                 | 14      | 33                  | 0                                  | 33                                | 97.20%                            | 32.92                                   | 96.66%                  |
| Albert Einstein MS                | 417                | 368     | 785                 | 44                                 | 829                               | 96.06%                            | 790.36                                  | 96.13%                  |
| Alice Birney Waldorf-Inspired K-8 | 60                 | 44      | 104                 | 0                                  | 104                               | 97.81%                            | 102.56                                  | 97.88%                  |
| California MS                     | 454                | 461     | 915                 | 14                                 | 929                               | 95.69%                            | 891.83                                  | 95.92%                  |
| Capital City School               | 20                 | 20      | 40                  | 0                                  | 40                                | 88.13%                            | 31.81                                   | 81.32%                  |
| Fern Bacon MS                     | 358                | 385     | 743                 | 39                                 | 782                               | 95.32%                            | 750.25                                  | 95.26%                  |
| Genevieve Didion K-8              | 56                 | 43      | 99                  | 0                                  | 99                                | 97.37%                            | 96.50                                   | 97.80%                  |
| Home/Hospital                     | 12                 | 10      | 22                  | 4                                  | 26                                | 100.00%                           | 8.25                                    | 100.00%                 |
| John H. Still K-8                 | 139                | 118     | 257                 | 17                                 | 274                               | 95.44%                            | 263.08                                  | 95.96%                  |
| John Morse Therapeutic Center     | 0                  | 0       | 0                   | 13                                 | 13                                | 90.38%                            | 11.81                                   | 90.62%                  |
| Kit Carson 7-12                   | 161                | 171     | 332                 | 34                                 | 366                               | 93.46%                            | 341.36                                  | 93.45%                  |
| Leonardo da Vinci K - 8 School    | 69                 | 70      | 139                 | 18                                 | 157                               | 97.50%                            | 154.75                                  | 97.86%                  |
| Martin Luther King Jr K-8         | 45                 | 33      | 78                  | 1                                  | 79                                | 97.23%                            | 77.03                                   | 97.13%                  |
| Rosa Parks K-8 School             | 226                | 225     | 451                 | 37                                 | 488                               | 95.20%                            | 466.78                                  | 95.67%                  |
| Sam Brannan MS                    | 190                | 246     | 436                 | 47                                 | 483                               | 95.75%                            | 460.06                                  | 96.17%                  |
| School of Engineering and Science | 131                | 126     | 257                 | 0                                  | 257                               | 97.53%                            | 252.39                                  | 97.18%                  |
| Success Academy K-8               | 2                  | 9       | 11                  | 0                                  | 11                                | 68.68%                            | 5.67                                    | 74.45%                  |
| Sutter MS                         | 579                | 591     | 1170                | 44                                 | 1214                              | 97.62%                            | 1185.50                                 | 97.58%                  |
| Will C Wood MS                    | 357                | 336     | 693                 | 45                                 | 738                               | 96.31%                            | 709.33                                  | 96.45%                  |
| TOTAL MIDDLE SCHOOLS              | 3,295              | 3,270   | 6,565               | 357                                | 6,922                             | 96.04%                            | 6,632.22                                | 96.14%                  |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
TRADITIONAL SCHOOLS

| HIGH SCHOOLS                      | REGULAR ENROLLMENT |              |              |              |              | Total Grade<br>9-12 | Special<br>Education<br>Grades 9-12 | TOTAL MONTH-<br>END<br>ENROLLMENT | PERCENTAGE<br>FOR THE<br>MONTH    | AVERAGE CUMULATIVE<br>ACTUAL ATTENDANCE |                         |
|-----------------------------------|--------------------|--------------|--------------|--------------|--------------|---------------------|-------------------------------------|-----------------------------------|-----------------------------------|---|-------------------------|
|                                   | Continuation       | Grade 9      | Grade 10     | Grade 11     | Grade 12     |                     |                                     |                                   | 2018-2019<br>Actual<br>Attendance | Cum Attd<br>Days/36                     | PERCENTAGE<br>2018-2019 |
|                                   |                    |              |              |              |              |                     |                                     |                                   |                                   | 2018-2019                               |                         |
| American Legion HS                | 191                | 0            | 0            | 0            | 0            | 191                 | 0                                   | 191                               | 83.21%                            | 160.36                                  | 84.38%                  |
| Arthur A. Benjamin Health Prof    | 0                  | 62           | 54           | 57           | 35           | 208                 | 19                                  | 227                               | 93.39%                            | 216.39                                  | 94.28%                  |
| C K McClatchy HS                  | 0                  | 652          | 609          | 548          | 462          | 2271                | 86                                  | 2357                              | 95.09%                            | 2207.97                                 | 95.57%                  |
| Capital City School               | 0                  | 28           | 51           | 85           | 150          | 314                 | 0                                   | 314                               | 84.68%                            | 246.92                                  | 83.21%                  |
| Hiram W Johnson HS                | 0                  | 436          | 354          | 342          | 289          | 1421                | 145                                 | 1566                              | 92.91%                            | 1413.06                                 | 93.33%                  |
| Home/Hospital                     | 0                  | 21           | 43           | 24           | 10           | 98                  | 10                                  | 108                               | 100.00%                           | 19.35                                   | 100.00%                 |
| John F Kennedy HS                 | 0                  | 537          | 546          | 476          | 515          | 2074                | 103                                 | 2177                              | 95.70%                            | 2042.64                                 | 95.83%                  |
| Kit Carson 7-12                   | 0                  | 75           | 54           | 21           | 13           | 163                 | 0                                   | 163                               | 95.80%                            | 159.61                                  | 96.04%                  |
| Luther Burbank HS                 | 0                  | 394          | 437          | 356          | 380          | 1567                | 156                                 | 1723                              | 93.67%                            | 1586.39                                 | 93.98%                  |
| Rosemont HS                       | 0                  | 320          | 335          | 283          | 275          | 1213                | 104                                 | 1317                              | 94.93%                            | 1229.11                                 | 95.18%                  |
| School of Engineering and Science | 0                  | 79           | 74           | 55           | 58           | 266                 | 1                                   | 267                               | 96.85%                            | 259.08                                  | 96.90%                  |
| The Academy                       | 0                  | 1            | 8            | 1            | 0            | 10                  | 0                                   | 10                                | 83.47%                            | 9.25                                    | 85.17%                  |
| West Campus HS                    | 0                  | 215          | 203          | 228          | 194          | 840                 | 0                                   | 840                               | 97.93%                            | 825.36                                  | 98.20%                  |
| <b>TOTAL HIGH SCHOOLS</b>         | <b>191</b>         | <b>2,820</b> | <b>2,768</b> | <b>2,476</b> | <b>2,381</b> | <b>10,636</b>       | <b>624</b>                          | <b>11,260</b>                     | <b>94.39%</b>                     | <b>10,375.49</b>                        | <b>94.70%</b>           |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND ATTENDANCE REPORT  
 MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
 TRADITIONAL SCHOOLS

| DISTRICT TOTALS                    | TOTAL MONTH-<br>END<br>ENROLLMENT | PERCENTAGE FOR<br>THE MONTH    | AVERAGE CUMULATIVE<br>ACTUAL ATTENDANCE |                         |
|------------------------------------|-----------------------------------|--------------------------------|---|-------------------------|
|                                    |                                   | 2018-2019 Actual<br>Attendance | Cum Attd<br>Days/36                     | PERCENTAGE<br>2018-2019 |
|                                    |                                   |                                | 2018-2019                               |                         |
| ELEMENTARY                         | 22,376                            | 96.15%                         | 21,395                                  | 96.31%                  |
| MIDDLE                             | 6,922                             | 96.04%                         | 6,632                                   | 96.14%                  |
| HIGH SCHOOL                        | 11,260                            | 94.39%                         | 10,375                                  | 94.70%                  |
| <b>TOTAL ALL DISTRICT SEGMENTS</b> | <b>40,558</b>                     | <b>95.65%</b>                  | <b>38,402</b>                           | <b>95.84%</b>           |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
CHARTER SCHOOLS

| 2018-2019 DEPENDENT CHARTER SCHOOLS    | REGULAR ENROLLMENT |            |            |            |             | Special Education<br>Grades K-12 | TOTAL MONTH-END<br>ENROLLMENT | PERCENTAGE<br>FOR THE<br>MONTH    | AVERAGE CUMULATIVE<br>ACTUAL ATTENDANCE |                         |
|--|--------------------|------------|------------|------------|-------------|----------------------------------|-------------------------------|-----------------------------------|---|-------------------------|
|  | Kdgn               | Grades 1-3 | Grades 4-6 | Grades 7-8 | Grades 9-12 |                                  |                               | 2018-2019<br>Actual<br>Attendance | 2018-2019                               | PERCENTAGE<br>2018-2019 |
| Bowling Green-Mc Coy                   | 62                 | 207        | 193        | 0          | 0           | 8                                | 470                           | 96.16%                            | 447.58                                  | 96.20%                  |
| Bowling Green-Chacon                   | 48                 | 159        | 137        | 0          | 0           | 0                                | 344                           | 98.27%                            | 337.50                                  | 98.28%                  |
| George W. Carver SAS                   | 0                  | 0          | 0          | 0          | 249         | 7                                | 256                           | 95.60%                            | 244.33                                  | 95.36%                  |
| New Joseph Bonnheim Charter            | 46                 | 124        | 127        | 0          | 0           | 0                                | 297                           | 94.48%                            | 269.59                                  | 95.24%                  |
| New Tech High                          | 0                  | 0          | 0          | 0          | 204         | 3                                | 207                           | 96.06%                            | 200.62                                  | 96.53%                  |
| The Met High School                    | 0                  | 0          | 0          | 0          | 273         | 1                                | 274                           | 99.14%                            | 270.03                                  | 98.56%                  |
| <b>TOTAL DEPENDENT CHARTER SCHOOLS</b> | <b>156</b>         | <b>490</b> | <b>457</b> | <b>0</b>   | <b>726</b>  | <b>19</b>                        | <b>1,848</b>                  | <b>96.66%</b>                     | <b>1,769.65</b>                         | <b>96.69%</b>           |

| 2018-2019 INDEPENDENT CHARTER SCHOOLS    | REGULAR ENROLLMENT |              |              |            |              | Special Education<br>Grades K-12 | TOTAL MONTH-END<br>ENROLLMENT | PERCENTAGE<br>FOR THE<br>MONTH    | AVERAGE CUMULATIVE<br>ACTUAL ATTENDANCE |                         |
|--|--------------------|--------------|--------------|------------|--------------|----------------------------------|-------------------------------|-----------------------------------|---|-------------------------|
|  | Kdgn               | Grades 1-3   | Grades 4-6   | Grades 7-8 | Grades 9-12  |                                  |                               | 2018-2019<br>Actual<br>Attendance | 2018-2019                               | PERCENTAGE<br>2018-2019 |
| CA Montessori Project Capitol Campus     | 42                 | 131          | 116          | 43         | 0            | 0                                | 332                           | 96.69%                            | 321.46                                  | 96.97%                  |
| Capitol Collegiate Academy               | 58                 | 165          | 128          | 19         | 0            | 0                                | 370                           | 96.42%                            | 356.78                                  | 96.58%                  |
| Aspire Capitol Heights Academy           | 45                 | 123          | 68           | 0          | 0            | 0                                | 236                           | 95.88%                            | 223.28                                  | 96.36%                  |
| Growth Public Schools                    | 76                 | 110          | 0            | 0          | 0            | 0                                | 186                           | 93.91%                            | 176.53                                  | 95.02%                  |
| Language Academy                         | 84                 | 199          | 196          | 125        | 0            | 0                                | 604                           | 98.07%                            | 591.45                                  | 97.97%                  |
| NorCal Trade & Tech *                    | 0                  | 41           | 0            | 0          | 14           | 0                                | 55                            | 5.76%                             | 24.50                                   | 6.07%                   |
| Oak Park Prep                            | 0                  | 0            | 0            | 65         | 0            | 0                                | 65                            | 91.50%                            | 59.92                                   | 92.85%                  |
| PS 7 Elementary                          | 64                 | 151          | 177          | 177        | 0            | 0                                | 569                           | 95.17%                            | 541.97                                  | 95.16%                  |
| Sacramento Charter HS                    | 0                  | 0            | 0            | 0          | 633          | 0                                | 633                           | 94.23%                            | 606.39                                  | 95.15%                  |
| SAVA                                     | 0                  | 0            | 0            | 28         | 482          | 0                                | 510                           | 96.65%                            | 471.70                                  | 97.26%                  |
| Sol Aureus College Preparatory           | 47                 | 148          | 143          | 44         | 0            | 0                                | 382                           | 97.06%                            | 320.77                                  | 97.06%                  |
| Yav Pem Suab Academy                     | 66                 | 195          | 200          | 0          | 0            | 0                                | 461                           | 96.65%                            | 440.16                                  | 96.98%                  |
| <b>TOTAL INDEPENDENT CHARTER SCHOOLS</b> | <b>482</b>         | <b>1,263</b> | <b>1,028</b> | <b>501</b> | <b>1,129</b> | <b>-</b>                         | <b>4,403</b>                  | <b>88.16%</b>                     | <b>4,134.91</b>                         | <b>88.62%</b>           |

\*Adult Charter

|                              |            |              |              |            |              |           |              |               |                 |               |
|------------------------------|------------|--------------|--------------|------------|--------------|-----------|--------------|---------------|-----------------|---------------|
| <b>TOTAL CHARTER SCHOOLS</b> | <b>638</b> | <b>1,753</b> | <b>1,485</b> | <b>501</b> | <b>1,855</b> | <b>19</b> | <b>6,251</b> | <b>92.41%</b> | <b>5,904.56</b> | <b>92.66%</b> |
|------------------------------|------------|--------------|--------------|------------|--------------|-----------|--------------|---------------|-----------------|---------------|

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND ATTENDANCE REPORT  
 MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
 ADULT EDUCATION SCHOOLS

| ADULT EDUCATION                            | ENROLLMENT  | HOURS EARNED |                  |                  | 2018-2019 CUMULATIVE ADA |               |               |
|--|-------------|--------------|------------------|------------------|--------------------------|---------------|---------------|
|  |             | CONCURRENT   | OTHER            | TOTAL            | CONCURRENT               | OTHER         | TOTAL         |
| A. Warren McClaskey Adult Center           | 436         | 0            | 21,367.50        | 21,367.50        | 0                        | 138.57        | 138.57        |
| Charles A. Jones Career & Education Center | 716         | 0            | 34,256.93        | 34,256.93        | 0                        | 221.57        | 221.57        |
| <b>TOTAL ADULT EDUCATION</b>               | <b>1152</b> | <b>0</b>     | <b>55,624.43</b> | <b>55,624.43</b> | <b>0</b>                 | <b>360.14</b> | <b>360.14</b> |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
GRADE BY GRADE ENROLLMENT

| ELEMENTARY SCHOOLS                | REGULAR CLASS ENROLLMENT |              |              |              |              |              |              | TOTAL<br>REGULAR |
|-----------------------------------|--------------------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------|
|                                   | Kdgn                     | Grade 1      | Grade 2      | Grade 3      | Grade 4      | Grade 5      | Grade 6      |                  |
| A M Winn Elementary K-8 Waldorf   | 40                       | 31           | 38           | 38           | 44           | 34           | 45           | 270              |
| Abraham Lincoln Elementary        | 71                       | 86           | 83           | 69           | 77           | 83           | 65           | 534              |
| Alice Birney Waldorf-Inspired K-8 | 79                       | 47           | 48           | 56           | 61           | 61           | 59           | 411              |
| Bret Harte Elementary             | 30                       | 29           | 28           | 35           | 31           | 33           | 33           | 219              |
| Caleb Greenwood                   | 90                       | 72           | 72           | 72           | 99           | 65           | 64           | 534              |
| Camellia Basic Elementary         | 73                       | 66           | 57           | 64           | 58           | 58           | 60           | 436              |
| Capital City School               | 0                        | 2            | 3            | 5            | 6            | 5            | 15           | 36               |
| Caroline Wenzel Elementary        | 30                       | 42           | 43           | 29           | 40           | 42           | 30           | 256              |
| Cesar Chavez Elementary           | 0                        | 0            | 0            | 0            | 122          | 119          | 127          | 368              |
| Crocker/Riverside Elementary      | 95                       | 96           | 96           | 90           | 90           | 97           | 99           | 663              |
| David Lubin Elementary            | 65                       | 93           | 82           | 82           | 51           | 72           | 76           | 521              |
| Earl Warren Elementary            | 48                       | 48           | 61           | 67           | 57           | 66           | 59           | 406              |
| Edward Kemble Elementary          | 138                      | 154          | 148          | 109          | 0            | 0            | 0            | 549              |
| Elder Creek Elementary            | 108                      | 105          | 113          | 115          | 93           | 120          | 117          | 771              |
| Ethel I Baker Elementary          | 68                       | 87           | 101          | 106          | 87           | 79           | 106          | 634              |
| Ethel Phillips Elementary         | 68                       | 70           | 68           | 64           | 68           | 66           | 88           | 492              |
| Father Keith B Kenny Elementary   | 47                       | 46           | 56           | 48           | 50           | 37           | 34           | 318              |
| Genevieve Didion K-8              | 62                       | 72           | 70           | 66           | 66           | 66           | 67           | 469              |
| Golden Empire Elementary          | 73                       | 71           | 83           | 94           | 84           | 92           | 83           | 580              |
| H W Harkness Elementary           | 67                       | 48           | 43           | 48           | 48           | 41           | 48           | 343              |
| Hollywood Park Elementary         | 48                       | 47           | 37           | 45           | 46           | 32           | 45           | 300              |
| Home/Hospital                     | 5                        | 4            | 5            | 5            | 15           | 15           | 18           | 67               |
| Hubert H. Bancroft Elementary     | 85                       | 45           | 70           | 50           | 49           | 51           | 65           | 415              |
| Isador Cohen Elementary           | 34                       | 28           | 31           | 48           | 37           | 40           | 42           | 260              |
| James W Marshall Elementary       | 66                       | 51           | 50           | 62           | 47           | 45           | 56           | 377              |
| John Bidwell Elementary           | 33                       | 46           | 36           | 36           | 46           | 37           | 38           | 272              |
| John Cabrillo Elementary          | 41                       | 46           | 51           | 47           | 45           | 56           | 44           | 330              |
| John D Sloat Elementary           | 48                       | 37           | 29           | 31           | 29           | 31           | 31           | 236              |
| John H. Still K-8                 | 93                       | 86           | 97           | 95           | 99           | 90           | 90           | 650              |
| John Morse Therapeutic Center     | 0                        | 0            | 0            | 0            | 0            | 0            | 0            | 0                |
| Leataata Floyd Elementary         | 39                       | 50           | 57           | 57           | 46           | 36           | 47           | 332              |
| Leonardo da Vinci K - 8 School    | 120                      | 95           | 96           | 94           | 94           | 94           | 88           | 681              |
| Mark Twain Elementary             | 42                       | 41           | 43           | 44           | 38           | 38           | 42           | 288              |
| Martin Luther King Jr K-8         | 41                       | 39           | 47           | 49           | 34           | 56           | 41           | 307              |
| Matsuyama Elementary              | 77                       | 86           | 68           | 91           | 98           | 88           | 91           | 599              |
| Nicholas Elementary               | 81                       | 82           | 87           | 102          | 99           | 76           | 86           | 613              |
| O W Erlewine Elementary           | 44                       | 38           | 35           | 34           | 36           | 46           | 33           | 266              |
| Oak Ridge Elementary              | 71                       | 70           | 70           | 70           | 68           | 75           | 63           | 487              |
| Pacific Elementary                | 119                      | 120          | 106          | 103          | 98           | 100          | 98           | 744              |
| Parkway Elementary School         | 72                       | 86           | 82           | 72           | 67           | 62           | 78           | 519              |
| Peter Burnett Elementary          | 65                       | 66           | 79           | 72           | 79           | 66           | 74           | 501              |
| Phoebe A Hearst Elementary        | 96                       | 96           | 96           | 96           | 99           | 99           | 93           | 675              |
| Pony Express Elementary           | 44                       | 59           | 56           | 66           | 64           | 55           | 59           | 403              |
| Rosa Parks K-8 School             | 40                       | 47           | 42           | 48           | 45           | 50           | 49           | 321              |
| Sequoia Elementary                | 47                       | 65           | 66           | 62           | 53           | 64           | 61           | 418              |
| Success Academy K-8               | 0                        | 0            | 0            | 0            | 4            | 4            | 6            | 14               |
| Susan B Anthony Elementary        | 48                       | 44           | 42           | 64           | 50           | 50           | 49           | 347              |
| Sutterville Elementary            | 69                       | 73           | 63           | 71           | 73           | 56           | 89           | 494              |
| Tahoe Elementary                  | 67                       | 43           | 49           | 44           | 33           | 47           | 50           | 333              |
| Theodore Judah Elementary         | 95                       | 72           | 76           | 68           | 71           | 82           | 90           | 554              |
| Washington Elementary             | 62                       | 46           | 43           | 24           | 27           | 29           | 22           | 253              |
| William Land Elementary           | 62                       | 57           | 57           | 61           | 56           | 72           | 63           | 428              |
| Woodbine Elementary               | 49                       | 42           | 44           | 44           | 43           | 28           | 38           | 288              |
| <b>TOTAL</b>                      | <b>3,155</b>             | <b>3,072</b> | <b>3,103</b> | <b>3,112</b> | <b>3,020</b> | <b>3,006</b> | <b>3,114</b> | <b>21,582</b>    |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
CUMULATIVE TOTAL ABSENCES

