



# BOARD OF EDUCATION MEETING AND WORKSHOP

**Board of Education Members**

Chinua Rhodes, President (Trustee Area 5)  
Lavinia Grace Phillips, Vice President (Trustee Area 7)  
Jasjit Singh, Second Vice President (Trustee Area 2)  
Tara Jeane (Trustee Area 1)  
Christina Pritchett (Trustee Area 3)  
Jamee Villa (Trustee Area 4)  
Taylor Kayatta (Trustee Area 6)  
Liam McGurk, Student Member

**Thursday, March 16, 2023**

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

**6:30 p.m. Open Session**

**Serna Center**

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

## AGENDA

**2022/23-24**

*Allotted Time*

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

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

**3.0 CLOSED SESSION**

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

3.1 Government Code 54956.9 - Conference with Legal Counsel:

- a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (One Potential Case)
- b) Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH Case No. 2022110682 and Sacramento County Superior Court Case No. 34-2020-00282457)

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

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

3.4 Education Code 35146- The Board will hear staff recommendation on the following student expulsions: Expulsion# 12,13,14, and 15 2022/2023 (Lisa Allen)

- 3.5 *Government Code 54956.8-Conference with Real Property Negotiators  
Property: 3200, 3301 37<sup>th</sup> Avenue, Sacramento, CA 95824  
Agency Negotiator: Superintendent or designee  
Negotiating Parties: SCUSD and La Familia  
Under Negotiation: Price and Terms*

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

4.1 *The Pledge of Allegiance*

4.2 *Broadcast Statement*

4.3 *Stellar Student introduced by Board Member Jasjit Singh*

*5 minute presentation  
5 minute discussion*

6:43 p.m. **5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**

6:48 p.m. **6.0 AGENDA ADOPTION**

6:53 p.m. **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. Public comment may be (1) emailed to [publiccomment@scusd.edu](mailto:publiccomment@scusd.edu); (2) submitted in writing through the district’s website at <https://www.scusd.edu/submit-public-comment>; or (3) provided in-person at the meeting. The submission deadline for written public comments shall be no later than noon on the day of the meeting. If you intend to address the Board in-person, 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.*

7:08 p.m. **8.0 COMMUNICATIONS**

8.1 *Employee Organization Reports:*

- *SCTA*
- *SEIU*
- *TCS*
- *Teamsters*
- *UPE*

**Information**  
*SCTA – 15 minutes  
 SEIU – 3 minutes  
 TCS – 3 minutes  
 Teamsters – 3 minutes  
 UPE – 3 minutes*

7:35 p.m. 8.2 *District Advisory Committees:*

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

**Information**  
*3 minutes each*

- *Student Advisory Council*
- *Black/African American Advisory Board*

7:50 p.m.                      8.3 *Student Member Report (Liam McGurk)*                      **Information**  
5 minutes

**9.0 SPECIAL PRESENTATION**

7:55 p.m.                      9.1 *Approve Women’s History Month Resolution No. 3309*                      **Action**  
*(Board Member Jamee Villa)*                      10 minute presentation  
5 minute discussion

8:10 p.m.                      9.2 *Approve Trans Day of Visibility Resolution No. 3310*                      **Action**  
*(Nicole Kangas)*                      10 minute presentation  
5 minute discussion

8:25 p.m.                      9.3 *COVID-19 Update (Victoria Flores)*                      **Information**  
15 minute presentation  
15 minute discussion

8:55 p.m.                      9.4 *Building Site Leadership Capacity to Foster A*                      **Information**  
*Collaborative Culture focused on Improving Student*  
*Achievement (Yvonne Wright)*                      30 minute presentation  
15 minute discussion

9:40 p.m.                      **10.0 PUBLIC HEARING**

10.1 *History/Social Science K-12 Instructional Materials*                      **Action**  
*Adoption: Program Recommendations (Erin Hanson,*  
*Assistant Superintendent Curriculum and Instruction*  
*Shannon Pella, Director Professional Learning Literacy,*  
*ELA, Humanities Kari Lofing, Coordinator GATE and AP*  
*Programs Erinn Leone, Teacher and History/Social Science*  
*Department Chair, Luther Burbank High School)*                      15 minute presentation  
5 minute discussion