| ELEMENTARY                        | TOTAL ENROLLMENT | TOTAL ABSENCES | ACTUAL DAYS OF ATTENDANCE | DAYS ENROLLED  | PERCENTAGE OF ATTENDANCE |
|-----------------------------------|------------------|----------------|---------------------------|----------------|--------------------------|
| A M Winn Elementary K-8 Waldorf   | 294              | 395            | 10336                     | 10731          | 96.32%                   |
| Abraham Lincoln Elementary        | 535              | 738            | 18673                     | 19411          | 96.20%                   |
| Alice Birney Waldorf-Inspired K-8 | 412              | 452            | 14416                     | 14868          | 96.96%                   |
| Bret Harte Elementary             | 255              | 514            | 8614                      | 9128           | 94.37%                   |
| Caleb Greenwood                   | 538              | 597            | 18823                     | 19420          | 96.93%                   |
| Camellia Basic Elementary         | 443              | 254            | 15625                     | 15879          | 98.40%                   |
| Capital City School               | 36               | 72             | 1126                      | 1198           | 93.99%                   |
| Caroline Wenzel Elementary        | 294              | 425            | 10016                     | 10441          | 95.93%                   |
| Cesar Chavez Elementary           | 380              | 464            | 13020                     | 13484          | 96.56%                   |
| Crocker/Riverside Elementary      | 663              | 540            | 23313                     | 23853          | 97.74%                   |
| David Lubin Elementary            | 550              | 717            | 19028                     | 19745          | 96.37%                   |
| Earl Warren Elementary            | 419              | 480            | 14730                     | 15210          | 96.84%                   |
| Edward Kemble Elementary          | 564              | 797            | 19153                     | 19950          | 96.01%                   |
| Elder Creek Elementary            | 772              | 740            | 26925                     | 27665          | 97.33%                   |
| Ethel I Baker Elementary          | 643              | 1020           | 21922                     | 22942          | 95.55%                   |
| Ethel Phillips Elementary         | 509              | 868            | 17529                     | 18397          | 95.28%                   |
| Father Keith B Kenny Elementary   | 330              | 660            | 11374                     | 12034          | 94.52%                   |
| Genevieve Didion K-8              | 478              | 337            | 17031                     | 17368          | 98.06%                   |
| Golden Empire Elementary          | 593              | 605            | 20739                     | 21344          | 97.17%                   |
| H W Harkness Elementary           | 354              | 507            | 12123                     | 12630          | 95.99%                   |
| Hollywood Park Elementary         | 339              | 498            | 11849                     | 12347          | 95.97%                   |
| Home/Hospital                     | 75               | 0              | 564.75                    | 564.75         | 100.00%                  |
| Hubert H. Bancroft Elementary     | 437              | 628            | 14986                     | 15614          | 95.98%                   |
| Isador Cohen Elementary           | 284              | 442            | 9691                      | 10133          | 95.64%                   |
| James W Marshall Elementary       | 401              | 527            | 13620                     | 14147          | 96.27%                   |
| John Bidwell Elementary           | 282              | 321            | 9126                      | 9447           | 96.60%                   |
| John Cabrillo Elementary          | 366              | 539            | 12120                     | 12659          | 95.74%                   |
| John D Sloat Elementary           | 254              | 477            | 8303                      | 8780           | 94.57%                   |
| John H. Still K-8                 | 664              | 1117           | 22843                     | 23960          | 95.34%                   |
| John Morse Therapeutic Center     | 30               | 74             | 1018                      | 1092           | 93.22%                   |
| Leataata Floyd Elementary         | 342              | 672            | 11475                     | 12147          | 94.47%                   |
| Leonardo da Vinci K - 8 School    | 715              | 644            | 25074                     | 25718          | 97.50%                   |
| Mark Twain Elementary             | 312              | 507            | 10573                     | 11080          | 95.42%                   |
| Martin Luther King Jr K-8         | 336              | 711            | 11318                     | 12029          | 94.09%                   |
| Matsuyama Elementary              | 600              | 594            | 21024                     | 21618          | 97.25%                   |
| Nicholas Elementary               | 632              | 956            | 21826                     | 22782          | 95.80%                   |
| O W Erlewine Elementary           | 282              | 421            | 9692                      | 10113          | 95.84%                   |
| Oak Ridge Elementary              | 492              | 882            | 16638                     | 17520          | 94.97%                   |
| Pacific Elementary                | 744              | 1129           | 25648                     | 26777          | 95.78%                   |
| Parkway Elementary School         | 552              | 985            | 19181                     | 20166          | 95.12%                   |
| Peter Burnett Elementary          | 517              | 721            | 17753                     | 18474          | 96.10%                   |
| Phoebe A Hearst Elementary        | 675              | 455            | 23844                     | 24299          | 98.13%                   |
| Pony Express Elementary           | 410              | 485            | 14189                     | 14674          | 96.69%                   |
| Rosa Parks K-8 School             | 332              | 460            | 11557                     | 12017          | 96.17%                   |
| Sequoia Elementary                | 421              | 546            | 14336                     | 14882          | 96.33%                   |
| Success Academy K-8               | 16               | 85             | 509                       | 594            | 85.69%                   |
| Susan B Anthony Elementary        | 347              | 287            | 11996                     | 12283          | 97.66%                   |
| Sutterville Elementary            | 501              | 371            | 17598                     | 17969          | 97.94%                   |
| Tahoe Elementary                  | 380              | 675            | 12902                     | 13577          | 95.03%                   |
| Theodore Judah Elementary         | 573              | 610            | 19952                     | 20562          | 97.03%                   |
| Washington Elementary             | 258              | 444            | 8982                      | 9426           | 95.29%                   |
| William Land Elementary           | 428              | 476            | 14899                     | 15375          | 96.90%                   |
| Woodbine Elementary               | 317              | 571            | 10608                     | 11179          | 94.89%                   |
| <b>TOTAL</b>                      | <b>22,376</b>    | <b>29,492</b>  | <b>770,211</b>            | <b>799,703</b> | <b>96.31%</b>            |

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
CUMULATIVE TOTAL ABSENCES

| MIDDLE                            | TOTAL ENROLLMENT | TOTAL ABSENCES | ACTUAL DAYS OF ATTENDANCE | DAYS ENROLLED  | PERCENTAGE OF ATTENDANCE |
|-----------------------------------|------------------|----------------|---------------------------|----------------|--------------------------|
| A M Winn Elementary K-8 Waldorf   | 33               | 41             | 1185                      | 1226           | 96.66%                   |
| Albert Einstein MS                | 829              | 1144           | 28453                     | 29597          | 96.13%                   |
| Alice Birney Waldorf-Inspired K-8 | 104              | 80             | 3692                      | 3772           | 97.88%                   |
| California MS                     | 929              | 1367           | 32106                     | 33473          | 95.92%                   |
| Capital City School               | 40               | 263            | 1145                      | 1408           | 81.32%                   |
| Fern Bacon MS                     | 782              | 1344           | 27009                     | 28353          | 95.26%                   |
| Genevieve Didion K-8              | 99               | 78             | 3474                      | 3552           | 97.80%                   |
| Home/Hospital                     | 26               | 0              | 297                       | 297            | 100.00%                  |
| John H. Still K-8                 | 274              | 399            | 9471                      | 9870           | 95.96%                   |
| John Morse Therapeutic Center     | 13               | 44             | 425                       | 469            | 90.62%                   |
| Kit Carson 7-12                   | 366              | 861            | 12289                     | 13150          | 93.45%                   |
| Leonardo da Vinci K - 8 School    | 157              | 122            | 5571                      | 5693           | 97.86%                   |
| Martin Luther King Jr K-8         | 79               | 82             | 2773                      | 2855           | 97.13%                   |
| Rosa Parks K-8 School             | 488              | 760            | 16804                     | 17564          | 95.67%                   |
| Sam Brannan MS                    | 483              | 659            | 16562                     | 17221          | 96.17%                   |
| School of Engineering and Science | 257              | 264            | 9086                      | 9350           | 97.18%                   |
| Success Academy K-8               | 11               | 70             | 204                       | 274            | 74.45%                   |
| Sutter MS                         | 1214             | 1060           | 42678                     | 43738          | 97.58%                   |
| Will C Wood MS                    | 738              | 940            | 25536                     | 26476          | 96.45%                   |
| <b>TOTAL</b>                      | <b>6,922</b>     | <b>9,578</b>   | <b>238,760</b>            | <b>248,338</b> | <b>96.14%</b>            |



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 2, ENDING FRIDAY, OCTOBER 19, 2018  
CUMULATIVE TOTAL ABSENCES

| HIGH SCHOOL                       | ENROLLMENT    | TOTAL ABSENCES | ACTUAL DAYS OF ATTENDANCE | DAYS ENROLLED  | PERCENTAGE OF ATTENDANCE |
|-----------------------------------|---------------|----------------|---------------------------|----------------|--------------------------|
| American Legion HS                | 191           | 1069           | 5773                      | 6842           | 84.38%                   |
| Arthur A. Benjamin Health Prof    | 227           | 473            | 7790                      | 8263           | 94.28%                   |
| C K McClatchy HS                  | 2357          | 3685           | 79487                     | 83172          | 95.57%                   |
| Capital City School               | 314           | 1794           | 8889                      | 10683          | 83.21%                   |
| Hiram W Johnson HS                | 1566          | 3637           | 50870                     | 54507          | 93.33%                   |
| Home/Hospital                     | 108           | 0              | 696.59                    | 696.59         | 100.00%                  |
| John F Kennedy HS                 | 2177          | 3203           | 73535                     | 76738          | 95.83%                   |
| Kit Carson 7-12                   | 163           | 237            | 5746                      | 5983           | 96.04%                   |
| Luther Burbank HS                 | 1723          | 3658           | 57110                     | 60768          | 93.98%                   |
| Rosemont HS                       | 1317          | 2239           | 44248                     | 46487          | 95.18%                   |
| School of Engineering and Science | 267           | 298            | 9327                      | 9625           | 96.90%                   |
| The Academy                       | 10            | 58             | 333                       | 391            | 85.17%                   |
| West Campus HS                    | 840           | 546            | 29713                     | 30259          | 98.20%                   |
| <b>TOTAL</b>                      | <b>11,260</b> | <b>20,897</b>  | <b>373,518</b>            | <b>394,415</b> | <b>94.70%</b>            |

|                          | TOTAL<br>ENROLLMENT | TOTAL ABSENCES | ACTUAL DAYS OF ATTENDANCE | DAYS ENROLLED    | PERCENTAGE OF ATTENDANCE |
|--------------------------|---------------------|----------------|---------------------------|------------------|--------------------------|
| <b>TOTAL ALL SCHOOLS</b> | <b>40,558</b>       | <b>59,967</b>  | <b>1,382,488</b>          | <b>1,442,455</b> | <b>95.84%</b>            |

## Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number | Vendor Name                                       | Description                                   | Location                      | Fund | Account Amount |
|-----------|---|---|-------------------------------|------|----------------|
| B19-00644 | O'REILLY AUTO PARTS                               | BLANKET FOR AUTO SHOP - 2018-19               | JOHN F. KENNEDY HIGH SCHOOL   | 01   | 2,000.00       |
| B19-00645 | JEFF SAHS DBA JEFF SAHS VIOLIN S                  | MIDDLE SCHOOL STRING INSTRUMENT REPAIR        | ACADEMIC OFFICE               | 01   | 15,000.00      |
| B19-00646 | TOM HANNICKEL                                     | INSTRUMENT REPAIRS FOR MIDDLE SCHOOLS         | ACADEMIC OFFICE               | 01   | 28,000.00      |
| B19-00647 | JAMES NAKAYAMA                                    | INSTRUMENT REPAIR                             | ACADEMIC OFFICE               | 01   | 1,500.00       |
| B19-00648 | EAN SERVICES, LLC                                 | VEHICLE RENTAL FOR VARIOUS STUDENT ACTIVITIES | LUTHER BURBANK HIGH SCHOOL    | 01   | 3,000.00       |
| B19-00649 | SYNOVIA SOLUTIONS LLC                             | GPS / CHILD CHECK SYSTEM REPLACEMENT PARTS    | TRANSPORTATION SERVICES       | 01   | 108,597.00     |
| B19-00650 | ENTERPRISE CAR RENTAL INC                         | ENTERPRISE RENTAL 2018-2019 - FOR ALHS SPORTS | AMERICAN LEGION HIGH SCHOOL   | 01   | 4,000.00       |
| B19-00651 | HOME DEPOT  | SUPPLIES NEEDED FOR HVAC SHIOP 2018-2019 SY   | FACILITIES MAINTENANCE        | 01   | 1,000.00       |
| B19-00652 | HOME DEPOT  | BUILDING AND TRADE ACADEMY SUPPLIES           | LUTHER BURBANK HIGH SCHOOL    | 01   | 4,000.00       |
| B19-00653 | ERNEST PACKAGING SOLUTIONS                        | NUTRITION WAREHOUSE PACKAGING SUPPLIES        | NUTRITION SERVICES DEPARTMENT | 13   | 2,500.00       |
| B19-00654 | FORTE PIANO SERVICE                               | REPAIR FOR ACOUSTIC PIANOS                    | ACADEMIC OFFICE               | 01   | 3,000.00       |
| B19-00655 | KLINE MUSIC INC                                   | MUSIC SUPPLIES AS NEEDED                      | ACADEMIC OFFICE               | 01   | 8,000.00       |
| B19-00656 | J W PEPPER  | MUSIC SHEETS FOR MUSIC DEPT.                  | ACADEMIC OFFICE               | 01   | 5,500.00       |
| B19-00657 | PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC        | 001259-POSTAGE METER MACHINE RENTAL           | LUTHER BURBANK HIGH SCHOOL    | 01   | 627.60         |
| B19-00658 | HOME DEPOT PRO                                    | HOME DEPOT BLANKET PO 2018 19                 | AMERICAN LEGION HIGH SCHOOL   | 01   | 500.00         |
| B19-00659 | LA TAPATIA TORTILLERIA INC                        | TORTILLA CHIPS FOR SECONDARY                  | NUTRITION SERVICES DEPARTMENT | 13   | 45,000.00      |
| B19-00660 | BIG WEST DISTRIBUTION                             | FRZN YOGURT FOR SECONDARY                     | NUTRITION SERVICES DEPARTMENT | 13   | 30,000.00      |
| B19-00661 | DISCOUNT SCHOOL SUPPLY FILE #7 3847               | PARENT ED. PROGRAM SUPPLIES                   | A.WARREN McCLASKEY ADULT      | 11   | 800.00         |
| B19-00662 | RISO PRODUCTS OF SACRAMENTO                       | MASTERS AND INK FOR RISOS                     | MARTIN L. KING JR ELEMENTARY  | 01   | 1,000.00       |
| B19-00663 | PITNEY BOWES INC                                  | PITNEY BOWES STAMP MACHINE                    | NICHOLAS ELEMENTARY SCHOOL    | 01   | 800.00         |
| B19-00664 | EAN SERVICES, LLC                                 | ATHLETICS TRANSPORTATION 2017/18              | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 16,600.00      |
| B19-00665 | SMART & FINAL IRIS CO ACCOUNT #601246000-20405152 | SMART AND FINAL 2017/18                       | WOODBINE ELEMENTARY SCHOOL    | 01   | 500.00         |
| B19-00666 | RALEY'S   | FOOD & UTENSILS FOR MEETINGS                  | C. K. McCLATCHY HIGH SCHOOL   | 01   | 800.00         |
| B19-00667 | ROBERT MCGEE                                      | PARENT MILEAGE REIMBURSEMENT                  | SPECIAL EDUCATION DEPARTMENT  | 01   | 2,600.00       |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number   | Vendor Name                                       | Description  | Location                       | Fund | Account Amount |
|-------------|---|--|--------------------------------|------|----------------|
| B19-00668   | ACCESS  | SHREDDING SERVICE                                  | C. K. McCLATCHY HIGH SCHOOL    | 01   | 674.53         |
| B19-00669   | SMART & FINAL ACCT.#601246000-20405152            | PARENT/COMMUNITY MEETINGS AND SCHOOL EVENT ITEMS   | WILLIAM LAND ELEMENTARY        | 01   | 500.00         |
| B19-00670   | SIGNATURE REPROGRAPHICS                           | VARIOUS SCHOOLS FOR CLSRM LIGHTING-BLUEPRINT SERV  | FACILITIES SUPPORT SERVICES    | 21   | 100.00         |
| B19-00671   | RALEY'S   | RALEY'S BLANKET                                    | FOSTER YOUTH SERVICES PROGRAM  | 01   | 1,500.00       |
| B19-00672   | TEACHER SYNERGY LLC                               | BLANKET ORDER FOR TEACHERS PAY TEACHERS            | MARTIN L. KING JR ELEMENTARY   | 01   | 500.00         |
| B19-00673   | GENERAL PRODUCE                                   | PRODUCE FOR SUPPER PROGRAM                         | NUTRITION SERVICES DEPARTMENT  | 13   | 100,000.00     |
| B19-00674   | HOME 4 DINNER LLC                                 | WHOLE GRAIN PIZZA FOR SECONDARY                    | NUTRITION SERVICES DEPARTMENT  | 13   | 20,000.00      |
| B19-00675   | RAY MORGAN COMPANY                                | 1-Year Service Agreement Service for Canon iPF8400 | CENTRAL PRINTING SERVICES      | 01   | 1,200.00       |
| B19-00676   | SMART & FINAL IRIS CO ACCOUNT #601246000-20405152 | SUPPLIES FOR FAMILY ENGAGEMENT                     | ELDER CREEK ELEMENTARY SCHOOL  | 01   | 1,000.00       |
| B19-00677   | SENTINEL FIRE EQUIPMENT CO                        | SEMI-ANNUAL ANSUL SERVICE                          | NEW SKILLS & BUSINESS ED. CTR  | 11   | 300.00         |
| B19-00678   | HOME DEPOT PRO                                    | 11th GR IU SOLAR REGATTA MATERIALS                 | ENGINEERING AND SCIENCES HS    | 01   | 488.00         |
| CHB19-00383 | SCUSD/PAPER                                       | SERNA PAPER USAGE                                  | CONTINUOUS IMPRVMT & ACCNTBLTY | 01   | 250.00         |
| CHB19-00384 | RAY MORGAN/SCUSD                                  | SERNA COPIER USAGE                                 | CONTINUOUS IMPRVMT & ACCNTBLTY | 01   | 700.00         |
| CHB19-00385 | RAY MORGAN/SCUSD                                  | CANON COPIER RENTAL                                | HUBERT H BANCROFT ELEMENTARY   | 01   | 2,700.00       |
| CHB19-00386 | OFFICE DEPOT                                      | CLASSROOM SUPPLIES                                 | HOLLYWOOD PARK ELEMENTARY      | 01   | 7,900.00       |
| CHB19-00387 | OFFICE DEPOT                                      | CLASSROOM SUPPLIES                                 | HOLLYWOOD PARK ELEMENTARY      | 01   | 8,500.00       |
| CHB19-00388 | RAY MORGAN - SCUSD                                | BLANKET ORDER-COPIER 2018-2019                     | ACADEMIC OFFICE                | 01   | 9,000.00       |
| CHB19-00389 | RAY MORGAN - SCUSD                                | COPIERS FOR THE ENROLLMENT CENTER 2018-2019        | ENROLLMENT CENTER              | 01   | 9,000.00       |
| CHB19-00390 | OFFICE DEPOT                                      | INSTRUCTIONAL SCHOOL SUPPLIES OJJDP                | FOSTER YOUTH SERVICES PROGRAM  | 01   | 5,000.00       |
| CHB19-00391 | OFFICE DEPOT                                      | OFFICE SUPPLIES FOR OJJDP                          | FOSTER YOUTH SERVICES PROGRAM  | 01   | 5,000.00       |
| CHB19-00392 | OFFICE DEPOT                                      | FYS OFFICE SUPPLIES                                | FOSTER YOUTH SERVICES PROGRAM  | 01   | 5,000.00       |
| CHB19-00393 | OFFICE DEPOT                                      | SUPPLEMENTARY CLASSROOM SUPPLIES                   | LUTHER BURBANK HIGH SCHOOL     | 01   | 5,000.00       |
| CHB19-00394 | OFFICE DEPOT                                      | OFFICE DEPOT/OFFICE SUPPLIES                       | CONTINUOUS IMPRVMT & ACCNTBLTY | 01   | 2,000.00       |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number   | Vendor Name  | Description                                     | Location                         | Fund | Account Amount |
|-------------|--|---|----------------------------------|------|----------------|
| CHB19-00395 | OFFICE DEPOT   | OFFICE DEPOT BO<br>18/19-0007-SUPPLEMENTAL      | FERN BACON MIDDLE<br>SCHOOL      | 01   | 1,000.00       |
| CHB19-00396 | SUPPLY WORKS   | CUSTODIAL SUPPLIES -<br>SUPPLY WORKS (313076)   | NEW SKILLS & BUSINESS<br>ED. CTR | 11   | 8,500.00       |
| CHB19-00397 | OFFICE DEPOT   | JOB CENTER SUPPLIES-<br>OFFICE DEPOT            | NEW SKILLS & BUSINESS<br>ED. CTR | 11   | 3,000.00       |
| CHB19-00398 | RAY MORGAN/SCUSD   | CANON COPIERS                                   | JOHN H. STILL - K-8              | 01   | 5,000.00       |
| CHB19-00399 | OFFICE DEPOT   | Office Depot Blanket                            | MULTILINGUAL EDUCATION<br>DEPT.  | 01   | 1,000.00       |
| CS19-00117  | CURRICULUM ASSOCIATES<br>LLC                               | i-READY DIAGNOSTIC FOR<br>2018-2019             | ACADEMIC OFFICE                  | 01   | 1,623.75       |
| CS19-00118  | MELISSA UROFF  | PHOTOGRAPHER FOR<br>SUPERINTENDENT              | COMMUNICATIONS OFFICE            | 01   | 1,137.50       |
| CS19-00120  | CURRICULUM ASSOCIATES<br>LLC                               | SIG - READY MATH PROF<br>DEVELOPMENT            | H.W. HARKNESS<br>ELEMENTARY      | 01   | 2,000.00       |
| CS19-00121  | THE WRITE TOOLS LLC  | WRITE TOOLS 8/23/18                             | PARKWAY ELEMENTARY<br>SCHOOL     | 01   | 2,976.00       |
| CS19-00122  | BROOKE PURVES  | PROVIDE COLLEGE<br>MENTORING                    | C. K. McCLATCHY HIGH<br>SCHOOL   | 01   | 2,600.00       |
| CS19-00123  | DREAM ENRICHMENT<br>CLASSES                                | STEM WORKSHOP/EARLY<br>ENGINEERS                | JOHN D SLOAT BASIC<br>ELEMENTARY | 01   | 1,800.00       |
| CS19-00124  | BROOKE PURVES  | CJA COLLEGE MENTORING<br>PROGRAM                | JOHN F. KENNEDY HIGH<br>SCHOOL   | 01   | 2,600.00       |
| CS19-00125  | UNIVERSITY OF OREGON<br>EDUCATION AL AND<br>COMMUNITY SUPP | SWIS ANNUAL LICENSE<br>9/1/18 - 8/31/19         | EQUITY, ACCESS &<br>EXCELLENCE   | 01   | 2,100.00       |
| CS19-00126  | NATURE'S CRITTERS  | NATURES CRITTERS FOR<br>THIRD GRADE             | MATSUYAMA ELEMENTARY<br>SCHOOL   | 01   | 320.00         |
| CS19-00127  | SHRED-IT USA INC   | SHRED-IT SERVICE<br>CONNECT CENTER              | INTEGRATED COMMUNITY<br>SERVICES | 01   | 900.00         |
| CS19-00128  | PLACER COUNTY OFFICE<br>OF ED                              | PBIS CONTRACT 2018-19<br>SCHOOL YEAR            | EQUITY, ACCESS &<br>EXCELLENCE   | 01   | 73,000.00      |
| CS19-00129  | ALWAYS KNOCKING INC  | 2017-18 SUMMER SERVICES<br>JUNE 18- AUGUST 2019 | YOUTH DEVELOPMENT                | 01   | 3,500.00       |
| CS19-00130  | RANDY BISNETT  | ATHLETIC TRAINER                                | LUTHER BURBANK HIGH<br>SCHOOL    | 01   | 263.90         |
| CS19-00132  | PREMIER MANAGEMENT<br>GROUP, INC                           | 0810-428 NUT SRV CENTRAL<br>KITCHEN PQS PHASE 2 | FACILITIES SUPPORT<br>SERVICES   | 21   | 905,000.00     |
| CS19-00133  | BEECROFT ED TECH<br>SERVICES                               | SIG - SMARTBOARD<br>TRAINING                    | H.W. HARKNESS<br>ELEMENTARY      | 01   | 400.00         |
| CS19-00134  | ALICE STAMM  | WALDORF SEMINAR FOR<br>TEACHERS (ALICE STAMM)   | AREA ASSITANT<br>SUPERINTENDENTS | 01   | 500.00         |
| CS19-00135  | HELEN LUBIN  | WALDORF SEMINARS FOR<br>TEACHERS                | AREA ASSITANT<br>SUPERINTENDENTS | 01   | 750.00         |
| CS19-00136  | LAUREN HICKMAN   | WALDORF SEMINAR FOR<br>TEACHERS                 | AREA ASSITANT<br>SUPERINTENDENTS | 01   | 1,000.00       |
| CS19-00137  | AMY O'NEIL ALESSANDRI                                      | WALDORF SEMINAR FOR<br>TEACHERS                 | AREA ASSITANT<br>SUPERINTENDENTS | 01   | 1,500.00       |
| CS19-00138  | CATHERINE COLE   | CATHY COLE - EHS HOME<br>BASED - HOVRS          | CHILD DEVELOPMENT<br>PROGRAMS    | 12   | 7,425.00       |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number  | Vendor Name   | Description                                       | Location                     | Fund | Account Amount |
|------------|---|---|------------------------------|------|----------------|
| CS19-00139 | CATHERINE COLE  | CATHY COLE - EHS CENTER BASED                     | CHILD DEVELOPMENT PROGRAMS   | 12   | 9,000.00       |
| CS19-00140 | SCHOLARS TUTORING CENTER                                    | SCHOLARS TUTORING CENTER                          | GEO WASHINGTON CARVER        | 09   | 3,630.00       |
| CS19-00141 | MILTON BOWENS   | Artist in Residency (SIG)                         | JOHN H. STILL - K-8          | 01   | 22,000.00      |
| CS19-00142 | DIANNA CRAIG  | VOICE OF THE WOOD PERFORMANCE FOR THIRD GRADE     | MATSUYAMA ELEMENTARY SCHOOL  | 01   | 390.00         |
| CS19-00143 | TRAIN 2 SUSTAIN LLC   | TRAIN 2 SUSTAIN, LLC - CPR TRAINING               | RISK MANAGEMENT              | 01   | 10,500.00      |
| CS19-00144 | JUST BREATHE YOGA & PILATES                                 | Mindful Meditation for students                   | BRET HARTE ELEMENTARY SCHOOL | 01   | 10,950.00      |
| CS19-00145 | BIGGER THAN US ARTS   | BTU Arts After-School Music Program               | THE MET                      | 09   | 4,000.00       |
| CS19-00146 | SACRAMENTO COUNTY OFFICE OF ED K12 CURRICULUM & INSTRUCTION | TITLE II PD-NPS -HOLY SPIRIT PARISH/SCOE          | CONSOLIDATED PROGRAMS        | 01   | 4,400.00       |
| CS19-00147 | LAURA FISH  | LAURA FISH - PL - TEACHING WITH THE BRAIN IN MIND | CHILD DEVELOPMENT PROGRAMS   | 12   | 8,550.00       |
| CS19-00148 | MIND RESEARCH INSTITUTE                                     | ST MATH RENEWAL                                   | CESAR CHAVEZ INTERMEDIATE    | 01   | 4,000.00       |
| CS19-00149 | MAD SCIENCE OF SACRAMENTO VALL EY                           | MAD SCIENCE                                       | WOODBINE ELEMENTARY SCHOOL   | 01   | 2,160.00       |
| CS19-00150 | FRANKLIN COVEY CLIENT SALES IN C.                           | LEADER IN ME COACH                                | CESAR CHAVEZ INTERMEDIATE    | 01   | 492.37         |
| CS19-00151 | WAYNE HOUCHIN   | ASSEMBLY/STUDENT RECOGNITION: LIFE SKILLS         | ABRAHAM LINCOLN ELEMENTARY   | 01   | 550.00         |
| CS19-00152 | SCHOLAR ATHLETES GLOBALLY EMER GING INC                     | 2018-19 SUPPLEMENTAL CONTRACT                     | YOUTH DEVELOPMENT            | 01   | 44,640.00      |
| CS19-00153 | ROSE FAMILY CREATIVE EMPOWERME NT CENTER                    | 2018-19 AFTERSCHOOL EXPANDED LEARNING             | YOUTH DEVELOPMENT            | 01   | 653,558.91     |
| CS19-00154 | TARGET EXCELLENCE   | 2018-19 AFTERSCHOOL EXPANDED LEARNING             | YOUTH DEVELOPMENT            | 01   | 1,291,583.05   |
| CS19-00155 | ROBERTS FAMILY DEVELOPMENT CTR                              | 2018-19 AFTERSCHOOL EXPANDED LEARNING             | YOUTH DEVELOPMENT            | 01   | 214,929.81     |
| CS19-00156 | BOYS & GIRLS CLUBS OF GREATER SACRAMENTO                    | 2018-19 AFTERSCHOOL EXPANDED LEARNING             | YOUTH DEVELOPMENT            | 01   | 168,805.00     |
| CS19-00157 | CENTER FOR FATHERS & FAMILIES                               | 2018-19 AFTERSCHOOL EXPANDED LEARNING             | YOUTH DEVELOPMENT            | 01   | 524,181.83     |
| CS19-00158 | CITY OF SACRAMENTO REVENUE DIV ISION                        | 2018-19 AFTERSCHOOL EXPANDED LEARNING             | YOUTH DEVELOPMENT            | 01   | 139,230.00     |
| CS19-00159 | LEADERS OF TOMORROW AFTER SCHO OL PROGRAM                   | 2018-19 AFTERSCHOOL EXPANDED LEARNING             | YOUTH DEVELOPMENT            | 01   | 126,022.50     |
| CS19-00160 | SACRAMENTO CHINESE COMMUNITY                                | 2018-19 AFTERSCHOOL EXPANDED LEARNING             | YOUTH DEVELOPMENT            | 01   | 4,392,285.40   |
| CS19-00161 | NEW HOPE COMMUNITY DEVELOPMENT CORPORATION                  | 2018-19 AFTERSCHOOL EXPANDED LEARNING             | YOUTH DEVELOPMENT            | 01   | 249,308.10     |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number  | Vendor Name                                 | Description                                   | Location                      | Fund | Account Amount |
|------------|---|---|-------------------------------|------|----------------|
| CS19-00166 | NIELSEN INSPECTION SERVICES                 | 0570-416 AMER LEGION CORE-IOR SERVICES        | FACILITIES SUPPORT SERVICES   | 21   | 150,000.00     |
| N19-00036  | ADVANCE KIDS                                | AGENCY SERVICES (BEHAVIOR/INCLUSION)          | SPECIAL EDUCATION DEPARTMENT  | 01   | 750,000.00     |
| N19-00037  | GIVING TREE PRESCHOOL ADVANCE KIDS          | NPS EDUCATIONAL SERVICES (PRE-K + AUTISTIC)   | SPECIAL EDUCATION DEPARTMENT  | 01   | 450,000.00     |
| N19-00038  | LEARNING SOLUTIONS                          | AGENCY SERVICES (BEHAVIOR/INCLUSION)          | SPECIAL EDUCATION DEPARTMENT  | 01   | 1,000,000.00   |
| N19-00039  | ACCESS LANGUAGE CONNECTION INC              | AGENCY SERVICES (DEAF INTRP)                  | SPECIAL EDUCATION DEPARTMENT  | 01   | 320,000.00     |
| N19-00040  | THERAPEUTIC PATHWAYS INC                    | AGENCY SERVICES (BEHAVIOR/TUTORS)             | SPECIAL EDUCATION DEPARTMENT  | 01   | 285,000.00     |
| N19-00041  | PROFESSIONAL TUTORS OF AMERICA              | AGENCY SERVICES (TUTORING)                    | SPECIAL EDUCATION DEPARTMENT  | 01   | 7,500.00       |
| N19-00042  | ALDAR ACADEMY CORP                          | NPS EDUCATION SERVICES (ED/SLD)               | SPECIAL EDUCATION DEPARTMENT  | 01   | 470,000.00     |
| N19-00043  | APPLIED BEHAVIOR CONSULTANTS I NC           | NPS EDUCATIONAL SERVICES (AUTISITC)           | SPECIAL EDUCATION DEPARTMENT  | 01   | 1,000,000.00   |
| N19-00044  | PROVO CANYON SCHOOL                         | RESIDENTIAL PLACEMENT                         | SPECIAL EDUCATION DEPARTMENT  | 01   | 145,000.00     |
| P19-00405  | RISO PRODUCTS OF SACRAMENTO                 | RISO INK AND MASTER ROLLS                     | TAHOE ELEMENTARY SCHOOL       | 01   | 238.15         |
| P19-00545  | ARLENE ORTIZ, PhD, NCSP CSU, S acramento    | IEE ASSESSMENTS 2018-19                       | SPECIAL EDUCATION DEPARTMENT  | 01   | 10,500.00      |
| P19-00558  | US AIR CONDITIONING DISTRIBUTOR S LLC       | 0059-422 DLUBIN HVAC A/C REPLACE 7 HEAT PUMPS | FACILITIES SUPPORT SERVICES   | 01   | 42,973.65      |
| P19-00806  | AMAZON CAPITAL SERVICES                     | CAMERA FOR YEARBOOK CLASS                     | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 1,296.84       |
| P19-00902  | LAKESHORE LEARNING CORP ATTENTION: JON BELL | NAME PLATES -JONES/DENNIS                     | PARKWAY ELEMENTARY SCHOOL     | 01   | 20.06          |
| P19-00903  | SCUSD - US BANK CAL CARD                    | NEW TECH CAL CARD 12-6-17 & 6-6-18            | NEW TECH                      | 09   | 677.99         |
| P19-00904  | AMAZON CAPITAL SERVICES                     | STOPWATCHES FOR SCIENCE 2 - BREWER            | AMERICAN LEGION HIGH SCHOOL   | 01   | 116.60         |
| P19-00905  | B & H PHOTO                                 | Media / Leadership Classroom Supplies         | CALIFORNIA MIDDLE SCHOOL      | 01   | 2,322.65       |
| P19-00906  | MYSTERY SCIENCE INC                         | MYSTERY SCIENCE 2018-2019 SCHOOL MEMBERSHIP   | GENEVIEVE DIDION ELEMENTARY   | 01   | 499.00         |
| P19-00907  | AMAZON CAPITAL SERVICES                     | INST MTRLS - ROSELINE VINCENT                 | CHILD DEVELOPMENT PROGRAMS    | 12   | 69.52          |
| P19-00908  | AMAZON CAPITAL SERVICES                     | HEIGHT MARKER DOOR STRIP                      | JOHN D SLOAT BASIC ELEMENTARY | 01   | 49.80          |
| P19-00909  | AMAZON CAPITAL SERVICES                     | SENSORY ITEMS/SAND TIMERS                     | PARKWAY ELEMENTARY SCHOOL     | 01   | 609.10         |
| P19-00910  | VARSITY SPIRIT FASHIONS                     | UNIFORMS FOR CHEERLEADERS (LOANERS)           | C. K. McCLATCHY HIGH SCHOOL   | 01   | 249.73         |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number | Vendor Name  | Description  | Location                       | Fund | Account Amount |
|-----------|--|--|--------------------------------|------|----------------|
| P19-00911 | AMAZON CAPITAL SERVICES                                | EASEL- TONG  | PARKWAY ELEMENTARY SCHOOL      | 01   | 248.96         |
| P19-00912 | S P2   | SAFETY SOFTWARE -AUTO PROGRAM- JAMES B. BALLENGER  | CAREER & TECHNICAL PREPARATION | 01   | 249.00         |
| P19-00913 | SCHOLASTIC INC<br>SCHOLASTIC MAGA ZINES                | SCHOLASTIC NEWS 2ND GRADE                          | NICHOLAS ELEMENTARY SCHOOL     | 01   | 736.06         |
| P19-00914 | SCHOLASTIC BOOK CLUBS INC                              | BOOKS FOR THE LIBRARY                              | BOWLING GREEN ELEMENTARY       | 09   | 351.80         |
| P19-00915 | SCHOLASTIC INC   | SCHOLASTIC NEW PEIXOTO                             | JAMES W MARSHALL ELEMENTARY    | 01   | 189.75         |
| P19-00916 | HOUGHTON MIFFLIN HARCOURT                              | SIG - READ 180 WORKBOOKS                           | H.W. HARKNESS ELEMENTARY       | 01   | 716.49         |
| P19-00917 | SCHOLASTIC INC   | SCHOLASTIC   | CAPITAL CITY SCHOOL            | 01   | 1,344.12       |
| P19-00918 | ASI- PEAK ADVENTURES                                   | PEAK ADVENTURES FOR CJA                            | JOHN F. KENNEDY HIGH SCHOOL    | 01   | 2,475.00       |
| P19-00919 | FOG WILLOW FARMS                                       | FOG WILLOW FARMS SOCIAL PG FAMILIES-2018           | CHILD DEVELOPMENT PROGRAMS     | 12   | 612.00         |
| P19-00920 | SCUSD - US BANK CAL CARD                               | SMALL MANUAL PALLET JACK FOR NS TECHNICIANS        | NUTRITION SERVICES DEPARTMENT  | 13   | 418.87         |
| P19-00921 | DICK BLICK CUSTOMER #12751501                          | INSTRUCTIONAL SUPPLIES FOR ART CLASS (TEWELES)     | JOHN F. KENNEDY HIGH SCHOOL    | 01   | 301.14         |
| P19-00922 | WAYSIDE PUBLISHING                                     | SPANISH SUPPLEMENTAL MATERIALS                     | HIRAM W. JOHNSON HIGH SCHOOL   | 01   | 26,870.63      |
| P19-00923 | NWN CORPORATION  | HP CHROMEBOOK 14 G5                                | ENGINEERING AND SCIENCES HS    | 01   | 12,744.36      |
| P19-00924 | RISO PRODUCTS OF SACRAMENTO                            | RISO SUPPLIES                                      | BOWLING GREEN ELEMENTARY       | 09   | 474.10         |
| P19-00925 | OFFICE DEPOT   | OFFICE FURNITURE FOR ADMIN OFFICES                 | ELDER CREEK ELEMENTARY SCHOOL  | 01   | 692.74         |
| P19-00926 | SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR | BETTE ANDERSON/VESL PROGRAM                        | NEW SKILLS & BUSINESS ED. CTR  | 11   | 39.99          |
| P19-00927 | SCHOOLMATE INC   | 18/19 STUDENT PLANNERS                             | MARK TWAIN ELEMENTARY SCHOOL   | 01   | 1,238.38       |
| P19-00928 | LIVESCHOOL INC   | ACCESS TO LIVESCHOOL PREMIUM - 7/1/2018 - 7/1/2019 | SUCCESS ACADEMY                | 01   | 1,485.00       |
| P19-00929 | SUPPLY WORKS   | HEALTH/CLEANING (ABERCROMBIE)                      | SPECIAL EDUCATION DEPARTMENT   | 01   | 55.68          |
| P19-00930 | RAPID INFORMATION DESTRUCTION SERVICES                 | CHECK LEDGER ON-SITE SHREDDING                     | BUSINESS SERVICES              | 01   | 193.00         |
| P19-00931 | MOLLY HAWKINS HOUSE                                    | SUPPLIES FOR ART CLASS - DAMMARELL                 | JOHN F. KENNEDY HIGH SCHOOL    | 01   | 308.80         |
| P19-00932 | LAKESHORE LEARNING CORP ATTENTION: JON BELL            | PRE-K MATERIALS (ASSMNT TEAM)                      | SPECIAL EDUCATION DEPARTMENT   | 01   | 787.45         |
| P19-00933 | SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR | FLAGS  | WEST CAMPUS                    | 01   | 67.10          |