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

10:00 p.m.                      11.1 *2022-23 2<sup>nd</sup> Interim Financial Report and*                      **Action**  
*FCMAT Update (Rose Ramos)*                      25 minute presentation  
30 minute discussion

10:55 p.m.                      11.2 *Transportation Allowance for Home-to-School*                      **Action**  
*Transportation Services Plan (Ron Hill)*                      5 minute presentation  
10 minute discussion

11:10 p.m.	11.3 Review and Approve Amendment No. 1 to Agreement for Independent Contractor Services- SA23-00043 (Rose Ramos)	<b>Action</b> 5 minute presentation 10 minute discussion
11:25 p.m.	11.4 Revision to Board Policy 6170.1- Transitional Kindergarten (Yvonne Wright)	<b>2<sup>nd</sup> Reading</b> 10 minute presentation 10 minute discussion
11:45 p.m.	11.5 Revision to Board Policy 6158- Independent Study (Yvonne Wright)	<b>First Reading</b> 5 minute presentation 10 minute discussion
12:00 a.m.	11.6 Review and Approve Amendment No.1 to Agreement for Legal Services- SA23-00158 (Rose Ramos)	<b>Action</b> 5 minute presentation 15 minute discussion
12:20 p.m.	11.7 Review and Approve Contract for Auditing Services- SA23-00533 by Crowe LLP (Rose Ramos)	<b>Action</b> 10 minute presentation 5 minute discussion

**12.0 COMMUNICATIONS**

12:35 a.m.	12.1 Superintendent's Report (Jorge A. Aguilar)	<b>Information</b> 5 minutes
12:40 a.m.	12.2 President's Report (Chinua Rhodes)	<b>Information</b> 5 minutes
12:45 a.m.	12.3 Information Sharing by Board Members	<b>Information</b> 10 minutes

12:55 a.m. **13.0 CONSENT AGENDA** **Action**  
2 minutes  
*Generally routine items are approved by one motion without discussion. The Superintendent or a Board member may request an item be pulled from the consent agenda and voted upon separately.*

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

13.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Rose Ramos)

13.1b Approve Personnel Transactions (Cancy McArn)

13.1c Approve Donations to the District for the Period of February 1-28, 2023 (Rose Ramos)

*13.1d Approve Business and Financial Report: Warrants, Checks and Electronic Transfers issued for the Period of February 1-28, 2023 (Rose Ramos)*

*13.1e Approve Minutes for the November 3, 2022, Regular Board of Education Meeting (Jorge A. Aguilar)*

*13.1f Approve Sutter Middle School Field Trip to Boston, MA May 21-26, 2023 (Lisa Allen and Vanessa Buitrago)*

*13.1g Approve Sutter Middle School Field Trip to Washington, DC March 30-April 4, 2023 (Lisa Allen and Vanessa Buitrago)*

*13.1h Approve Retention of Eleven (11) Firms for the DSA Inspector of Record Pool in Response to Request for Qualifications (Rose Ramos)*

*13.1i Approve Staff Recommendations for Expulsion#12, 13, 14, and 15 2022/2023 (Lisa Allen and Stephan Brown)*

*13.1j Approve C.K. McClatchy High School University of Kentucky Tournament of Champions Debate April 13-18, 2023 (Lisa Allen and Vanessa Buitrago)*

12: 57 a.m.      **14.0      BUISNESS AND FINANCIAL INFORMATION/ REPORTS      Receive Information**

*14.1 Business and Financial Information:  
Enrollment Report- Month 5 and PO Board Report Period of January 15, 2023,  
through February 14, 2023 (Rose Ramos)*

12:59 a.m.      **15.0      FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ *April 13, 2023, 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47<sup>th</sup> Avenue, Community Room, Regular Workshop Meeting*
- ✓ *April 27, 2023, 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47<sup>th</sup> Avenue, Community Room, Regular Workshop Meeting*

1:02 a.m.      **16.0      ADJOURNMENT**

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



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1

**Meeting Date:** March 16, 2023

**Subject:** Approve Resolution No.3309: Recognition of Women’s History Month, March 2023

- 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. 3309: Recognition of Women’s History Month, March 2023.