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| PO Number | Vendor Name                                   | Description  | Location                         | Fund | Account Amount |
|-----------|---|--|----------------------------------|------|----------------|
| P19-00934 | ULINE   | WAREHOUSE RACK<br>MAGNETIC LABELS                        | NUTRITION SERVICES<br>DEPARTMENT | 13   | 196.36         |
| P19-00935 | GBC GENERAL BINDING<br>CORP                   | LAMINATOR FOR SCHOOL<br>KIDS WORK                        | CAROLINE WENZEL<br>ELEMENTARY    | 01   | 1,539.70       |
| P19-00936 | SCHOOL OUTFITTERS DBA<br>FAT CATA LOG         | WOODSHOP CLASSROOM<br>SUPPLIES                           | SAM BRANNAN MIDDLE<br>SCHOOL     | 01   | 382.15         |
| P19-00937 | BATTERIES PLUS                                | BATTERIES USED SCHOOL<br>SAFETY                          | CESAR CHAVEZ<br>INTERMEDIATE     | 01   | 92.81          |
| P19-00938 | ELSEVIER INC                                  | OPTO PRG-TEACHER COPY                                    | NEW SKILLS & BUSINESS<br>ED. CTR | 11   | 83.82          |
| P19-00939 | DISCOUNT SCHOOL<br>SUPPLY                     | INST MTRLS - TRACEY<br>SIEBER                            | CHILD DEVELOPMENT<br>PROGRAMS    | 12   | 286.87         |
| P19-00940 | WOLTERS KLUWER HEALTH                         | NURSING PROGRAM<br>SUPPLY-VN RESALE<br>BOOKSTORE         | NEW SKILLS & BUSINESS<br>ED. CTR | 11   | 689.47         |
| P19-00941 | ORIENTAL TRADING CO INC                       | FALCON STUDENT<br>INCENTIVES                             | NICHOLAS ELEMENTARY<br>SCHOOL    | 01   | 473.23         |
| P19-00942 | SCANTRON CORPORATION                          | SCANTRON ANSWER SHEET                                    | ENGINEERING AND<br>SCIENCES HS   | 01   | 493.27         |
| P19-00943 | PSAT NMSQT                                    | COLLEGE BOARD FOR PSAT<br>8/9 FALL 2017                  | CAPITAL CITY SCHOOL              | 01   | 70.00          |
| P19-00944 | SCHOOL OUTFITTERS DBA<br>FAT CATA LOG         | SIG - TABLE, HEADPHONES,<br>ETC.                         | H.W. HARKNESS<br>ELEMENTARY      | 01   | 818.46         |
| P19-00945 | CAROLINA BIOLOGICAL<br>SUPPLY CO ACCT #121087 | SCIENCE PURCHASE 2018<br>2019 1                          | AMERICAN LEGION HIGH<br>SCHOOL   | 01   | 414.56         |
| P19-00946 | KID CARPET                                    | PRIMARY SEATING RUG -<br>ALPHABET                        | HUBERT H BANCROFT<br>ELEMENTARY  | 01   | 606.18         |
| P19-00947 | SCUSD - US BANK CAL<br>CARD                   | FRANKLIN COVEY INSERT                                    | SUTTER MIDDLE SCHOOL             | 01   | 36.16          |
| P19-00948 | MOBYMAX LLC                                   | SUPPLEMENTAL PROGRAM<br>FOR STUDENTS- MOBY MAX           | ALBERT EINSTEIN MIDDLE<br>SCHOOL | 01   | 747.00         |
| P19-00949 | ALL WEST COACHLINES INC                       | CHARTER BUS - FIELD TRIP -<br>COLUMBIA COLLEGE           | AMERICAN LEGION HIGH<br>SCHOOL   | 01   | 1,171.20       |
| P19-00950 | ASI- PEAK ADVENTURES                          | ANNUAL FIELD TRIP TO PEAK<br>ADVENTURES - CJA<br>PROGRAM | JOHN F. KENNEDY HIGH<br>SCHOOL   | 01   | 4,500.00       |
| P19-00951 | SILVERADO STAGES INC                          | TRANSPORTATION FOR<br>FOOTBALL 9/14/18                   | HIRAM W. JOHNSON HIGH<br>SCHOOL  | 01   | 1,478.46       |
| P19-00952 | DISCOUNT SCHOOL<br>SUPPLY                     | SIG - PILLOWS FOR<br>STUDENT SUPPORT<br>CENTER           | H.W. HARKNESS<br>ELEMENTARY      | 01   | 88.74          |
| P19-00953 | RISO PRODUCTS OF<br>SACRAMENTO                | RISO EZ221 MAINTENANCE<br>AGREEMENT                      | LUTHER BURBANK HIGH<br>SCHOOL    | 01   | 100.00         |
| P19-00954 | SCUSD - US BANK CAL<br>CARD                   | GoDaddy- 2 yr Stand'd SSL<br>Cert - ps-filemaker         | INFORMATION SERVICES             | 01   | 104.99         |
| P19-00955 | NWN CORPORATION                               | CHROMEBOOK CHARGING<br>CARTS                             | JOHN H. STILL - K-8              | 01   | 4,577.45       |
| P19-00956 | NWN CORPORATION                               | CJA TECHNOLOGY FOR<br>STUDENT COMPUTER LAB               | C. K. McCLATCHY HIGH<br>SCHOOL   | 01   | 2,500.24       |

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| PO Number | Vendor Name   | Description                                  | Location                      | Fund | Account Amount |
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| P19-00957 | SHRED-IT USA INC                                    | ONE TIME SHRED SERVICE - 2018                | JOHN F. KENNEDY HIGH SCHOOL   | 01   | 544.80         |
| P19-00958 | SECC  | 2018-19 SECC MEMBERSHIP SUPPORT              | INFORMATION SERVICES          | 01   | 23,297.50      |
| P19-00959 | OFFICE DEPOT  | STOOLS/CHAIRS FOR SCIENCE CLASS              | ALBERT EINSTEIN MIDDLE SCHOOL | 01   | 182.95         |
| P19-00960 | ILEARN INC  | iLEARN RENEWAL OF iPASS MATH PROGRAM         | SAM BRANNAN MIDDLE SCHOOL     | 01   | 3,000.00       |
| P19-00961 | MOBYMAX LLC   | MOBYMAX SOFTWARE- 1 YEAR LICENSE             | SUCCESS ACADEMY               | 01   | 2,495.00       |
| P19-00962 | NATIONAL ACADEMY FOUNDATION                         | ENGINEERING PROGRAM MEMBERSHIP FEE           | ENGINEERING AND SCIENCES HS   | 01   | 4,000.00       |
| P19-00963 | SOFTINTEGRATION, INC.                               | SUB LICENSE 8.0 FOR 35 MACHINES THRU 7/31/19 | CALIFORNIA MIDDLE SCHOOL      | 01   | 470.00         |
| P19-00964 | SCUSD - US BANK CAL CARD                            | FRENCH EDUCATIONAL SITE LICENSE              | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 179.90         |
| P19-00965 | SPINITAR PRESENTATION PRODUCTS                      | SIG - POSTER PRINTER                         | H.W. HARKNESS ELEMENTARY      | 01   | 8,704.39       |
| P19-00966 | IVS COMPUTER TECHNOLOGIES                           | SIG - DOCUMENT CAMERA YANG'S CLASS           | H.W. HARKNESS ELEMENTARY      | 01   | 806.67         |
| P19-00967 | SOFTWARE 4 SCHOOLS                                  | CASH DRAWERS & SCANNERS                      | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 7,083.00       |
| P19-00968 | TEACHERS CURRICULUM INSTITUTE                       | ONLINE CLASSROOM CURRICULUM                  | SAM BRANNAN MIDDLE SCHOOL     | 01   | 1,596.00       |
| P19-00969 | RISO PRODUCTS OF SACRAMENTO                         | RISO MAINTENANCE AGREEMENT EZ220 (E1948)     | CROCKER/RIVERSIDE ELEMENTARY  | 01   | 157.00         |
| P19-00970 | SCUSD - US BANK CAL CARD                            | PO BOX Service Fee # 246870                  | PURCHASING SERVICES           | 01   | 496.00         |
| P19-00971 | OFFICE DEPOT  | CALCULATOR BATTERIES/BINDING GLUE            | WEST CAMPUS                   | 01   | 599.36         |
| P19-00972 | OFFICE DEPOT  | PRINTERS FOR CLASSROOM USE                   | CALIFORNIA MIDDLE SCHOOL      | 01   | 238.13         |
| P19-00973 | FERN BACON STUDENT ACTIVITIES ATTN: SHELLY KIRKLAND | PE CLOTHES FOR OI STUDENTS-ROTARY GRANT      | FERN BACON MIDDLE SCHOOL      | 01   | 235.00         |
| P19-00974 | OFFICE DEPOT  | FAX MACHINE FOR ENROLLMENT CENTER            | ENROLLMENT CENTER             | 01   | 308.50         |
| P19-00975 | OFFICE DEPOT  | CLASSROOM FURNITURE                          | JOHN BIDWELL ELEMENTARY       | 01   | 129.89         |
| P19-00976 | OFFICE DEPOT  | LAUNDRY SOAP FOR PLANT MANAGER               | AMERICAN LEGION HIGH SCHOOL   | 01   | 92.00          |
| P19-00977 | RISO PRODUCTS OF SACRAMENTO                         | Printer Maintenance Fee                      | BRET HARTE ELEMENTARY SCHOOL  | 01   | 425.00         |
| P19-00978 | AMAZON CAPITAL SERVICES                             | 4th Grade Novel                              | PHOEBE A HEARST BASIC ELEM.   | 01   | 294.10         |
| P19-00979 | DELTA WIRELESS INC                                  | MOTOROLA RADIOS                              | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 3,902.86       |
| P19-00980 | HIDDEN VILLA RANCH                                  | 6766 HARD COOKED EGGS 9/25/18                | NUTRITION SERVICES DEPARTMENT | 13   | 4,356.00       |

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| PO Number | Vendor Name                      | Description  | Location                          | Fund | Account Amount |
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| P19-00981 | HIDDEN VILLA RANCH               | 6767 HARD COOKED EGGS<br>10/4/18                     | NUTRITION SERVICES<br>DEPARTMENT  | 13   | 3,616.80       |
| P19-00982 | FOOD 4 THOUGHT LLC               | 6771 FRESH WATERMELON<br>9/20/18                     | NUTRITION SERVICES<br>DEPARTMENT  | 13   | 1,768.75       |
| P19-00983 | FOOD 4 THOUGHT LLC               | 6772 FRESH PLUMS 9/24/18                             | NUTRITION SERVICES<br>DEPARTMENT  | 13   | 2,975.00       |
| P19-00984 | AMAZON CAPITAL SERVICES          | CRT BOOKS - AMAZON                                   | JOHN H. STILL - K-8               | 01   | 507.52         |
| P19-00985 | O'REILLY AUTO PARTS              | INSTRUCTIONAL SUPPLIES<br>FOR JFK AUTO SHOP          | JOHN F. KENNEDY HIGH<br>SCHOOL    | 01   | 95.55          |
| P19-00986 | HARLAND TECHNOLOGY<br>SERVICES   | RENEWAL OF MAINTENANCE<br>CONTRACTS                  | HIRAM W. JOHNSON HIGH<br>SCHOOL   | 01   | 709.00         |
| P19-00987 | RISO PRODUCTS OF<br>SACRAMENTO   | RISO MAINTENANCE<br>AGREEMENT EZ221 (E2337)          | CROCKER/RIVERSIDE<br>ELEMENTARY   | 01   | 341.00         |
| P19-00988 | RISO PRODUCTS OF<br>SACRAMENTO   | MAINT AGRMNT RISO<br>2018/2019                       | EARL WARREN<br>ELEMENTARY SCHOOL  | 01   | 247.00         |
| P19-00989 | RISO PRODUCTS OF<br>SACRAMENTO   | RISO COPIER MAINTENANCE                              | SAM BRANNAN MIDDLE<br>SCHOOL      | 01   | 358.00         |
| P19-00990 | SCUSD - US BANK CAL<br>CARD      | SIG - HALL PASSES, MS.<br>SAMUELS' CLASS             | H.W. HARKNESS<br>ELEMENTARY       | 01   | 17.27          |
| P19-00991 | TOUCHLINE SOFTWARE,<br>INC       | QUICK PERMIT SOFTWARE<br>FOR C&C CENTER              | C. K. McCLATCHY HIGH<br>SCHOOL    | 01   | 325.00         |
| P19-00992 | ROBERT E SMITH dba ALL<br>AWARDS | STUDENT SPIRIT WEAR<br>2018-2019 - ORDER #2          | CAMELLIA BASIC<br>ELEMENTARY      | 01   | 451.90         |
| P19-00993 | A-1 TRADING CO                   | HEALTH & MEDICAL SCRUBS<br>UNIFORMS                  | HIRAM W. JOHNSON HIGH<br>SCHOOL   | 01   | 3,242.79       |
| P19-00994 | REV ROBOTICS LLC                 | SMART ROBOT SERVO FOR<br>ENGINEERING CLASSES<br>@SES | CAREER & TECHNICAL<br>PREPARATION | 01   | 1,637.03       |
| P19-00995 | ZOHO CORPORATION                 | MANAGE-ENGINE<br>SUBSCRIPTION/SCUSD.EDU<br>DOMAIN    | INFORMATION SERVICES              | 01   | 3,571.20       |
| P19-00996 | SCUSD - US BANK CAL<br>CARD      | 12TH GR ELECTRIC<br>TRANSPORTATION IU                | ENGINEERING AND<br>SCIENCES HS    | 01   | 443.15         |
| P19-00997 | WEST COAST ARBORISTS<br>INC      | SAM BRANNAN TREE<br>SERVICE                          | FACILITIES MAINTENANCE            | 01   | 8,000.00       |
| P19-00998 | WEST COAST ARBORISTS<br>INC      | LEO DA VINCI TREE SERVICE                            | FACILITIES MAINTENANCE            | 01   | 5,562.50       |
| P19-00999 | WEST COAST ARBORISTS<br>INC      | HUBERT BANCROFT TREE<br>SERVICE                      | FACILITIES MAINTENANCE            | 01   | 3,204.00       |
| P19-01000 | THE SHADE CARE<br>COMPANY        | THEODORE JUDAH &<br>SEQUOIA TREE SERVICES            | FACILITIES MAINTENANCE            | 01   | 720.00         |
| P19-01001 | THE SHADE CARE<br>COMPANY        | FACILITIES TREE SERVICE                              | FACILITIES MAINTENANCE            | 01   | 2,600.00       |
| P19-01002 | UC DAVIS                         | SUB 2018-2019 C STEM                                 | CALIFORNIA MIDDLE<br>SCHOOL       | 01   | 800.00         |
| P19-01003 | MSI- MECHANICAL SYSTEMS          | 0122-401 FRUITRIDGE HEAT<br>PUMPS-INSTALL PUMPS      | FACILITIES SUPPORT<br>SERVICES    | 21   | 22,440.00      |
| P19-01004 | SIERRA WINDOW<br>COVERINGS INC   | SIERRA WINDOW<br>COVERINGS                           | LEATAATA FLOYD<br>ELEMENTARY      | 01   | 224.08         |

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| P19-01005 | GAIL NAKAMURA                                       | REIMBURSE GAIL NAKAMURA-AMAZON-CLASSROOM TABLE | GENEVIEVE DIDION ELEMENTARY    | 01   | 389.69         |
| P19-01006 | POS COMPONENTS                                      | ELEMENTARY SPORTS PROGRAM MATERIALS            | EQUITY, ACCESS & EXCELLENCE    | 01   | 3,211.96       |
| P19-01007 | S P2  | SOFTWARE CONSTR. SAFETY- MANUFACTURING PRGM    | CAREER & TECHNICAL PREPARATION | 01   | 249.00         |
| P19-01008 | FOLLETT SCHOOL SOLUTIONS                            | (replacement) Abraham Lincoln Library Order    | LIBRARY SERVICES               | 01   | 1,617.28       |
| P19-01009 | S&S WORLDWIDE INC                                   | TEAM SPORTS EQUIPMENT                          | JOHN D SLOAT BASIC ELEMENTARY  | 01   | 1,128.84       |
| P19-01010 | OG GEAR COMPANY                                     | BOYS & GIRLS SOCCER UNIFORMS                   | HIRAM W. JOHNSON HIGH SCHOOL   | 01   | 6,144.27       |
| P19-01011 | CURRICULUM ASSOCIATES LLC                           | READING DIAGNOSTIC AND INSTRUCTION             | JOHN BIDWELL ELEMENTARY        | 01   | 7,100.00       |
| P19-01012 | CURRICULUM ASSOCIATES LLC                           | I-READY LICENSES-SUPPLEMENTAL MATERIALS        | FERN BACON MIDDLE SCHOOL       | 01   | 6,707.44       |
| P19-01013 | TRIMARK ECONOMY RESTAURANT FIXTURES                 | WARMING CABINET FOR BG CHACON                  | NUTRITION SERVICES DEPARTMENT  | 13   | 4,194.71       |
| P19-01014 | FOLLETT SCHOOL SOLUTIONS                            | IB SPANISH NOVEL                               | LUTHER BURBANK HIGH SCHOOL     | 01   | 1,214.67       |
| P19-01015 | CURRICULUM ASSOCIATES LLC                           | SIG - READY WRITING 4TH & 5TH GRADE            | H.W. HARKNESS ELEMENTARY       | 01   | 1,063.54       |
| P19-01016 | NASTEE ANT  | ELEMENTARY SPORTS PERFORMANCE TEES             | EQUITY, ACCESS & EXCELLENCE    | 01   | 775.80         |
| P19-01017 | UNIVERSITY OF OREGON EDUCATIONAL AND COMMUNITY SUPP | SWIS ANNUAL LICENSE PBIS                       | EARL WARREN ELEMENTARY SCHOOL  | 01   | 350.00         |
| P19-01018 | MINMOR INDUSTRIES LLC                               | 67674 CHEESE STICK MEALS 9/26/2018             | NUTRITION SERVICES DEPARTMENT  | 13   | 22,528.80      |
| P19-01019 | MILLER PACKING COMPANY                              | 673 ALL BEEF HOT DOGS 10/3/2018                | NUTRITION SERVICES DEPARTMENT  | 13   | 7,830.00       |
| P19-01020 | BAKE CRAFTERS FOOD COMPANY                          | 6758 CROISSANT SANDWICH 9/27/2018              | NUTRITION SERVICES DEPARTMENT  | 13   | 13,869.17      |
| P19-01021 | NWN CORPORATION                                     | CHROMEBOOKS FOR THE SITE                       | PHOEBE A HEARST BASIC ELEM.    | 01   | 23,329.20      |
| P19-01022 | NWN CORPORATION                                     | COMPUTERS FOR CLASSROOM                        | ENGINEERING AND SCIENCES HS    | 01   | 6,575.33       |
| P19-01023 | NWN CORPORATION                                     | PRINTER - ARMANINO                             | PARKWAY ELEMENTARY SCHOOL      | 01   | 178.63         |
| P19-01024 | GOLD STAR FOODS INC                                 | 6778 YOGURT 10/25/2018                         | NUTRITION SERVICES DEPARTMENT  | 13   | 1,908.80       |
| P19-01025 | NWN CORPORATION                                     | CLASSROOM PROJECTORS                           | HIRAM W. JOHNSON HIGH SCHOOL   | 01   | 2,074.07       |
| P19-01026 | NWN CORPORATION                                     | HP CHROMEBOOKS FOR PRIMARY GRADES              | LEONARDO da VINCI ELEMENTARY   | 01   | 12,002.08      |
| P19-01027 | NWN CORPORATION                                     | SIG - HP NOTEBOOK FOR KINDERGARTEN             | H.W. HARKNESS ELEMENTARY       | 01   | 1,100.14       |