**Background/Rationale:** Women’s History Month is a celebration of women’s contributions to history, culture and society and has been observed annually in the month of March in the United States since 1987. Women’s History Month 2023 will take place from Wednesday, March 1 - Friday, March 31, 2023.

**Financial Considerations:** N/A

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

**Documents Attached:**

1. Resolution No. 3309

**Estimated Time of Presentation:** 5 min

**Submitted by:** Jamee Villa, Board Member

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

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

**RESOLUTION NO. 3309**

**RESOLUTION WOMEN’S HISTORY MONTH**

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

**WHEREAS**, Women of every race, class, and ethnic background have made significant and historic contributions to the growth and strength of our society in countless recorded and unrecorded ways; and

**WHEREAS**, the leadership of women in elected office including the contributions of our own Sacramento City USD Board of Education trustees serves as an example of community and civic engagement for girls and women in our county;

**WHEREAS**, Women have been leaders, not only in securing their own rights of suffrage and equal opportunity but also in the abolitionist movement, the emancipation movement, the industrial labor movement, the civil rights movement, which create a more fair and just society for all; and

**WHEREAS**, Sacramento City Unified School District has encouraged pathways for girls pursue many different careers and the under-representation of women in non-traditional careers; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Education of the Sacramento City Unified School District honors the contributions that women have made throughout history and commit to support efforts to improve opportunities for girls and women

**PASSED AND ADOPTED** by the Sacramento City Unified School District Board of Education on this 16th day of March, 2023, by the following vote:

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

ATTESTED TO:

\_\_\_\_\_  
Jorge A. Aguilar  
Secretary of the Board of Education

\_\_\_\_\_  
Chinua Rhodes  
President of the Board of Education





# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.2

**Meeting Date:** Thursday, March 16, 2023

**Subject:** Approve Trans Day of Visibility Resolution No. 3310

- 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 Office

**Recommendation:** Approve Trans Day of Visibility Resolution No. 3310

**Background/Rationale:** March 31, 2023 is this year's Trans Day of Visibility. This day was established as an international celebration of transgender people, recognizing their contributions as well as raising awareness about the unique challenges and discrimination that they face too often. This resolution seeks to formally recognize the District's observance of Trans Day of Visibility and elevate the support and care we provide our transgender students, staff and families.

**Financial Considerations:** N/A

**LCAP Goal(s):** School and classroom learning environments will become safer, more inclusive, and more culturally competent through the active dismantling of inequitable and discriminatory systems affecting BIPOC students, Students with Disabilities, English Learners, Foster Youth, Homeless Youth, and LGBTQ+ Youth.

**Documents Attached:**

1. Trans Day of Visibility Resolution No. 3310

**Estimated Time of Presentation:** 10 minutes

**Submitted by:** Board President Chinua Rhodes, Trustee Area 5

**Approved by:** Jorge Aguilar, Superintendent

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

**RESOLUTION NO. 3310**

**“Transgender Day of Visibility”**

**WHEREAS**, On March 31, 2009, trans activist Rachel Crandall started the International Transgender Day of Visibility to bring trans and gender-nonconforming people together and celebrate their contributions to society, as well as raise awareness of discrimination faced by trans and gender non-conforming people; and

**WHEREAS**, International Transgender Day of Visibility is designed to be encompassing of a large community of individuals, including individuals who are non-binary, gender-nonconforming, and gender-diverse; and

**WHEREAS**, International Transgender Day of Visibility is a time to celebrate the lives and achievements of transgender, non-binary, gender-nonconforming, and gender-diverse individuals around the world, and to recognize the strength, courage, and determination it takes to live openly and authentically; and

**WHEREAS**, International Transgender Day of Visibility is also a time to raise awareness of the discrimination and violence that the transgender community still faces, which make it difficult and unsafe for many transgender people to be visible; and