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| PO Number | Vendor Name                             | Description  | Location                       | Fund | Account Amount |
|-----------|---|--|--------------------------------|------|----------------|
| P19-01028 | ALL WEST COACHLINES INC                 | 7TH GR FIELD TRIP SAC STATE                        | ENGINEERING AND SCIENCES HS    | 01   | 2,380.80       |
| P19-01029 | ALL WEST COACHLINES INC                 | COLLEGE TOURS                                      | HIRAM W. JOHNSON HIGH SCHOOL   | 01   | 15,463.20      |
| P19-01030 | NIMCO INC                               | Red Ribbon Week                                    | FOSTER YOUTH SERVICES PROGRAM  | 01   | 21,053.76      |
| P19-01031 | DEMCO INC                               | SIG - LIBRARY SHELF MARKERS                        | H.W. HARKNESS ELEMENTARY       | 01   | 256.67         |
| P19-01032 | FASTSIGNS ELK GROVE                     | BANNER AND TABLE CLOTH                             | LUTHER BURBANK HIGH SCHOOL     | 01   | 753.40         |
| P19-01033 | GBC GENERAL BINDING CORP                | REPLACEMENT LAMINATOR ROLLS                        | NEW JOSEPH BONNHEIM            | 09   | 193.44         |
| P19-01034 | NWN CORPORATION                         | DOCKING STATION                                    | STRATEGY & CONTINUOUS IMPRVMT  | 01   | 289.08         |
| P19-01035 | APPLE INC                               | IPADS FOR AAC ASSESSMENT USE 18-19                 | SP ED - TECHNOLOGIST           | 01   | 17,972.55      |
| P19-01036 | MACGILL DISCOUNT SCHOOL NURSE           | SIG - BANDAGES FOR NURSE                           | H.W. HARKNESS ELEMENTARY       | 01   | 86.58          |
| P19-01037 | AMADOR STAGE LINES INC                  | AMADOR TRANSPORTATION                              | NEW JOSEPH BONNHEIM            | 09   | 1,706.57       |
| P19-01038 | CALIFORNIA SCHOOL BASED HEALTH ALLIANCE | CSHC MEMBERSHIP                                    | INTEGRATED COMMUNITY SERVICES  | 01   | 250.00         |
| P19-01039 | SCUSD - US BANK CAL CARD                | PATIO UMBRELLAS FOR LUNCH TABLES                   | FERN BACON MIDDLE SCHOOL       | 01   | 256.08         |
| P19-01040 | AMAZON CAPITAL SERVICES                 | Classroom Material                                 | HEALTH PROFESSIONS HIGH SCHOOL | 01   | 73.61          |
| P19-01041 | SUPPLY WORKS                            | GLOVES FOR OH PROGRAM                              | SPECIAL EDUCATION DEPARTMENT   | 01   | 342.61         |
| P19-01042 | SUPPLY WORKS                            | GLOVES FOR LAB                                     | SPECIAL EDUCATION DEPARTMENT   | 01   | 548.18         |
| P19-01043 | SUPPLY WORKS                            | JANITORIAL/HEALTH (BWL GRN PHI)                    | SPECIAL EDUCATION DEPARTMENT   | 01   | 685.22         |
| P19-01044 | VIRCO MANUFACTURING CORP                | STUDENT CHAIRS FOR CLASSROOMS                      | ALBERT EINSTEIN MIDDLE SCHOOL  | 01   | 981.73         |
| P19-01045 | BARNES & NOBLE BOOKSTORE                | Textbook - A People's History of the United States | THE MET                        | 09   | 865.46         |
| P19-01046 | FOLLETT SCHOOL SOLUTIONS                | BOOKS FOR SPANISH CLASSROOM                        | JOHN F. KENNEDY HIGH SCHOOL    | 01   | 72.15          |
| P19-01047 | GOPHER SPORTS                           | LOCKS FOR LOCKERS                                  | ROSA PARKS MIDDLE SCHOOL       | 01   | 441.60         |
| P19-01048 | OFFICE DEPOT                            | PARTITION CLIPS                                    | PARKWAY ELEMENTARY SCHOOL      | 01   | 40.69          |
| P19-01049 | SCHOOL OUTFITTERS DBA FAT CATA LOG      | WHITE BOARDS FOR BF-10                             | BG CHACON ACADEMY              | 09   | 640.32         |
| P19-01050 | OFFICE DEPOT                            | WIRELESS MOUSE / VGA CABLES                        | HIRAM W. JOHNSON HIGH SCHOOL   | 01   | 331.63         |
| P19-01051 | GOLD STAR FOODS INC                     | 6765 SANDWICHES/ YOGURT/FRUIT CUPS 9/25/2018       | NUTRITION SERVICES DEPARTMENT  | 13   | 17,405.61      |
| P19-01052 | JSB INDUSTRIES                          | 6729 SUNBUTTER SANDWICHES 10/5/2018                | NUTRITION SERVICES DEPARTMENT  | 13   | 48,051.00      |

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## Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number | Vendor Name                      | Description                                  | Location                      | Fund | Account Amount |
|-----------|----------------------------------|--|-------------------------------|------|----------------|
| P19-01053 | MCI/LOS CABOS MEXICAN FOODS      | 6733 BEAN & CHEESE BURRITO 10/4/2018         | NUTRITION SERVICES DEPARTMENT | 13   | 9,719.30       |
| P19-01054 | MCI/LOS CABOS MEXICAN FOODS      | 6734 BEAN AND CHEESE BURRITO 10/18/2018      | NUTRITION SERVICES DEPARTMENT | 13   | 9,719.30       |
| P19-01055 | TYSON FOODS                      | 6742/6743 CRISPITO/DRUMSTICK 10/1/2018       | NUTRITION SERVICES DEPARTMENT | 13   | 15,801.75      |
| P19-01056 | TYSON FOODS                      | 6744/6745 CRISPITO/CHICKEN STRIPS 10/08/2018 | NUTRITION SERVICES DEPARTMENT | 13   | 18,056.20      |
| P19-01057 | TYSON FOODS                      | 6746/6752 CRISPITO/DRUMSTICKS 10/15/2018     | NUTRITION SERVICES DEPARTMENT | 13   | 19,199.25      |
| P19-01058 | FRESH INNOVATIONS CALIFORNIA     | 6770 FRESH SLICED APPLES 9/21/18             | NUTRITION SERVICES DEPARTMENT | 13   | 11,431.25      |
| P19-01059 | AG LINK INC                      | 6773 FRESH STRAWBERRIES 9/24/18              | NUTRITION SERVICES DEPARTMENT | 13   | 7,750.00       |
| P19-01060 | GOLD STAR FOODS INC              | 6774 YOGURT/ CROISSANT/CRACKERS 10/2/2018    | NUTRITION SERVICES DEPARTMENT | 13   | 27,605.10      |
| P19-01061 | GOLD STAR FOODS INC              | 6675 RAISINS 10/3/2018                       | NUTRITION SERVICES DEPARTMENT | 13   | 85,580.16      |
| P19-01062 | GOLD STAR FOODS INC              | 6676 SANDWICHES/PEACH CUPS/ YOGURT 10/9/2018 | NUTRITION SERVICES DEPARTMENT | 13   | 20,997.00      |
| P19-01063 | GOLD STAR FOODS INC              | 6777 YOGURT/ LUNCH KITS 10/16/2018           | NUTRITION SERVICES DEPARTMENT | 13   | 17,695.40      |
| P19-01064 | AMAZON CAPITAL SERVICES          | 17"x22" FRAME FOR CBO                        | BUSINESS SERVICES             | 01   | 38.32          |
| P19-01065 | BENCHMARK EDUCATION COMPANY      | PILOT FOR 4TH//5TH GRADE                     | BG CHACON ACADEMY             | 09   | 4,757.10       |
| P19-01066 | OFFICE DEPOT                     | PURCHASING TABLE FOR CLASSROOM               | CALEB GREENWOOD ELEMENTARY    | 01   | 184.00         |
| P19-01067 | RISO PRODUCTS OF SACRAMENTO      | RISO RENEWAL                                 | ROSA PARKS MIDDLE SCHOOL      | 01   | 454.00         |
| P19-01068 | REALLY GOOD STUFF                | SIG - PAPER HOLDER                           | H.W. HARKNESS ELEMENTARY      | 01   | 198.40         |
| P19-01069 | BRAILLE AND BEYOND               | PETREE PROGRAM (INGRAM - FOR Y. KUANG)       | SP ED - TECHNOLOGIST          | 01   | 1,232.50       |
| P19-01070 | BRAILLE AND BEYOND               | PETREE PROGRAM (INGRAM - FOR M. RODRIGUEZ)   | SP ED - TECHNOLOGIST          | 01   | 1,232.50       |
| P19-01071 | CDW-G                            | SIG - HEADSET SPLITTER ADAPTOR               | H.W. HARKNESS ELEMENTARY      | 01   | 28.15          |
| P19-01072 | HIGH HILL RANCH                  | 4TH GRADE/KG APPLE HILL - HIGH HILL RANCH    | NEW JOSEPH BONNHEIM           | 09   | 490.00         |
| P19-01073 | INGENIUM GROUP                   | HAZARDOUS WASTE PICKUP                       | ALICE BIRNEY WALDORF - K-8    | 01   | 2,227.37       |
| P19-01074 | APPLE INC                        | MAC USB-C ADAPTER                            | BUSINESS SERVICES             | 01   | 74.69          |
| P19-01075 | MOORE MEDICAL CORP ACCT 171864 7 | MOORE MEDICAL                                | LEATAATA FLOYD ELEMENTARY     | 01   | 175.69         |
| P19-01076 | HASTIES CAPITOL SAND & GRAVEL    | KINDER PLAYGROUND                            | A. M. WINN - K-8              | 01   | 273.69         |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number | Vendor Name                                | Description                                       | Location                       | Fund | Account Amount |
|-----------|--|---|--------------------------------|------|----------------|
| P19-01077 | MARKERBOARD PEOPLE                         | ROOM 24 ERASERS                                   | WOODBINE ELEMENTARY SCHOOL     | 01   | 27.01          |
| P19-01078 | ETA HAND2MIND                              | SIG - MATH MATERIALS/MANIPULATIVES                | H.W. HARKNESS ELEMENTARY       | 01   | 367.67         |
| P19-01079 | RISO PRODUCTS OF SACRAMENTO                | RISO MASTERS & INK                                | PETER BURNETT ELEMENTARY       | 01   | 333.41         |
| P19-01080 | RISO PRODUCTS OF SACRAMENTO                | RISO CONTRACT 18-19                               | LEATAATA FLOYD ELEMENTARY      | 01   | 425.00         |
| P19-01081 | RISO PRODUCTS OF SACRAMENTO                | SCHOOL SUPPLIES FOR RISO TO SUPPORT CURRICULUM    | ISADOR COHEN ELEMENTARY SCHOOL | 01   | 576.46         |
| P19-01082 | RISO PRODUCTS OF SACRAMENTO                | Riso Ink & Master Roll                            | GENEVIEVE DIDION ELEMENTARY    | 01   | 238.15         |
| P19-01083 | AMAZON.COM                                 | TECH SUPPORT                                      | CESAR CHAVEZ INTERMEDIATE      | 01   | 89.43          |
| P19-01084 | OFFICE DEPOT                               | 10TH GR 3-D PRINTING SUPPLIES                     | ENGINEERING AND SCIENCES HS    | 01   | 774.95         |
| P19-01085 | OFFICE DEPOT                               | CHAIR FOR GABRIEL SIMIEN                          | AMERICAN LEGION HIGH SCHOOL    | 01   | 129.89         |
| P19-01086 | DELTA WIRELESS INC                         | RADIOS FOR THE ENROLLMENT CENTER                  | ENROLLMENT CENTER              | 01   | 3,902.86       |
| P19-01087 | CALIFORNIA COUNCIL FOR ADULT               | CCAE Institutional Membership                     | NEW SKILLS & BUSINESS ED. CTR  | 11   | 250.00         |
| P19-01088 | RISO PRODUCTS OF SACRAMENTO                | RISO MAINTENANCE CONTRACT FOR GR1700 2018-2019    | CALIFORNIA MIDDLE SCHOOL       | 01   | 425.00         |
| P19-01089 | SYSCO FOOD SVCS OF SACRAMENTO              | 6779 MULTI-QUAT 9/24/2018                         | NUTRITION SERVICES DEPARTMENT  | 13   | 848.77         |
| P19-01090 | DAVID J ELLIOT AND SON STILLWATER ORCHARDS | 6784 FRESH PEARS 9/27/18                          | NUTRITION SERVICES DEPARTMENT  | 13   | 1,875.00       |
| P19-01091 | EAGLE EYE PRODUCE THE GRAPE GUYS           | 6785 FRESH RED GRAPES 9/28/18                     | NUTRITION SERVICES DEPARTMENT  | 13   | 3,510.00       |
| P19-01092 | CDW-G                                      | PRINTER, ACCESSORIES/SUPPLIES FOR AMERICAN LEGION | CAREER & TECHNICAL PREPARATION | 01   | 692.20         |
| P19-01093 | NWN CORPORATION                            | CHARGING CART FOR STUDENTS CHROMEBOOKS            | CALEB GREENWOOD ELEMENTARY     | 01   | 3,215.03       |
| P19-01094 | A-1 TRADING CO                             | GARAGE CHAMPS- JERSEYS                            | JOHN H. STILL - K-8            | 01   | 565.32         |
| P19-01095 | SCUSD - US BANK CAL CARD                   | SIG - VAN GO MOBILE MUSEUM TO EK CLASS            | H.W. HARKNESS ELEMENTARY       | 01   | 125.00         |
| P19-01096 | HOUGHTON MIFFLIN HARCOURT                  | READING COUNTS LICENSE                            | WILL C. WOOD MIDDLE SCHOOL     | 01   | 3,200.00       |
| P19-01097 | GOPHER SPORTS                              | PE EQUIPMENT                                      | LUTHER BURBANK HIGH SCHOOL     | 01   | 1,825.49       |
| P19-01098 | FOLLETT SCHOOL SOLUTIONS                   | PIANO BOOKS FOR MUSIC CLASS - STROH               | JOHN F. KENNEDY HIGH SCHOOL    | 01   | 286.80         |
| P19-01099 | OTHER WORLD COMPUTING, INC.                | IMACS UPGRADE MEMORIES - LAB                      | LUTHER BURBANK HIGH SCHOOL     | 01   | 409.12         |
| P19-01100 | SUPPLY WORKS                               | HEALTH SUPPLIES (SANCHEZ)                         | SPECIAL EDUCATION DEPARTMENT   | 01   | 778.72         |

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| PO Number | Vendor Name                                  | Description  | Location                      | Fund | Account Amount |
|-----------|--|--|-------------------------------|------|----------------|
| P19-01101 | SCUSD - US BANK CAL CARD                     | UPS SHIPPING FOR WARRANTY REPAIR                   | NUTRITION SERVICES DEPARTMENT | 13   | 14.07          |
| P19-01102 | SACRAMENTO THEATRE CO                        | SAC THEATRE COMPANY-THE CRUCIBLE - BRANDT/CHAVEZ   | SUTTER MIDDLE SCHOOL          | 01   | 1,695.00       |
| P19-01103 | TEACHSTONE                                   | TEACHSTONE RECERTIFICATION                         | CHILD DEVELOPMENT PROGRAMS    | 12   | 1,000.00       |
| P19-01104 | SUPPLY WORKS                                 | HEALTH SUPPLIES (URSINI)                           | SPECIAL EDUCATION DEPARTMENT  | 01   | 338.73         |
| P19-01105 | NWN CORPORATION                              | DBA COMPUTERS: STEVE BRUNO, M. MCKEE               | INFORMATION SERVICES          | 01   | 3,464.09       |
| P19-01106 | Keema's Pumpkin Farm                         | SIG - KEEMA'S PUMPKIN FARM ON 10/24/18             | H.W. HARKNESS ELEMENTARY      | 01   | 414.00         |
| P19-01107 | ACSA ASSOCIATION OF CALIFORNIA SCHOOL ADMIN. | PRE-PAY P.O. / ACSA MEMBERSHIP FOR SUPT            | SUPERINTENDENTS OFFICE        | 01   | 1,857.40       |
| P19-01108 | APPLIED LANDSCAPE MATERIALS                  | 0594-424 A WARREN MCCLASKEY RAIN GUTTER-BARK       | FACILITIES SUPPORT SERVICES   | 21   | 2,236.30       |
| P19-01109 | APPLIED LANDSCAPE MATERIALS                  | MULCH FOR FRONT AREA OF SCHOOL                     | JOHN D SLOAT BASIC ELEMENTARY | 01   | 1,739.40       |
| P19-01110 | A-1 DAYLIGHTING LLC                          | WINDOW FOR LDV                                     | FACILITIES MAINTENANCE        | 01   | 1,407.25       |
| P19-01111 | SCUSD - US BANK CAL CARD                     | NEW TECH CALCARD 6-6-17                            | NEW TECH                      | 09   | 1,426.24       |
| P19-01112 | EXCEL INTERPRETING SERVICES                  | EXCEL SERVICES                                     | TAHOE ELEMENTARY SCHOOL       | 01   | 140.00         |
| P19-01113 | NATIONAL ANALYTICAL LAB INC                  | G DIDION & A BIRNEY MOLD VISUAL & CLR'ANCE SAMPLES | FACILITIES MAINTENANCE        | 01   | 855.00         |
| P19-01114 | AMERICAN CHILLER SERV INC                    | AMERICAN LEGION REPAIRS NEEDED TO CHILLER          | FACILITIES MAINTENANCE        | 01   | 3,841.00       |
| P19-01115 | SACRAMENTO CONVENTION CENTER                 | GRADUATION HALL RENTAL                             | LUTHER BURBANK HIGH SCHOOL    | 01   | 6,500.00       |
| P19-01116 | ANTHONY PEREZ                                | PRE-SERVICE PROF DEVELOPMENT                       | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 515.81         |
| P19-01117 | SHRINERS HOSPITAL FOR CHILDREN               | BREAKFAST & LUNCH FOR CKM STAFF RETREAT 8/23/18    | DEPUTY SUPERINTENDENT         | 01   | 661.14         |
| P19-01118 | RISO PRODUCTS OF SACRAMENTO                  | RISO INK F   | MATSUYAMA ELEMENTARY SCHOOL   | 01   | 102.84         |
| P19-01119 | FLINN SCIENTIFIC INC                         | SAFETY GLASSES FOR SCIENCE CLASS                   | ROSEMONT HIGH SCHOOL          | 01   | 1,667.69       |
| P19-01120 | WORLD OF WONDERS MUSEUM                      | 2ND GR WOW SCIENCE MUSEUM                          | NEW JOSEPH BONNHEIM           | 09   | 283.00         |
| P19-01122 | FRY'S ELECTRONICS, INC ACCOUNT S RECEIVABLE  | WHITE NOISE SOUND BOX -CONTROL NOISE IN OFFICE SET | ACADEMIC ACHIEVEMENT          | 01   | 54.07          |
| P19-01123 | N GLANTZ & SON                               | ADA SIGNS FOR CAMPUS                               | ROSEMONT HIGH SCHOOL          | 01   | 376.50         |
| P19-01124 | AMAZON CAPITAL SERVICES                      | Etekcity Digital Scale and Sylvania Bulb           | THE MET                       | 09   | 55.58          |

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| P19-01125 | AMAZON CAPITAL SERVICES                               | Laptop Sleeve 15.6 inch (Student Trial Device)   | SPECIAL EDUCATION DEPARTMENT  | 01   | 24.88          |
| P19-01126 | OFFICE DEPOT  | DRY ERASE BOARD FOR NEW COORDINATOR              | HEALTH SERVICES               | 01   | 304.17         |
| P19-01127 | CAMCO WINDING & SALES INC dba CULVER ARMATURE & MOTOR | 0431-417 FERN BACON IRR PUMP-PUMP/MOTOR ASSEMBLY | FACILITIES SUPPORT SERVICES   | 21   | 5,604.38       |
| P19-01128 | USI INSURANCE SERVICES NATIONAL INC                   | USI - CONCUSSION INS. 2018 - 2019                | RISK MANAGEMENT               | 01   | 19,050.00      |
| P19-01129 | ACCELERATE EDUCATION INC                              | Summer Credit Recovery Classes                   | ACADEMIC OFFICE               | 01   | 13,425.00      |
| P19-01130 | JM ENVIRONMENTAL INC                                  | 0350-409/G DIDION COPY ROOM MOLD REMEDIATION     | FACILITIES MAINTENANCE        | 21   | 6,827.00       |
| P19-01131 | HUMBOLDT COUNTY OFFICE OF EDUCATION                   | DATA WIZARD FOR STAFF AND STUDENT USE            | SPECIAL EDUCATION DEPARTMENT  | 01   | 450.00         |
| P19-01132 | UNIVERSITY OF CALIFORNIA DAVIS                        | C-STEM ANNUAL FEE                                | LUTHER BURBANK HIGH SCHOOL    | 01   | 1,000.00       |
| P19-01133 | SLY PARK  | DEPOSIT  | JOHN BIDWELL ELEMENTARY       | 01   | 1,000.00       |
| P19-01134 | CSUS AQUATIC CENTER                                   | SACRAMENTO STATE AQUATIC CENTER - CJA 2018-19    | JOHN F. KENNEDY HIGH SCHOOL   | 01   | 1,530.00       |
| P19-01135 | EE ATHLETICS LEAGUE                                   | 2018-2019 VOLLEYBALL LEAGUE REGISTRATION FEES    | WILL C. WOOD MIDDLE SCHOOL    | 01   | 425.00         |
| P19-01136 | CALIFORNIA SURVEY AND DRAFTING SUPPLY                 | CSDS DRAFTING SUPPLIES                           | FACILITIES SUPPORT SERVICES   | 01   | 608.90         |
| P19-01137 | ACCREDITING COMMISSION FOR SCHOOLS                    | ANNUAL INSTALLMENT CONFIRMED COMPLETE            | GEO WASHINGTON CARVER         | 09   | 970.00         |
| P19-01138 | ACCREDITING COMMISSION FOR SCHOOLS                    | ANNUAL INSTALLMENT CONFIRMED COMPLETE            | GEO WASHINGTON CARVER         | 09   | 1,020.00       |
| P19-01139 | AP EXAMINATIONS                                       | AP EXAM  | GEO WASHINGTON CARVER         | 09   | 1,530.00       |
| P19-01140 | TEACHER CREATED RESOURCES                             | ROOM 24 TEACHER CREATED RESOURCES                | WOODBINE ELEMENTARY SCHOOL    | 01   | 60.66          |
| P19-01141 | TEREX UTILITIES WEST                                  | ANNUAL INSPECTION ON M & O EQUIPMENT             | FACILITIES MAINTENANCE        | 01   | 3,615.00       |
| P19-01142 | COUNTY OF SACRAMENTO ENVIRONMENTAL MANAGEMENT         | HAZARDOUS MATERIALS PERMIT FEES                  | FACILITIES MAINTENANCE        | 01   | 3,419.00       |
| P19-01143 | SACRAMENTO METROPOLITAN FIRE DISTRICT                 | 0810-428 NUT SERV INC 2-SAC FIRE INC 2 FEES      | FACILITIES SUPPORT SERVICES   | 21   | 154.00         |
| P19-01144 | DOUGLAS VALET   | CLEANING OF BAND UNIFORMS                        | ROSEMONT HIGH SCHOOL          | 01   | 504.00         |
| P19-01145 | RISO PRODUCTS OF SACRAMENTO                           | RISO SUPPLIES                                    | EARL WARREN ELEMENTARY SCHOOL | 01   | 476.30         |
| P19-01146 | NASCO   | SCIENCE SUPPLIES - NORRIS                        | SUTTER MIDDLE SCHOOL          | 01   | 80.38          |
| P19-01147 | CAROLINA BIOLOGICAL SUPPLY CO ACCT #121087            | SCIENCE SUPPLIES - NORRIS                        | SUTTER MIDDLE SCHOOL          | 01   | 243.94         |

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| P19-01148 | EAN SERVICES LLC                                       | Transportation FieldTrip - Tahoe 5/29-5/31/18   | THE MET                        | 09   | 242.05         |
| P19-01149 | AMAZON CAPITAL SERVICES                                | Jen Clemens Foundations for Health Classroom    | HEALTH PROFESSIONS HIGH SCHOOL | 01   | 934.28         |
| P19-01150 | MILTON BOWENS  | artist in residency (SIG)                       | JOHN H. STILL - K-8            | 01   | 4,000.00       |
| P19-01151 | DEMCO INC  | LIBRARY SUPPLIES                                | C. K. McCLATCHY HIGH SCHOOL    | 01   | 241.13         |
| P19-01152 | SCUSD - US BANK CAL CARD                               | HOCKEY STICKS FOR PE                            | ENGINEERING AND SCIENCES HS    | 01   | 21.64          |
| P19-01153 | RISO PRODUCTS OF SACRAMENTO                            | 2018 RISO COPIER SERVICE AGREEMENT              | DAVID LUBIN ELEMENTARY SCHOOL  | 01   | 850.00         |
| P19-01154 | OFFICE DEPOT   | ROOM 20 OFFICE DEPOT                            | WOODBINE ELEMENTARY SCHOOL     | 01   | 180.31         |
| P19-01155 | BOOKS EN MORE  | ELL INSTRUCTIONAL BOOKS-SUPPLEMENTAL MATERIALS  | FERN BACON MIDDLE SCHOOL       | 01   | 200.53         |
| P19-01156 | SCHOLASTIC INC   | CLASSROOM READING                               | HUBERT H BANCROFT ELEMENTARY   | 01   | 836.56         |
| P19-01157 | RENAISSANCE LEARNING, INC                              | ACCELERATED READER                              | HUBERT H BANCROFT ELEMENTARY   | 01   | 4,203.75       |
| P19-01158 | CENGAGE LEARNING ATTN: ORDER F ULLFILLMENT             | E-BOOKS YEARLY SUBSCRIPTION FOR LIBRARY         | C. K. McCLATCHY HIGH SCHOOL    | 01   | 50.00          |
| P19-01159 | BSN SPORTS   | PE ITEMS  | C. K. McCLATCHY HIGH SCHOOL    | 01   | 1,501.71       |
| P19-01160 | GOPHER SPORTS  | PADDLES FOR PE                                  | C. K. McCLATCHY HIGH SCHOOL    | 01   | 348.23         |
| P19-01161 | OFFICE DEPOT   | LPPA LECTERN                                    | C. K. McCLATCHY HIGH SCHOOL    | 01   | 315.00         |
| P19-01162 | SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR | BOOK BINS                                       | ABRAHAM LINCOLN ELEMENTARY     | 01   | 302.41         |
| P19-01163 | GENERAL PRODUCE  | 6786 FRUIT SEASONING 9/25/18                    | NUTRITION SERVICES DEPARTMENT  | 13   | 214.80         |
| P19-01164 | AMAZON CAPITAL SERVICES                                | FOR ROOM 3 YOLANDA PADILLA - ELDER CREEK CCP    | CHILD DEVELOPMENT PROGRAMS     | 12   | 288.81         |
| P19-01166 | SCHOOLLIFE.COM   | 18/19 BE HERE ATTENDANCE INCENTIVE-FLOYD        | ENROLLMENT CENTER              | 01   | 279.29         |
| P19-01167 | U S BANK/SCUSD   | LPPA ALCATRAZ TICKETS                           | C. K. McCLATCHY HIGH SCHOOL    | 01   | 1,558.75       |
| P19-01168 | FLINN SCIENTIFIC INC                                   | SCIENCE LAB MATERIALS INTEGRATED UNITS          | ENGINEERING AND SCIENCES HS    | 01   | 470.07         |
| P19-01169 | NWN CORPORATION  | LAPTOPS (20)                                    | SPECIAL EDUCATION DEPARTMENT   | 01   | 22,002.74      |
| P19-01170 | NWN CORPORATION  | 175 CHROMEBOOKS/7 CARTS/SERVICE QUOTE#:QT126322 | PARKWAY ELEMENTARY SCHOOL      | 01   | 63,381.94      |

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| PO Number | Vendor Name  | Description                                       | Location                       | Fund | Account Amount |
|-----------|--|---|--------------------------------|------|----------------|
| P19-01171 | CHRISTOPHER PIERCE ENTERPRISES PIONEER BUSINESS PARK | LPPA PENCILS                                      | C. K. McCLATCHY HIGH SCHOOL    | 01   | 449.35         |
| P19-01172 | FRESH INNOVATIONS CALIFORNIA                         | 6782 FRESH SLICED APPLES 9/28/18                  | NUTRITION SERVICES DEPARTMENT  | 13   | 11,220.00      |
| P19-01173 | AG LINK INC  | 6783 FRESH STRAWBERRIES 10/1/18                   | NUTRITION SERVICES DEPARTMENT  | 13   | 7,362.50       |
| P19-01174 | AG LINK INC  | 6790 FRESH STRAWBERRIES 10/8/18                   | NUTRITION SERVICES DEPARTMENT  | 13   | 6,587.50       |
| P19-01175 | DAVID J ELLIOT AND SON STILLWA TER ORCHARDS          | 6791 FRESH PEARS 10/04/18                         | NUTRITION SERVICES DEPARTMENT  | 13   | 1,875.00       |
| P19-01176 | EAGLE EYE PRODUCE THE GRAPE GU YS                    | 6792 FRESH RED GRAPES 10/05/18                    | NUTRITION SERVICES DEPARTMENT  | 13   | 3,510.00       |
| P19-01177 | FRESH INNOVATIONS CALIFORNIA                         | 6793 FRESH SLICED APPLES 10/5/18                  | NUTRITION SERVICES DEPARTMENT  | 13   | 11,220.00      |
| P19-01178 | SCUSD - US BANK CAL CARD                             | WRIST BANDS                                       | H.W. HARKNESS ELEMENTARY       | 01   | 294.44         |
| P19-01179 | RISO PRODUCTS OF SACRAMENTO                          | RISO AGREEMENT                                    | ISADOR COHEN ELEMENTARY SCHOOL | 01   | 425.00         |
| P19-01180 | APPLE INC  | YOUTH MEDIA COMPUTER EQUIPMENT-BE HERE ATTENDANCE | ENROLLMENT CENTER              | 01   | 8,023.82       |
| P19-01181 | SUPPLY WORKS   | GLOVES FOR OH PROGRAM (SALONGA)                   | SPECIAL EDUCATION DEPARTMENT   | 01   | 486.00         |
| P19-01182 | NORTHSTAR AV   | EPSON LIGHT BULBS FOR CLASSROOM PROJECTORS        | C. K. McCLATCHY HIGH SCHOOL    | 01   | 1,453.80       |
| P19-01183 | ESQUIRE IMAX THEATRE                                 | SIG - IMAX ON 12/10/18 (6TH GRADE)                | H.W. HARKNESS ELEMENTARY       | 01   | 578.00         |
| P19-01184 | ABEL'S APPLE ACRES, INC                              | 4TH GR APPLE HILL                                 | NEW JOSEPH BONNHEIM            | 09   | 480.00         |
| P19-01185 | ROLLER KING  | SIG - ROLLER KING FIELD TRIP, 6TH GRADE           | H.W. HARKNESS ELEMENTARY       | 01   | 500.00         |
| P19-01186 | JOSTENS INC  | HS DIPLOMA COVERS                                 | ENGINEERING AND SCIENCES HS    | 01   | 583.07         |
| P19-01187 | COMMERICAL PUMP SERVICE INC                          | PACIFIC & E CREEK-SERVICE TO SEWER LINES          | FACILITIES MAINTENANCE         | 01   | 7,174.89       |
| P19-01188 | SUPPLYWORKS  | AFTER SCHOOL CUSTODIAL SUPPLIES                   | ETHEL PHILLIPS ELEMENTARY      | 01   | 759.88         |
| P19-01189 | GBC GENERAL BINDING CORP ACCO BRANDS USA LLC         | MAINT. AGREEMENT LAMINATOR                        | LUTHER BURBANK HIGH SCHOOL     | 01   | 429.65         |
| P19-01190 | CURRICULUM ASSOCIATES LLC                            | 2ND GRADE YELLOW BOOKS                            | GOLDEN EMPIRE ELEMENTARY       | 01   | 153.51         |
| P19-01191 | BSN SPORTS   | PE UNIFORMS                                       | NEW TECH                       | 09   | 812.69         |
| P19-01192 | OFFICE DEPOT   | Front Office Head Piece                           | CALIFORNIA MIDDLE SCHOOL       | 01   | 285.77         |
| P19-01193 | FOLLETT SCHOOL SOLUTIONS                             | SPANISH BOOKS                                     | LUTHER BURBANK HIGH SCHOOL     | 01   | 521.33         |
| P19-01194 | ESGI LLC   | 12 MONTH LICENSE FOR ESGI                         | BG CHACON ACADEMY              | 09   | 700.00         |

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| PO Number | Vendor Name                               | Description                                      | Location                       | Fund | Account Amount |
|-----------|---|--|--------------------------------|------|----------------|
| P19-01195 | RISO PRODUCTS OF SACRAMENTO               | INK/MASTERS EZ RISO                              | BG CHACON ACADEMY              | 09   | 948.20         |
| P19-01196 | DAVID VIERRA dba VIERRA FARMS             | KINDER VIERRA FARMS FIELD TRIP 10/23/18          | SUSAN B. ANTHONY ELEMENTARY    | 01   | 264.00         |
| P19-01197 | ALL WEST COACHLINES INC                   | LPPA FIELD TRIP TO ALCATRAZ                      | C. K. McCLATCHY HIGH SCHOOL    | 01   | 1,491.40       |
| P19-01198 | GEORGE PATTON ASSOCIATES INC              | NEW OFFICE SIGNS                                 | SUSAN B. ANTHONY ELEMENTARY    | 01   | 77.59          |
| P19-01199 | LAKESHORE LEARNING CORP ACCT 2 58550      | DISABILITY INST. SUPPLIES                        | CHILD DEVELOPMENT PROGRAMS     | 12   | 690.02         |
| P19-01200 | WESTERN OPTICAL SUPPLY                    | OPTICAL PROGRAM - CLASSROOM SUPPLIES             | NEW SKILLS & BUSINESS ED. CTR  | 11   | 53.75          |
| P19-01202 | RELIABLE PLUMBING INC.                    | 0810-428/FLOOR SINK & INSTALL AT SERNA KITCHEN   | NUTRITION SERVICES DEPARTMENT  | 21   | 4,526.33       |
| P19-01203 | OFFICE DEPOT                              | SPECIAL ED INSTRUCTIONAL SUPPLIES-JENN OSALBO    | CHILD DEVELOPMENT PROGRAMS     | 12   | 259.09         |
| P19-01204 | SAN JOAQUIN COUNTY OFFICE OF E DUCATION   | ED-JOIN 2018-19 EMPLOYEE APPLICANT SYSTEM        | INFORMATION SERVICES           | 01   | 5,803.05       |
| P19-01205 | RISO PRODUCTS OF SACRAMENTO               | DUPLICATING SUPPLIES; SAVED \$260.40             | JOHN H. STILL - K-8            | 01   | 1,190.75       |
| P19-01206 | SCUSD - US BANK CAL CARD                  | POP-UP CANOPY W/HJHS LOGO                        | HIRAM W. JOHNSON HIGH SCHOOL   | 01   | 4,580.32       |
| P19-01207 | SUPPLYWORKS                               | AFTER SCHOOL CUSTODIAL SUPPLIES                  | JOHN CABRILLO ELEMENTARY       | 01   | 799.71         |
| P19-01208 | OFFICE DEPOT                              | JOB CENTER OFFICE SUPPLIES                       | NEW SKILLS & BUSINESS ED. CTR  | 11   | 617.01         |
| P19-01209 | CALIFORNIA STATE PARKS C/O SUT TER'S FORT | SUTTER'S FORT FIELD TRIP                         | NEW JOSEPH BONNHEIM            | 09   | 230.00         |
| P19-01210 | BUNZL DISTRIBUTION CA LLC                 | 6781 POLY GLOVES, SCOURING PADS 10/2/18          | NUTRITION SERVICES DEPARTMENT  | 13   | 471.28         |
| P19-01211 | RISO PRODUCTS OF SACRAMENTO               | RISO INK & EZ MASTER ORDER                       | PACIFIC ELEMENTARY SCHOOL      | 01   | 474.10         |
| P19-01212 | MENTAL HEALTH CALIFORNIA                  | Mental Health CA, 2018 CA Champions of Mntl Hlth | HEALTH PROFESSIONS HIGH SCHOOL | 01   | 2,500.00       |
| P19-01213 | LAKESHORE LEARNING CORP ACCT 2 58550      | INST MTRLS - TRACEY SIEBER                       | CHILD DEVELOPMENT PROGRAMS     | 12   | 1,519.81       |
| P19-01214 | UNIVERSITY OF CALIFORNIA #5200            | FIELD TRIP 5TH GRADE LAWRENCE HALL OF SCIENCE    | BG CHACON ACADEMY              | 09   | 1,000.00       |
| P19-01215 | HERBURGER PUBLICATIONS INC                | Herburger Publications, Inc. Advertising Invoice | HEALTH PROFESSIONS HIGH SCHOOL | 01   | 400.00         |
| P19-01216 | REALITY WORKS INC                         | BABIES FOR CHILD DEV PROGRAM @ AMERICAN LEGION   | CAREER & TECHNICAL PREPARATION | 01   | 5,123.71       |
| P19-01217 | IMAGINATION STATION, INC.                 | ISTATION ESPANOL                                 | BG CHACON ACADEMY              | 09   | 3,879.00       |
| P19-01218 | TPRS PUBLISHING INC                       | READING PACKAGES 1 AND 2 FOR SPANISH (BRYANT)    | JOHN F. KENNEDY HIGH SCHOOL    | 01   | 107.43         |
| P19-01219 | PETERSON FARMS FRESH INC                  | 6780 APPLESAUCE CUPS 10/9/2018                   | NUTRITION SERVICES DEPARTMENT  | 13   | 11,712.00      |

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| PO Number | Vendor Name                        | Description                                     | Location                      | Fund | Account Amount |
|-----------|------------------------------------|---|-------------------------------|------|----------------|
| P19-01220 | SYSCO FOOD SVCS OF SACRAMENTO      | 6769 BBQ SAUCE, MASHED POTATOES 10/3/18         | NUTRITION SERVICES DEPARTMENT | 13   | 6,295.00       |
| P19-01221 | SCUSD - US BANK CAL CARD           | CAL-CARD REIMB:SEPT 2018                        | INTEGRATED COMMUNITY SERVICES | 01   | 426.40         |
| P19-01222 | CDW-G C/O PAT HEIN                 | Adobe Acrobat Pro                               | MULTILINGUAL EDUCATION DEPT.  | 01   | 86.96          |
| P19-01223 | AMAZON CAPITAL SERVICES            | A-FRAME SIGNS FOR PARENT RESOURCE CENTER        | FERN BACON MIDDLE SCHOOL      | 01   | 333.12         |
| P19-01224 | ID WHOLESALER ATTN PETE ABRAHAMSON | ORDER FOR SECURITY SERVICES - PLEASE RUSH       | SECURITY SERVICES             | 01   | 236.64         |
| P19-01225 | RISO PRODUCTS OF SACRAMENTO        | RISO - SF CONTRACT                              | MATSUYAMA ELEMENTARY SCHOOL   | 01   | 392.00         |
| P19-01226 | NWN CORPORATION                    | HP DOCKING STATION, S. BRUNO, DBA               | INFORMATION SERVICES          | 01   | 186.19         |
| P19-01227 | NWN CORPORATION                    | LAPTOP REPLACEMENT FOR HVAC SHOP                | FACILITIES MAINTENANCE        | 01   | 1,897.51       |
| P19-01228 | NWN CORPORATION                    | PROJECTOR FOR CLASSROOM                         | ENGINEERING AND SCIENCES HS   | 01   | 518.52         |
| P19-01229 | CDW GOVERNMENT                     | CLASSROOM TECHNOLOGY                            | CALIFORNIA MIDDLE SCHOOL      | 01   | 1,366.35       |
| P19-01230 | APPLE INC                          | IPAD CHARGING CARTS                             | JOHN H. STILL - K-8           | 01   | 4,871.09       |
| P19-01231 | AMAZON CAPITAL SERVICES            | COOKING IN TRANSITION CLASS                     | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 167.82         |
| P19-01232 | AMAZON CAPITAL SERVICES            | SPECIAL ED INSTRUCTIONAL SUPPLIES - JENN OSALBO | CHILD DEVELOPMENT PROGRAMS    | 12   | 99.53          |
| P19-01233 | CDW-G                              | COMPUTER FOR QUEUE SYSTEM                       | ENROLLMENT CENTER             | 01   | 177.00         |
| P19-01234 | AMAZON CAPITAL SERVICES            | ADMINISTRATIVE SUPPLIES                         | NEW SKILLS & BUSINESS ED. CTR | 11   | 499.28         |
| P19-01235 | ARDEN FAIR CLEANERS                | ROTC DRY CLEANING                               | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 1,360.00       |
| P19-01236 | AMAZON CAPITAL SERVICES            | SUPPLEMENTAL STUDENT BOOKS                      | EARL WARREN ELEMENTARY SCHOOL | 01   | 60.55          |
| P19-01237 | AMAZON CAPITAL SERVICES            | SCIENCE LABS INTEGRATED UNIT                    | ENGINEERING AND SCIENCES HS   | 01   | 179.26         |
| P19-01238 | SUPPLYWORKS                        | HIGH PRESSURE LAMP FOR CAMPUS                   | ROSEMONT HIGH SCHOOL          | 01   | 151.80         |
| P19-01239 | PATRICK NEFF                       | MUSIC SUPPLIES                                  | ROSEMONT HIGH SCHOOL          | 01   | 666.40         |
| P19-01240 | AMAZON CAPITAL SERVICES            | BATTERIES FOR CAMPUS RADIOS                     | AMERICAN LEGION HIGH SCHOOL   | 01   | 169.72         |
| P19-01241 | AMAZON CAPITAL SERVICES            | ADAPTER CABLE FOR ADDITIONAL MONITOR            | CHILD DEVELOPMENT PROGRAMS    | 12   | 28.13          |
| P19-01242 | RISO PRODUCTS OF SACRAMENTO        | RISO CONTRACT RENEWAL-79707911                  | SUTTER MIDDLE SCHOOL          | 01   | 481.00         |
| P19-01243 | AMAZON CAPITAL SERVICES            | PA SYSTEM FOR LANGUAGE DEPARTMENT INSTRUCTION   | C. K. McCLATCHY HIGH SCHOOL   | 01   | 172.29         |
| P19-01244 | OPEN UP RESOURCES                  | OPEN UP RESOURCES - GAYNOR                      | SUTTER MIDDLE SCHOOL          | 01   | 110.44         |