**WHEREAS**, The transgender community has suffered disproportionately in many ways, including by workplace and educational discrimination and being subject to violence, and these forms of oppression are exacerbated for transgender people of color, people with limited resources, immigrants, and people living with disabilities; and

**WHEREAS**, Transgender students experience high rates of bullying, victimization, and harassment at school on the basis of their actual or perceived gender identity, or that of their associates; and

**WHEREAS**, This bullying, victimization, and harassment can lead to negative mental health outcomes, negative educational outcomes for transgender students, including higher rates of dropping out, higher rates of absenteeism, and lower postsecondary school aspirations, and these outcomes are markedly worse for transgender students of color; and

**WHEREAS**, We are increasingly seeing some states attempting to target the transgender community and especially transgender youth, politicizing lives in the name of scoring political points; and

**WHEREAS**, According to the American Civil Liberties Union, so far in 2023 alone, 378 anti-LGBTQ bills have been introduced. 182 of those bills focus on schools and our education system, targeting transgender students and limiting their resources, limiting discussion of who they are, and limiting their opportunities in extracurricular activities; and

**WHEREAS**, The number of bills targeting transgender youth across our nation will likely rise by the time this resolution passes; and

**WHEREAS**, The District has a responsibility to ensure that all students who reside within its boundaries, regardless of gender identity and gender expression, can safely access a free public K-12 education; and

**WHEREAS**, The District welcomes and supports all students regardless of gender identity and gender expression; and

**WHEREAS**, The District recognizes that all employees are valued members of the school community, including those who are transgender, non-binary, and gender diverse employees and educators; and

**WHEREAS**, The District recognizes that the families in our community come in many different forms and the District values all our families and students' caregivers, including gender identity or, gender expression, or sexual orientation; and

**WHEREAS** in the political times we are living in, one day of visibility and showing our support to our transgender students, staff, and community is not nearly enough to counteract the daily targeting, hate and discrimination directed to this already marginalized community; and

**WHEREAS**, Creating a welcoming and safe school environment for our transgender students, staff, families, and caregivers makes our school community more welcoming and safe to all; and

**WHEREAS**, The transgender community has made it clear that it will not be erased and must be afforded all of the rights and opportunities made available to all; and

**WHEREAS**, Transgender, non-binary, and gender nonconforming people continue to bravely tell their stories and advocate for full equity under the law;

**NOW, THEREFORE, BE IT RESOLVED** by the Sacramento City Unified School District, that the District supports the goals and ideals of the International Transgender Day of Visibility;

**BE IT FURTHER RESOLVED** that every school within the District shall, within 30 days of the date of this Resolution, take steps to create a safe climate for LGBTQ students, including designating an LGBTQ liaison and providing support for any LGBTQ student groups including Gay-Straight Alliances or Gender and Sexuality Alliances (“GSAs”);

**BE IT FURTHER RESOLVED** that the District recognizes the strength, courage, and determination of the transgender community as it advocates for equal dignity and respect;

**BE IT FURTHER RESOLVED** that the District encourages each classroom in the District to observe and celebrate International Transgender Day of Visibility during the month of March;

**BE IT FURTHER RESOLVED** that the District adds our district in official support of the following legislation which will help ensure the dignity, respect and safety of our transgender and non-binary students, employees, educators and families: AB 5 (Zbur): The Safe and Supportive Schools

Program; AB 1522 (Cervantes) Developmental Centers: Advisory Boards; SB 372 (Menjivar) Department of Consumer Affairs: Licensee and Registrant Records; SB 456 (Menjivar and Wiener): Multifamily Housing Program; and AB 760 (Newman): School facilities: All-gender restrooms;

**BE IT FURTHER RESOLVED** that the District has procedures to address anti-LGBTQ bullying and harassment which include procedures for how students may report bullying and harassment, and prohibit retaliation against any student for reporting bullying and harassment. The District will ensure that Title IX coordinators receive appropriate training on LGBTQ issues, and require schools to track and report data on incidents of anti-LGBTQ bullying and harassment;

**BE IT FURTHER RESOLVED** that the District shall, within 30 days of the date of this resolution, labor partners to determine if there are areas of existing collective bargaining agreements that should be reviewed and possibly updated to support the enhance protection of the District's LGBTQ community;

**BE IT FURTHER RESOLVED** that the District implemented Professional Development related to anti-LGBTQ bullying and harassment in August of 2022, so that District employees are trained to recognize and respond to anti-LGBTQ bullying and harassment;

**BE IT FURTHER RESOLVED** the District shall continue to: allow students and staff to use affirmed names and pronouns without requiring a legal name change or gender marker change; provide equitable access to all programs and facilities, including access to bathroom and locker room facilities as needed for all students and staff that align with the students' and staff members' gender, and provide access to gender-neutral facilities; respect the privacy of all staff and students; and allow students to participate in all physical education, athletics, field trips, and other extracurricular activities according to their gender identity, without requiring legal or medical documentation both on and off campus;

**BE IT FURTHER RESOLVED** that the District from here forward recognizes the Monday before March 31<sup>st</sup> to the Monday after as Transgender Visibility Week in the Sacramento City Unified School District;

**BE IT FURTHER RESOLVED** that during Transgender Visibility Week, Sacramento will fly the transgender pride flag at the District;

**BE IT FURTHER RESOLVED** the District shall post this Resolution at every school site and distribute it to District staff, students, and parents using usual means of communication, and that the Resolution will be translated into all languages spoken by students at home;

**BE IT FURTHER RESOLVED** the District affirms that employees are encouraged to discuss this Resolution during class time and students are to be made aware that District supports are available to discuss the subjects contained in this Resolution;

**BE IT FURTHER RESOLVED** after-school providers and other vendors, service providers and contractors the District works with shall be notified of this Resolution within 30 days and required to abide by the anti-discrimination provisions in it;

**BE IT FURTHER RESOLVED** the Superintendent shall report back on compliance with this Resolution to the Board at its next meeting.

**PASSED AND ADOPTED** by the Sacramento City Unified School District Board of Education on this 16<sup>th</sup> day of March , 2023, by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ATTESTED TO:

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Jorge A. Aguilar  
Secretary of the Board of Education

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Chinua Rhodes  
President Rhodes



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.3

**Meeting Date:** March 16, 2023

**Subject:** COVID-19 Update

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

**Recommendation:** N/A

**Background/Rationale:** The purpose of this item is to provide updates to the Board on about the ongoing Covid pandemic and federal, state and county and district revisions to current Covid mitigation requirements and measures.

**Financial Considerations:** Potential costs include ongoing implementation of Covid mitigation measures.

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

**Documents Attached:** N/A

<p><b>Estimated Time of Presentation:</b> 15 minutes <b>Submitted by:</b> Victoria Flores, Executive Director, Student Support and Health Services <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.4

**Meeting Date:** March 16, 2023

**Subject:** Building Site Leadership Capacity to Foster A Collaborative Culture  
focused on Improving Student Achievement

- 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:** NA

**Background/Rationale:**

Recent studies have found that effective principals have far greater and more positive impacts on student achievement and attendance and teacher satisfaction and retention than previously realized. (Grissom et al, 2021). Tonight's presentation focuses on SCUSD's multi-pronged approach to building the capacity of site leaders, site leadership teams and educators to foster a culture of collaboration focused on student learning at their school sites. With a focus on SCUSD's strategic priorities of *High-Quality Instruction*, *Multi-Tiered System of Supports (MTSS)*, and *Culturally Responsive Professional Learning*, site leaders are strengthening their knowledge and skills in supporting teachers to use evidenced-based instructional practices, facilitating leadership teams, and creating the conditions for impactful teacher-teacher and teacher- leader collaboration.