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| PO Number | Vendor Name                    | Description  | Location                          | Fund | Account Amount |
|-----------|--------------------------------|--|-----------------------------------|------|----------------|
| P19-01245 | OFFICE DEPOT                   | PRODUCTS FOR NURSES<br>OFFICE FIRST AIDE               | HOLLYWOOD PARK<br>ELEMENTARY      | 01   | 95.10          |
| P19-01246 | SACRAMENTO THEATRE CO          | STC - THE CRUCIBLE -<br>MITCHELL/BARADAT               | SUTTER MIDDLE SCHOOL              | 01   | 2,250.00       |
| P19-01247 | GLENDALE PARADE STORE          | ROTC RIBBONS   | HIRAM W. JOHNSON HIGH<br>SCHOOL   | 01   | 648.90         |
| P19-01248 | S A PIAZZA AND ASSOC LLC       | 6798 PEPP/CHEESE PIZZA<br>10/26/2018                   | NUTRITION SERVICES<br>DEPARTMENT  | 13   | 50,884.32      |
| P19-01249 | THE TONY ROBERTS<br>COMPANY    | 6799 GARLIC CHEESE<br>TOAST 10/25/2018                 | NUTRITION SERVICES<br>DEPARTMENT  | 13   | 7,674.88       |
| P19-01250 | THE TONY ROBERTS<br>COMPANY    | 6800 GARLIC CHEESE<br>TOAST 11/8/2018                  | NUTRITION SERVICES<br>DEPARTMENT  | 13   | 7,674.88       |
| P19-01251 | THE TONY ROBERTS<br>COMPANY    | 6801 GARLIC CHEESE<br>TOAST 11/29/2018                 | NUTRITION SERVICES<br>DEPARTMENT  | 13   | 7,674.88       |
| P19-01252 | MILLER PACKING COMPANY         | 6802 ALL BEEF HOT DOGS<br>10/31/2018                   | NUTRITION SERVICES<br>DEPARTMENT  | 13   | 19,140.00      |
| P19-01253 | JTM FOOD GROUP                 | 6804 BEEF TACO MEAT<br>10/31/2018                      | NUTRITION SERVICES<br>DEPARTMENT  | 13   | 8,792.00       |
| P19-01254 | REV ROBOTICS LLC               | SES SUPPLIES REV-<br>ENGINEERING PROGRAM               | CAREER & TECHNICAL<br>PREPARATION | 01   | 1,077.30       |
| P19-01255 | SANDRA BASTIAO                 | FIELDTRIP FEE - ROOMS 1 &<br>2                         | JOHN MORSE THERAPEUTIC            | 01   | 60.00          |
| P19-01256 | U S BANK/SCUSD                 | WS_FTP SERVER WITH SSH,<br>1 YR SUPPORT                | INFORMATION SERVICES              | 01   | 600.60         |
| P19-01257 | ELLIS BUEHLER MAKUS LLP        | INVESTIGATIONS   | ADMIN-LEGAL COUNSEL               | 01   | 1,472.00       |
| P19-01258 | US SCHOOL SUPPLY INC           | PBIS INSTRUCTIONAL<br>SUPPORTS                         | SUSAN B. ANTHONY<br>ELEMENTARY    | 01   | 2,093.18       |
| P19-01259 | RISO PRODUCTS OF<br>SACRAMENTO | DUPL/MICRO 8, SERIAL #<br>80620025                     | BOWLING GREEN<br>ELEMENTARY       | 09   | 125.00         |
| P19-01260 | RISO PRODUCTS OF<br>SACRAMENTO | RISO Contract  | THEODORE JUDAH<br>ELEMENTARY      | 01   | 425.00         |
| P19-01261 | PLAYING AT LEARNING            | FTC REGISTRATION FEES -<br>PLAYING AT LEARNING         | ALBERT EINSTEIN MIDDLE<br>SCHOOL  | 01   | 525.00         |
| P19-01262 | SCHOOLMATE INC                 | 18/19 STUDENT FOLDERS                                  | MARK TWAIN ELEMENTARY<br>SCHOOL   | 01   | 371.30         |
| P19-01263 | DTSC                           | CA DTSC 2018 EPA<br>VERIFICATION<br>QUESTIONNAIRE FEES | RISK MANAGEMENT                   | 01   | 5,127.50       |
| P19-01264 | SONOVA USA INC                 | PHONAK ROGER 21 - A.<br>Blueford                       | SP ED - TECHNOLOGIST              | 01   | 1,628.59       |
| P19-01265 | RISO PRODUCTS OF<br>SACRAMENTO | SCHOOL SUPPLIES  | HIRAM W. JOHNSON HIGH<br>SCHOOL   | 01   | 952.60         |
| P19-01266 | ELECTRICK MOTORSPORTS          | GOLF CART REPAIRS                                      | HIRAM W. JOHNSON HIGH<br>SCHOOL   | 01   | 2,523.51       |
| P19-01267 | OFFICE DEPOT                   | LAW ACADEMY - SUPPLIES                                 | HIRAM W. JOHNSON HIGH<br>SCHOOL   | 01   | 3,165.99       |
| P19-01268 | OFFICE DEPOT                   | PARTITION CLIPS - 90<br>DEGREE ANGLE ONLY              | PARKWAY ELEMENTARY<br>SCHOOL      | 01   | 10.17          |
| P19-01269 | OFFICE DEPOT                   | OFFICE DEPOT   | LEATAATA FLOYD<br>ELEMENTARY      | 01   | 151.54         |

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|-----------|--|---|-------------------------------|------|----------------|
| P19-01270 | OFFICE DEPOT                                 | HEADSETS ROOM 1                             | WOODBINE ELEMENTARY SCHOOL    | 01   | 250.06         |
| P19-01271 | LAKESHORE LEARNING CORP ACCT 2 58550         | ROOM 8 LAKESHORE                            | WOODBINE ELEMENTARY SCHOOL    | 01   | 229.66         |
| P19-01272 | LAKESHORE LEARNING CORP ACCT 2 58550         | ROOM 22 LAKESHORE                           | WOODBINE ELEMENTARY SCHOOL    | 01   | 165.53         |
| P19-01273 | LAKESHORE LEARNING CORP ACCT 2 58550         | KINDER LAKESHORE                            | WOODBINE ELEMENTARY SCHOOL    | 01   | 522.36         |
| P19-01274 | GBC GENERAL BINDING CORP ACCO BRANDS USA LLC | 2018-19 LAMINATOR MAINTENANCE AGREEMENT     | SUSAN B. ANTHONY ELEMENTARY   | 01   | 458.00         |
| P19-01275 | AMAZON CAPITAL SERVICES                      | STUDENT ADPTV MTRLS (ANGELINI)              | SP ED - TECHNOLOGIST          | 01   | 352.78         |
| P19-01276 | SCHOLASTIC INC SCHOLASTIC MAGAZINES          | KINDER MAGAZINE ROOM 6                      | WOODBINE ELEMENTARY SCHOOL    | 01   | 158.13         |
| P19-01277 | SCHOLASTIC INC SCHOLASTIC MAGAZINES          | EVERYTHING TRUCKS LESA HERTEL               | WOODBINE ELEMENTARY SCHOOL    | 01   | 827.73         |
| P19-01278 | SCHOLASTIC INC                               | FRENCH MAGAZINE SUBSCRIPTIONS               | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 713.57         |
| P19-01279 | SCHOLASTIC INC                               | SPANISH MAGAZINE SUBSCRIP - CLASS SET       | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 570.85         |
| P19-01280 | GOPHER SPORTS                                | PLAYGROUND BALLS                            | JOHN MORSE THERAPEUTIC        | 01   | 83.94          |
| P19-01281 | NICKY'S FOLDERS                              | NICKY'S FOLDERS                             | SUSAN B. ANTHONY ELEMENTARY   | 01   | 788.87         |
| P19-01282 | BSN SPORTS                                   | PE SOCCER CONES                             | C. K. McCLATCHY HIGH SCHOOL   | 01   | 122.31         |
| P19-01283 | ABLENET INC                                  | ADAPTIVE TECH ORDER (ALVES)                 | SP ED - TECHNOLOGIST          | 01   | 434.64         |
| P19-01284 | MARKERBOARD PEOPLE                           | ROOM 3 WHITEBOARDS                          | WOODBINE ELEMENTARY SCHOOL    | 01   | 199.90         |
| P19-01285 | FOLLETT SCHOOL SOLUTIONS                     | HMONG BOOKS UPDATE CLASS LIBRARY            | SUSAN B. ANTHONY ELEMENTARY   | 01   | 368.21         |
| P19-01286 | EXCEPTIONAL TEACHING AIDS                    | VI MATERIALS                                | SPECIAL EDUCATION DEPARTMENT  | 01   | 350.68         |
| P19-01287 | PYRAMID EDUCATIONAL CONSULTANT S, INC.       | ASSISTIVE TECH ORDER (ALVES)                | SPECIAL EDUCATION DEPARTMENT  | 01   | 51.96          |
| P19-01288 | SUN RIVER CLEANERS                           | DRY CLEANING FOR LAW ACAD UNIFORMS          | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 1,633.00       |
| P19-01289 | RHODE ISLAND NOVELTY                         | SUCCESS TICKET CART                         | WOODBINE ELEMENTARY SCHOOL    | 01   | 232.79         |
| P19-01290 | SAFETYVILLE USA                              | 2018-19 SAFETYVILLE USA 1ST GR. 11/2/18     | SUSAN B. ANTHONY ELEMENTARY   | 01   | 168.00         |
| P19-01291 | APPLE INC                                    | STUDENT ADPTV MTRLS (DUPREE RAMSEY)         | SP ED - TECHNOLOGIST          | 01   | 494.27         |
| P19-01292 | PERLMUTTER PURCHASING POWER                  | SECURITY CAMERAS FOR CB WIRE SUPPER KITCHEN | NUTRITION SERVICES DEPARTMENT | 13   | 10,718.31      |
| P19-01293 | AMERICAN COUNCIL OF FOREIGN                  | SUBSCRIPTION TO ACTFL                       | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 165.00         |
| P19-01294 | ALL WEST COACHLINES INC                      | 10th GRADE TRIP TO UC BERKELEY              | ENGINEERING AND SCIENCES HS   | 01   | 2,370.60       |

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| PO Number | Vendor Name                                      | Description                                      | Location                     | Fund | Account Amount |
|-----------|--|--|------------------------------|------|----------------|
| P19-01295 | APPLE INC  | STUDENT ADPTV MTRLS (LOVELL)                     | SP ED - TECHNOLOGIST         | 01   | 706.67         |
| P19-01296 | APPLE INC  | STUDENT ADPTV MTRLS (PADILLA)                    | SP ED - TECHNOLOGIST         | 01   | 657.67         |
| P19-01297 | APPLE INC  | STUDENT ADPTV MTRLS (OLIVER)                     | SP ED - TECHNOLOGIST         | 01   | 414.66         |
| P19-01298 | APPLE INC  | STUDENT ADPTV MTRLS (SWANTY)                     | SP ED - TECHNOLOGIST         | 01   | 657.67         |
| P19-01299 | APPLE INC  | STUDENT ADPTV MTRLS (LOVELL)                     | SP ED - TECHNOLOGIST         | 01   | 657.67         |
| P19-01300 | THE JOY FACTORY                                  | STUDENT ADPTV MTRLS (LOVELL)                     | SP ED - TECHNOLOGIST         | 01   | 78.19          |
| P19-01301 | AMAZON CAPITAL SERVICES                          | LPPA PA SYSTEM FOR LPPA CLASSES                  | C. K. McCLATCHY HIGH SCHOOL  | 01   | 185.09         |
| P19-01302 | THE JOY FACTORY                                  | STUDENT ADPTV MTRLS (PADILLA)                    | SP ED - TECHNOLOGIST         | 01   | 78.19          |
| P19-01303 | NASCO  | PE FIELD HOCKEY SET                              | C. K. McCLATCHY HIGH SCHOOL  | 01   | 1,085.19       |
| P19-01304 | SCUSD - US BANK CAL CARD                         | FIELD MARKING PAINT                              | JOHN MORSE THERAPEUTIC       | 01   | 67.90          |
| P19-01305 | FIRST  | ROBOTICS COMPETITION FEES                        | ENGINEERING AND SCIENCES HS  | 01   | 4,000.00       |
| P19-01306 | Elizabeth Ghiorso                                | BETH GHIORSO - CONFIRMED COMPLETE                | GEO WASHINGTON CARVER        | 09   | 293.35         |
| P19-01307 | MARK HENRIKSON                                   | REIMBURSEMENT FOR CAMPUS BEAUTIFICATION          | PHOEBE A HEARST BASIC ELEM.  | 01   | 1,055.00       |
| P19-01308 | DATA MANAGEMENT INC                              | SECURITY VISITOR PASSES                          | SUSAN B. ANTHONY ELEMENTARY  | 01   | 285.78         |
| P19-01309 | TEREX UTILITIES WEST<br>brian.win ter@texrex.com | REPAIR ON SCISSOR LIFT                           | FACILITIES MAINTENANCE       | 01   | 2,433.42       |
| P19-01310 | SACRAMENTO BEE SUBSCRIPTION AC COUNTING          | 0810-428 NUT SERV KITCHEN-SMUD EASEMENT AD       | FACILITIES SUPPORT SERVICES  | 21   | 381.52         |
| P19-01311 | FAYE SHARPE                                      | ITEMS FOR INCREASING ENROLLMENT                  | MARTIN L. KING JR ELEMENTARY | 01   | 1,775.05       |
| P19-01312 | SECURE TRANSPORTATION CO INC                     | JULY BILLING/17-18 CLOSED - TREAT LIKE C-REQ     | SPECIAL EDUCATION DEPARTMENT | 01   | 1,578.50       |
| P19-01313 | STANLEY ACCESS TECH                              | REPAIRS TO SERNA'S AUTOMATIC DOORS               | FACILITIES MAINTENANCE       | 01   | 823.08         |
| P19-01314 | MORGAN-NELS INDUSTRIAL SUPPLY                    | WMS INSPECTIONS REPAIRS @ VARIOUS SITES          | FACILITIES MAINTENANCE       | 01   | 1,028.38       |
| P19-01315 | Frank Vernon                                     | SEWING MACHINE REPAIRS-LIVING SKILLS CLASS SP ED | JOHN F. KENNEDY HIGH SCHOOL  | 01   | 719.92         |
| P19-01316 | SHRED-IT USA INC                                 | Shredding Confidential Info from Cum Folders     | THE MET                      | 09   | 607.23         |
| P19-01317 | RISO PRODUCTS OF SACRAMENTO                      | RISO AGREEMENT                                   | WOODBINE ELEMENTARY SCHOOL   | 01   | 100.00         |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number | Vendor Name  | Description                                       | Location                       | Fund | Account Amount |
|-----------|--|---|--------------------------------|------|----------------|
| P19-01318 | ROSS CLARK MATERIAL HANDLING & ERGO SOLUTIONS          | 0810-428-1 NUT SERV PHASE I-PALLET RACKING        | FACILITIES SUPPORT SERVICES    | 21   | 34,752.26      |
| P19-01319 | RISO PRODUCTS OF SACRAMENTO                            | RISO CONTRACTS FOR GR2710 & EZ220 for 2018-19     | PACIFIC ELEMENTARY SCHOOL      | 01   | 582.00         |
| P19-01320 | CDW GOVERNMENT   | DOCUMENT CAMERAS & PROJECTORS FOR TEACHERS        | ROSEMONT HIGH SCHOOL           | 01   | 3,197.71       |
| P19-01321 | SCHOOL SPECIALTY EDUCATION DAN A MCADAMS TERRITORY MGR | ROOM 24 BOOKSHELVES FOR LEARNING MATERIALS        | WOODBINE ELEMENTARY SCHOOL     | 01   | 373.38         |
| P19-01322 | CDW-G C/O PAT HEIN                                     | MCAFFEE LICENSE AND SUPPORT, 11/18 - 11/19        | INFORMATION SERVICES           | 01   | 61,113.00      |
| P19-01323 | PERLMUTTER PURCHASING POWER                            | CAMERA UPGRADE                                    | BUILDINGS & GROUNDS/OPERATIONS | 01   | 3,900.87       |
| P19-01324 | BISHOPS PUMPKIN FARM INC                               | BISHOP FARM/ HAMBURGER FARM                       | NEW JOSEPH BONNHEIM            | 09   | 433.50         |
| P19-01325 | AMAZON CAPITAL SERVICES                                | STUDENT ADPTV MTRLS (DUPREE RAMSEY)               | SP ED - TECHNOLOGIST           | 01   | 28.12          |
| P19-01326 | OUT OF THE SHELL YANGS 5TH TAS TE                      | 6803 SWEET & SOUR CHICKEN 11/29/18                | NUTRITION SERVICES DEPARTMENT  | 13   | 26,055.75      |
| P19-01327 | FRESH INNOVATIONS CALIFORNIA                           | 6805 FRESH SLICED APPLES 10/12/18                 | NUTRITION SERVICES DEPARTMENT  | 13   | 11,220.00      |
| P19-01328 | DAVID J ELLIOT AND SON STILLWA TER ORCHARDS            | 6807 FRESH PEARS 10/11/18                         | NUTRITION SERVICES DEPARTMENT  | 13   | 1,875.00       |
| P19-01329 | EAGLE EYE PRODUCE THE GRAPE GU YS                      | 6806 FRESH RED GRAPES 10/12/18                    | NUTRITION SERVICES DEPARTMENT  | 13   | 3,510.00       |
| P19-01330 | AG LINK INC  | 6808 FRESH STRAWBERRIES 10/15/18                  | NUTRITION SERVICES DEPARTMENT  | 13   | 6,587.50       |
| P19-01331 | SAN JOSE STATE UNIVERSITY FOUN                         | SILICON VALLEY MATHEMATICS INITIATIVE MEMBERSHIP  | ACADEMIC OFFICE                | 01   | 6,000.00       |
| P19-01332 | NWN CORPORATION  | 45 CHROMEBOOKS/7 CARTS/SERVICE QUOTE#:QT126323    | PARKWAY ELEMENTARY SCHOOL      | 01   | 17,885.64      |
| P19-01333 | MIKE'S CAMERA INC                                      | YOUTH MEDIA TEAM EQUIPMENT FOR BE HERE ATTENDANCE | ENROLLMENT CENTER              | 01   | 2,806.80       |
| P19-01334 | EDMENTUM   | READING EGGS SUPPLEMENTAL INSTRUCTIONAL PROGRAM   | PONY EXPRESS ELEMENTARY SCHOOL | 01   | 1,760.00       |
| P19-01335 | OFFICE DEPOT   | OFFICE DEPOT-INK                                  | INTEGRATED COMMUNITY SERVICES  | 01   | 413.58         |
| P19-01336 | OFFICE DEPOT   | VOC NURSE PROGRAM SUPPLIES                        | NEW SKILLS & BUSINESS ED. CTR  | 11   | 199.17         |
| P19-01337 | OFFICE DEPOT   | PRINTER FOR ADMIN                                 | SUTTERVILLE ELEMENTARY SCHOOL  | 01   | 100.12         |
| P19-01338 | CURRICULUM ASSOCIATES LLC                              | IREADY DIAGNOSTIC                                 | NICHOLAS ELEMENTARY SCHOOL     | 01   | 7,800.00       |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number | Vendor Name                                     | Description                                  | Location                      | Fund | Account Amount |
|-----------|---|--|-------------------------------|------|----------------|
| P19-01339 | CURRICULUM ASSOCIATES LLC                       | SIG - I-READY MATH & READING SITE LICENSES   | H.W. HARKNESS ELEMENTARY      | 01   | 11,900.00      |
| P19-01340 | SCUSD - US BANK CAL CARD                        | 11th GR IU SOLAR REGATTA MATERIALS           | ENGINEERING AND SCIENCES HS   | 01   | 173.16         |
| P19-01341 | DUPREE, ANGELUS                                 | JMTC EDUCATOR TRAINING DAY                   | JOHN MORSE THERAPEUTIC        | 01   | 1,500.00       |
| P19-01342 | HOUGHTON MIFFLIN HARCOURT                       | WJ IV COGNATIVE FORMS                        | SPECIAL EDUCATION DEPARTMENT  | 01   | 5,573.15       |
| P19-01343 | MIND RESEARCH INSTITUTE                         | ST MATH GEN 5 SOFTWARE LICENSES FOR STUDENTS | JOHN D SLOAT BASIC ELEMENTARY | 01   | 16,020.00      |
| P19-01344 | CENTER FOR THE COLLABORATIVE C LASSROOM         | SIPPS MATERIALS                              | JOHN H. STILL - K-8           | 01   | 31,766.75      |
| P19-01345 | CITY OF SACRAMENTO SACRAMENTO CONVENTION CENTER | CLASS OF 2019 GRADUATION VENUE               | C. K. McCLATCHY HIGH SCHOOL   | 01   | 6,500.00       |
| P19-01346 | LINMOORE FENCING AND IRON WORK S                | KINDERGARTEN FENCING                         | JOHN D SLOAT BASIC ELEMENTARY | 01   | 11,890.00      |
| P19-01347 | TROXELL COMMUNICATIONS INC ATT N: BILL PITZNER  | SHARP TVS (14 MORE)                          | JOHN H. STILL - K-8           | 01   | 42,560.39      |
| P19-01348 | SMARTSHEET INC                                  | SMARTSHEET SUBSCRIPTION RENEWAL              | INFORMATION SERVICES          | 01   | 6,225.00       |
| P19-01349 | RISO PRODUCTS OF SACRAMENTO                     | RISO SUPPLIES                                | A. M. WINN - K-8              | 01   | 103.92         |
| P19-01350 | BERCO REDWOOD                                   | SOLAR REGATTA 11th GR IU                     | ENGINEERING AND SCIENCES HS   | 01   | 323.58         |
| P19-01352 | BATTERY SYSTEMS #07                             | BATTERIES FOR CARTS                          | HIRAM W. JOHNSON HIGH SCHOOL  | 01   | 3,022.04       |
| P19-01353 | SHANNON'S IMPERIAL BRAND                        | 6813 BUNS, BREAD 11/5/2018                   | NUTRITION SERVICES DEPARTMENT | 13   | 9,875.16       |
| P19-01354 | SHANNON'S IMPERIAL BRAND                        | 6814 BUNS, BREAD 11/26/2018                  | NUTRITION SERVICES DEPARTMENT | 13   | 12,484.74      |
| P19-01355 | GENERAL MILLS                                   | 6816 CEREAL, CRACKERS 10/24/2018             | NUTRITION SERVICES DEPARTMENT | 13   | 35,063.70      |
| P19-01356 | INTEGRATED FOOD SERVICE                         | 6817 MEATBALLS 10/23/2018                    | NUTRITION SERVICES DEPARTMENT | 13   | 27,846.00      |
| P19-01357 | BUENA VISTA FOOD PRODUCTS INC                   | 6828 MUFFIN, WG SWT POTATO 11/01/2018        | NUTRITION SERVICES DEPARTMENT | 13   | 10,080.00      |
| P19-01358 | RICH CHICKS LLC                                 | 6819 BONELESS WINGS 11/05/2018               | NUTRITION SERVICES DEPARTMENT | 13   | 24,575.00      |
| P19-01359 | RICH CHICKS LLC                                 | 6818 BONELESS WINGS 10/23/18                 | NUTRITION SERVICES DEPARTMENT | 13   | 14,592.00      |
| P19-01360 | NIPPON SHOKKEN USA                              | 6820 Teriyaki Sauce 10/25/2018               | NUTRITION SERVICES DEPARTMENT | 13   | 6,000.00       |
| P19-01361 | LAND O LAKES INC                                | 6821 CHEESE STRING 10/23/2018                | NUTRITION SERVICES DEPARTMENT | 13   | 3,780.00       |
| P19-01362 | LAND O LAKES INC                                | 6822 CHEESE STRING 11/13/18                  | NUTRITION SERVICES DEPARTMENT | 13   | 3,150.00       |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