*Grissom, Jason A., Anna J. Egalite, and Constance A. Lindsay. 2021. "How Principals Affect Students and Schools: A Systematic Synthesis of Two Decades of Research." New York: The Wallace Foundation. Available at <http://www.wallacefoundation.org/principalsynthesis>.*

**Financial Considerations:**

**LCAP Goal(s):**

- Goal 2: Foundational Educational Experience with Equitable Opportunities for ALL students
- Goal 5: Engagement/Empowerment
- Goal 6: Implementation of MTSS/Data-Based Decision Making

**Documents Attached:** NA

**Estimated Time of Presentation:** 30 min

**Submitted by:** Yvonne Wright, Chief Academic Officer

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





# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

**Meeting Date:** March 16, 2023

**Subject:** History/Social Science K-12 Instructional Materials Adoption: Program Recommendations

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

**Division:** Academic Office and Curriculum and Instruction

**Recommendation:** Approve

**Background/Rationale:** Sacramento City Unified School District Board Policy 6161.1 states the following: *“The Superintendent or designee shall establish instructional material evaluation committees. **These committees shall include teachers, administrators and other staff who have subject-matter expertise, as well as students, parents/guardians and/or community members broadly representative of the district’s ethnic and socioeconomic composition.** Staff members who participate in selecting and/or evaluating instructional materials shall be those most competent for the task because of their professional training, experience and assignments. The majority of each evaluation committee members shall be teachers.”* Additionally, SCUSD Board Policy 6161.1 states **“All Recommended materials shall be displayed and available for public inspection at a central district location.”**

This presentation to the Board has one purpose: To recommend the selected instructional materials for Board approval.

**Financial Considerations:** 8M has been budgeted to adopt K-12 and AP History/Social Science Instructional materials and teacher professional learning. Price quotes from each selected publisher are consistent with the amount allocated.

**LCAP Goal(s): Goal 1:** Increase the percent of students who are on-track to graduate college and career ready. • Provide standards-aligned curriculum, assessments and high-quality instruction to prepare students to graduate college and career ready. (Action 1.1) • Provide a variety of learning supports including differentiated instruction and interventions for all students as needed. (Action 1.2) • Develop an infrastructure for ongoing analysis of student performance and progress by providing teacher release time and collaborative learning time. (Action 1.3) • Provide effective core instruction, as well as appropriate learning supports and interventions, to ensure that English Learners make expected progress in attaining English and in academic achievement. (Action 1.4)

**Documents Attached: N/A**

**Estimated Time of Presentation:** 15 minutes

**Submitted by:** Erin Hanson, Assistant Superintendent of Curriculum and Instruction and Shannon Pella, Director of Professional Learning ELA, Literacy, Humanities

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



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1

**Meeting Date:** March 16, 2023

**Subject:** 2022-23 Second Interim Financial Report and FCMAT Update

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

**Division:** Business Services

**Recommendation:** Approve the 2022-23 Second Interim Financial Report with a Positive Certification.

**Background/Rationale:** Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the Second of two interim financial reports presented to the Board of Education for the 2022-23 fiscal year. The report provides financial information as of January 31, 2023, projections for the remaining 2022-23 fiscal year and multi-year projections for 2023-24 and 2024-25 fiscal years.

**Financial Considerations:** The District is projected to satisfy the 2% required reserve for economic uncertainties and maintain a positive cash flow for the current and two subsequent years. The District projects an unrestricted surplus of \$39.2M for 2022-23, \$24.56M for 2023-24 and \$1M in 2024-25.

The District is projecting to be able to meet its financial obligations for the current and subsequent two years; therefore, the District self certifies with a positive certification. The District will continue to work closely with the Sacramento County Fiscal Advisor due to the District’s Adopted Budgets being disapproved for three prior years (2018-2019, 2019-2020 and 2020-2021) and conditionally approved for 2021-22 and 2022-2023.