| PO Number           | Vendor Name                      | Description  | Location                         | Fund  | Account Amount |
|---------------------|----------------------------------|--|----------------------------------|-------|----------------|
| P19-01363           | LA TAPATIA TORTILLERIA INC       | 6824 TACO SHELL<br>11/13/2018                          | NUTRITION SERVICES<br>DEPARTMENT | 13    | 3,178.50       |
| P19-01364           | LA TAPATIA TORTILLERIA INC       | 6823 TACO SHELL<br>10/30/2018                          | NUTRITION SERVICES<br>DEPARTMENT | 13    | 3,178.50       |
| P19-01365           | HIDDEN VILLA RANCH               | 6827 HARD COOKED EGGS<br>12/03/2018                    | NUTRITION SERVICES<br>DEPARTMENT | 13    | 3,960.00       |
| P19-01366           | HIDDEN VILLA RANCH               | 6826 HARD COOKED EGGS<br>11/09/2018                    | NUTRITION SERVICES<br>DEPARTMENT | 13    | 3,960.00       |
| P19-01367           | HIDDEN VILLA RANCH               | 6825 HARD COOKED EGGS<br>10/29/2018                    | NUTRITION SERVICES<br>DEPARTMENT | 13    | 7,920.00       |
| P19-01368           | 20TH CENTURY FOOD PRODUCTS       | 6829 SALAD DRESSING<br>11/07/2018                      | NUTRITION SERVICES<br>DEPARTMENT | 13    | 4,435.20       |
| P19-01369           | GOLD STAR FOODS INC              | 6830 FRZN JUICE CUP,<br>CROISSANT SLICED<br>10/26/2018 | NUTRITION SERVICES<br>DEPARTMENT | 13    | 12,539.20      |
| P19-01370           | GOLD STAR FOODS INC              | 6831 SUNBTR<br>CUP/SLSA/CRKR/CRSNT<br>10/31/2018       | NUTRITION SERVICES<br>DEPARTMENT | 13    | 23,620.70      |
| P19-01371           | GOLD STAR FOODS INC              | 6832 YGRT/TRKY&CHSE<br>KIT/CRSNT 11/02/2018            | NUTRITION SERVICES<br>DEPARTMENT | 13    | 20,311.21      |
| P19-01372           | GOLD STAR FOODS INC              | 6833 GLD FSH/TRKY&CHSE<br>KIT/CRSNT 11/14/18           | NUTRITION SERVICES<br>DEPARTMENT | 13    | 24,510.25      |
| P19-01373           | GOLD STAR FOODS INC              | 6834 SALSA/YOGURT<br>11/27/2018                        | NUTRITION SERVICES<br>DEPARTMENT | 13    | 8,237.96       |
| P19-01374           | GOLD STAR FOODS INC              | 6835 YGRT/TRKY&CHSE<br>KIT/CRSNT 12/05/2018            | NUTRITION SERVICES<br>DEPARTMENT | 13    | 20,311.21      |
| P19-01375           | GOLD STAR FOODS INC              | 6836 Goldfish 12/12/2018                               | NUTRITION SERVICES<br>DEPARTMENT | 13    | 4,752.00       |
| P19-01376           | BAKE CRAFTERS FOOD COMPANY       | 6837 TRKY&CH CRSNT<br>11/08/2018                       | NUTRITION SERVICES<br>DEPARTMENT | 13    | 13,927.20      |
| P19-01377           | JSB INDUSTRIES                   | 6838 SUNBUTTER<br>SANDWICHES 11/14/2018                | NUTRITION SERVICES<br>DEPARTMENT | 13    | 48,051.00      |
| P19-01378           | T MARZETTI CO                    | 6839 PASTA ROTINI<br>10/23/2018                        | NUTRITION SERVICES<br>DEPARTMENT | 13    | 8,421.00       |
| P19-01379           | SYSCO FOOD SVCS OF<br>SACRAMENTO | 6849 GRAHAM CRACKERS<br>10/10/18                       | NUTRITION SERVICES<br>DEPARTMENT | 13    | 1,599.00       |
| P19-01380           | AMAZON CAPITAL SERVICES          | 8.5 in Playground Balls                                | THE MET                          | 09    | 128.12         |
| P19-01381           | GTM SPORTSWEAR                   | TRACK UNIFORMS FROM<br>2017-2018 SEASON                | ALICE BIRNEY WALDORF -<br>K-8    | 01    | 1,673.80       |
| P19-01382           | AMAZON CAPITAL SERVICES          | DBT BOOK   | INTEGRATED COMMUNITY<br>SERVICES | 01    | 46.28          |
| P19-01383           | OFFICE DEPOT                     | CHAIR FOR SALLY UHLIG                                  | AMERICAN LEGION HIGH<br>SCHOOL   | 01    | 129.89         |
| P19-01384           | TIM'S MUSIC                      | MUSIC CLASSROOM<br>SUPPLIES                            | A. M. WINN - K-8                 | 01    | 110.67         |
| TB19-00045          | BENCHMARK EDUCATION<br>COMPANY   | 3 Packs Kinder/1st Benchmark<br>Decodables, NS #2031   | LIBRARY SERVICES                 | 01    | 4,503.20       |
| TB19-00046          | FOLLETT SCHOOL<br>SOLUTIONS      | FOLLETT  | GEO WASHINGTON CARVER            | 09    | 11,286.00      |
| Total Number of POs |                                  |  | 590                              | Total | 15,966,369.10  |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

## Fund Recap

| <b>Fund</b> | <b>Description</b> | <b>PO Count</b> | <b>Amount</b>        |
|-------------|--------------------|-----------------|----------------------|
| 01          | General Fund       | 441             | 13,586,191.75        |
| 09          | Charter School     | 31              | 44,236.74            |
| 11          | Adult Education    | 12              | 15,032.49            |
| 12          | Child Development  | 13              | 29,828.78            |
| 13          | Cafeteria          | 82              | 1,159,057.55         |
| 21          | Building Fund      | 11              | 1,132,021.79         |
|             |                    | <b>Total</b>    | <b>15,966,369.10</b> |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

## PO Changes

|             | New PO Amount | Fund/<br>Object | Description                                   | Change Amount |
|-------------|---------------|-----------------|---|---------------|
| B19-00103   | 20,000.00     | 01-5800         | General Fund/Other Contractual Expenses       | 10,000.00-    |
| B19-00106   | 110.00        | 01-4330         | General Fund/Transportation Supplies          | 10.00         |
| B19-00108   | 535.00        | 01-4331         | General Fund/Transportation Repair Parts      | 435.00        |
| B19-00146   | 3,200.00      | 01-5690         | General Fund/Other Contracts, Rents, Leases   | 200.00        |
| B19-00151   | 530.00        | 01-5690         | General Fund/Other Contracts, Rents, Leases   | 30.00         |
| B19-00154   | 5,000.00      | 01-5690         | General Fund/Other Contracts, Rents, Leases   | 2,500.00      |
| B19-00166   | 4,325.00      | 01-5690         | General Fund/Other Contracts, Rents, Leases   | 1,825.00      |
| B19-00168   | 2,675.00      | 01-5690         | General Fund/Other Contracts, Rents, Leases   | 1,470.11      |
| B19-00211   | 12,972.74     | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,379.54-     |
| B19-00284   | 3,000.00      | 01-5832         | General Fund/Transportation-Field Trips       | 2,000.00      |
| B19-00321   | 9,000.00      | 01-4320         | General Fund/Non-Instructional Materials/Su   | 500.00-       |
| B19-00339   | 9,000.00      | 01-4320         | General Fund/Non-Instructional Materials/Su   | 500.00-       |
| B19-00361   | 1,000.00      | 01-4320         | General Fund/Non-Instructional Materials/Su   | 500.00-       |
| B19-00390   | 5,000.00      | 01-4320         | General Fund/Non-Instructional Materials/Su   | 1,500.00-     |
| B19-00392   | 8,000.00      | 01-4320         | General Fund/Non-Instructional Materials/Su   | 1,500.00      |
| B19-00467   | 6,000.00      | 01-4320         | General Fund/Non-Instructional Materials/Su   | 1,000.00      |
| B19-00476   | 15,000.00     | 01-5690         | General Fund/Other Contracts, Rents, Leases   | 5,000.00      |
| B19-00480   | 441.19        | 01-4320         | General Fund/Non-Instructional Materials/Su   | 126.19        |
| B19-00482   | 3,000.00      | 01-5800         | General Fund/Other Contractual Expenses       | 1,500.00      |
| B19-00498   | 4,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,000.00      |
| B19-00499   | 3,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,500.00      |
| B19-00500   | 7,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 3,000.00      |
| B19-00501   | 2,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,500.00      |
| B19-00502   | 2,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,600.00      |
| B19-00503   | 3,000.00      | 01-5800         | General Fund/Other Contractual Expenses       | 1,500.00      |
| B19-00504   | 5,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 2,200.00      |
| B19-00505   | 2,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,400.00      |
| B19-00506   | 3,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 700.00        |
| B19-00507   | 2,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,500.00      |
| B19-00509   | 3,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,500.00      |
| B19-00510   | 2,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,000.00      |
| B19-00511   | 3,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,000.00      |
| B19-00512   | 3,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 2,000.00      |
| B19-00571   | 5,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 2,000.00      |
| B19-00572   | 5,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 2,000.00      |
| B19-00618   | 6,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 3,000.00      |
| CHB19-00173 | 2,000.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 1,000.00      |
| CHB19-00261 | 6,500.00      | 09-4310         | Charter School/Instructional Materials/Suppli | 1,500.00      |
| CHB19-00262 | 4,500.00      | 01-4310         | General Fund/Instructional Materials/Suppli   | 2,000.00      |

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Includes Purchase Orders dated 09/15/2018 - 10/14/2018 \*\*\*

## PO Changes (continued)

|                         | <b>New PO Amount</b> | <b>Fund/<br/>Object</b> | <b>Description</b>                          | <b>Change Amount</b> |
|-------------------------|----------------------|-------------------------|---|----------------------|
| CHB19-00314             | 14,000.00            | 01-4310                 | General Fund/Instructional Materials/Suppli | 4,000.00             |
| CHB19-00340             | 1,100.00             | 01-4310                 | General Fund/Instructional Materials/Suppli | 500.00               |
| CS19-00024              | 10,985.00            | 01-5800                 | General Fund/Other Contractual Expenses     | 2,145.00             |
| <b>Total PO Changes</b> |                      |                         |   | <b>42,761.76</b>     |

Information is further limited to: (Minimum Amount = (999,999.99))

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Date: December 6, 2018

To: Jorge A. Aguilar, Superintendent

From: John Quinto, Chief Business Officer

Subject: REPORT ON CONTRACTS WITHIN THE EXPENDITURE LIMITATIONS SPECIFIED IN PCC 20111

The following contracts were issued September 1, 2018 through October 31, 2018

#### SERVICE AGREEMENTS

| REGISTER NO. | VENDOR                             | DESCRIPTION  | AMOUNT                            |
|--------------|------------------------------------|--|-----------------------------------|
| SA19-00113   | Optima Inspections                 | 7/20/18 – Completion of Services: Inspection services for the Hiram Johnson Core Academic HVAC project.  | \$37,000<br>Measure Q Funds       |
| SA19-00136   | Rohit Sharma                       | 8/1/18 – 6/10/19: Athletic training services for the 2018/19 school year at C.K. McClatchy High School.  | \$27,000<br>General Funds         |
| SA19-00151   | Vision 2000 Educational Foundation | 7/1/18 – 6/30/19: Direct services including tutoring and counseling as required by Every Student Succeeds Act & Elementary and Secondary Education Act for the following nonpublic schools: Cristo Rey, Sacred Heart, St. Patrick's, Al-Arqam Islamic School, Christian Brothers, More Life Christian Academy, St. Robert's, and St. Charles Borromeo. | \$32,200<br>Title I Funds         |
| SA19-00152   | Ingenium Group                     | 7/1/18 – 6/30/19: Chemical removal/disposal and chemical survey services for the 2018/19 school year.  | \$50,000<br>General Funds         |
| SA19-00174   | Placer County Office Of Education  | 7/1/18 – 6/30/19: PBIS training for the 2018/19 school year at the following schools: Earl Warren, Health Professions, Hiram Johnson, John Sloat, Parkway, Sequoia, Success Academy, Susan B. Anthony, and Woodbine.   | \$73,000<br>SIG and Title I Funds |
| SA19-00180   | Aaron Fraser                       | 8/1/18 – 6/10/19: Athletic training services as needed for the 2018/19 school year at West Campus High School.   | \$22,500<br>General Funds         |

|            |   |  |  |
|------------|---|--|--|
| SA19-00183 | Erin Browder LLC                                | 8/16/18 – 12/31/18: Provide professional development and coaching in trauma informed approaches, SEL, stress management, literacy unit/lesson planning, reading and writing workshop support and co-teaching/modeling at Leataata Floyd Elementary.  | \$25,850<br>Cal Endowment<br>and SIG Funds |
| SA19-00185 | Metro Chamber Foundation                        | 7/1/17 – 6/30/18: Balance of 2017/18 Thousand Strong contract transferred from the City of Sacramento.   | \$50,000<br>LCFF Funds                     |
| SA19-00199 | Forrest Taira                                   | 8/1/18 – 6/10/19: Athletic training services as needed for the 2018/19 school year at John F. Kennedy High School.   | \$25,000<br>General Funds                  |
| SA19-00201 | Aaron Cabrera                                   | 8/1/18 – 6/10/19: Athletic training services as needed for the 2018/19 school year at Hiram Johnson High School.   | \$25,000<br>General Funds                  |
| SA19-00202 | Wallace Kuhl & Associates                       | 10/1/18 – Completion of Services: Provide special inspections and testing for the American Legion Core Academic Renovation project.  | \$84,070<br>Measure Q Funds                |
| SA19-00209 | United College Action Network                   | 7/1/18 - 6/30/19: Continue an education support & outreach program for students desiring to enroll in four-year African American colleges and universities.  | \$75,000<br>LCFF Funds                     |
| SA19-00220 | MacLeod Watts, Inc.                             | Prepare GASB 75 actuarial valuation report for fiscal year ending June 30, 2018.   | \$24,435<br>General Funds                  |
| SA19-00223 | City Of Sacramento Metropolitan Arts Commission | 9/1/18 – 6/30/19: "Any Given Child" arts program includes artist residencies, arts exposure experiences and professional development workshops.  | \$22,350<br>General Funds                  |
| SA19-00233 | Innovation Bridge, Inc.                         | 10/1/18 - 6/30/19: Collaborate with District to provide technical support in developing and implementing the Youth TUPE Advisory Council, the revised TUPE reporting tools for community partners, support projects outlined by 2017-2020 TUPE grant and provide technical support for alignment and coordination of TUPE. | \$34,000<br>TUPE Grant Funds               |
| SA19-00244 | Milton Bowens                                   | 9/26/18 – 5/31/19: Artist in residency program for the 2018/19 school year at John Still K-8 School.   | \$22,000<br>SIG Funds                      |
| SA19-00247 | Sacramento County Office Of Education           | 9/18/18 – 3/11/18: ELA/ELD professional development and collaboration at Susan B. Anthony Elementary.  | \$24,200<br>SIG Funds                      |

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| SA19-00251 | Scholar Athletes Globally Emerging    | 9/1/18 - 6/30/19: Provide Men's Leadership Academy at Harkness, Hiram Johnson, Rosemont, Sam Brannan and Will C Wood.   | \$44,640<br>21 <sup>st</sup> Century, LCFF, SIG & Title I Funds            |
| SA19-00252 | Roccsolid Advisement                  | 9/1/18 – 6/30/19: Provide leadership, career and college readiness, mentoring and intervention services to underserved students at the following schools: Luther Burbank, John F. Kennedy and Hiram Johnson High Schools. Students in the program will provide peer mentoring to elementary students at Rosa Parks and Martin Luther King, Jr. K-8 schools. | \$39,480<br>21 <sup>st</sup> Century, ASES, TUPE and Youth in Action Funds |
| SA19-00256 | Mercy Housing, Inc.                   | 9/1/18 - 6/30/19: Support district staff in developing opportunities for parent learning, strategies to increase attendance rates, and coordinating services offered to staff, students and their families at Leataata Floyd Elementary.  | \$79,800<br>Cal Endowment and SIG Funds                                    |
| SA19-00264 | Always Knocking, Inc.                 | 9/1/18 - 6/30/19: Provide supplemental programming services for at risk and incarcerated youth focusing on violence and/or gang prevention and intervention.  | \$50,000<br>ASES and TUPE Funds  |
| SA19-00267 | Earth Mama Healing, Inc.              | 9/1/18 - 6/30/19: Provide "We Inspire Girls" and "My Dream Academy" programs to students at Parkway, Rosa Parks, John Still, Albert Einstein, Health Professions, Luther Burbank and Rosemont Schools.  | \$34,480<br>21 <sup>st</sup> Century, ASES, TUPE and Youth in Action Funds |
| SA19-00268 | Studio T Urban Dance Academy          | 9/1/18 - 6/30/19: Provide dance arts enrichment programs at Leataata Floyd, H.W. Harkness & PS7 Elementary Schools.   | \$32,720<br>21 <sup>st</sup> Century and ASES Funds                        |
| SA19-00278 | The Cypher Hip Hop Workshops          | 9/1/18 - 6/30/19: Provide Cypher Hip Hop Workshops to students at Fern Bacon, Rosa Parks, Will C. Wood and Hiram Johnson schools.   | \$30,000<br>21 <sup>st</sup> Century, ASES and LCFF Funds                  |
| S19-00058  | Care, Inc.                            | Master Contract for Non-Public School or Agency Services for the 2018/19 school year.   | \$65,000<br>Special Ed Funds   |
| S19-00059  | Center for Autism & Related Disorders | Master Contract for Non-Public School or Agency Services for the 2018/19 school year.   | \$79,300<br>Special Ed Funds   |