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

**Documents Attached:**

1. Executive Summary
2. FCMAT Fiscal Health Risk Analysis Update
3. 2022-23 Second Interim Financial Report

**Estimated Time:** 15 Minutes

**Submitted by:** Rose Ramos, Chief Business & Operations Officer

Jesse Castillo, Assistant Superintendent Business Services

**Approved by:** Jorge Aguilar, Superintendent

# Board of Education Executive Summary

## Business Services

2022-23 Second Interim Financial Report

March 16th, 2023



### I. OVERVIEW/HISTORY

Interim financial reports provide information on district's financial condition for the fiscal year and two subsequent years. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report reflects actual financial activity for the period of July 1st through January, 31st, 2023 and projects financial activity through June 30<sup>th</sup>, 2023. The Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports. The State budget and budget guidelines provided by the California Department of Education, Department of Finance, county offices of education, School Services of California, and other professional organizations provide the guidance for districts to develop and modify their budgets. This is the second of the interim financial reports presented to the Governing Board for the 2022-23 fiscal year.

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

The District provides regular updates on the progress made to address the FCMAT findings with each interim financial report. Following is a summary of the findings attempted, completed and remaining as of March 16<sup>th</sup>, 2023:

FCMAT Updates Presented	Number Identified FCMAT Findings	FCMAT Findings Updated this period	FCMAT Findings Completed this period	FCMAT Findings Completed	FCMAT Findings Remaining
February 28, 2019	60	28	0	0	60
April 11, 2019	60	18	18	18	42
June 13, 2019	60	23	1	19	41
July 23, 2019	60	10	0	19	41
November 20, 2019	60	31	7	26	34
December 19, 2019	60	0	0	26	34
March 19, 2020	60	26	1	27	33
May 8, 2020	60	36	*1	26	34**
December 10, 2020	60	28	1	27	33
March 18, 2021	60	21	3	30	30
May 20, 2021	60	20	0	30	30
September 16, 2021	60	8	0	30	30
December 16, 2021	60	28	4	34	26
March 17, 2022	60	25	5	39	21
December 15, 2022	60	20	4	43	17
March 16, 2023	60	17	2	45	15
*one item was moved to "completed" status while another item was moved from "complete" to "in progress".					
**two items were moved from "completed" status to "in progress" during the May 8, 2020 update.					
Item #s completed for review	33,34				
Item #s updated this period	1,3,4,6,7,8,10,11,13,18,19,20,21,23,24,33,34				

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

## **II. Driving Governance**

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

## **III. Goals, Objectives and Measures**

Follow the timeline and take action on all necessary budget adjustments.

## **IV. Major Initiatives**

- Use the Second Interim Financial Report information to guide budget development for FY 2023-24 and 2024-25
- Continued analysis of information from the State and its impact on the District's budget

## **V. Results**

Budget development for 2023-24 will follow the calendar and timeline approved by the Board. Required Board actions will take place in a timely manner to ensure an Adopted Budget is in place on or before July 1, 2023.

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### VI. Lessons Learned/Next Steps

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to 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.

### 2022-23 Second Interim Financial Report

School district budgets are not static, but instead are constantly being revised to respond to decisions at the State and Federal levels, as well as to the expenditure needs of the district. District staff closely monitor enrollment, average daily attendance, State and Federal revenue and other areas that could impact the budget in the current or outlying years. The District's 2022-23 Second Interim financial report is budgeted assuming a 6.56% COLA plus additional LCFF investment of 6.70% for a total of 13.26% for 2022-23, 8.13% for 2023-24 and 3.54% for 2024-25.

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

### Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory COLAs plus additional LCFF investments for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs + Investment (22-23 May Revision)	6.56% + investment $\approx$ 3.29%	5.38%	4.02%
LCFF COLAs + Investment (22-23 Enacted State Budget)	6.56% + investment of 6.28%	5.38%	4.02%
LCFF COLAs + Investment (22-23 AB185 Trailer Bill)	6.56% + investment of 6.70%	5.38%	4.02%
<b>LCFF COLAs + Investment (23-24 Governor's Proposal) – Used in 2022-23 Second Interim</b>	<b>6.56% + investment of 6.70% Total of 13.26%</b>	<b>8.13%</b>	<b>3.54%</b>

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As noted in the First Interim, school districts are allowed to utilize one of three for ADA, whichever is greater:

1. Current year,
2. Prior year, or
3. The average of the most recent three prior years' ADA.

### Proposed Governor's Budget Components for Fiscal Year 2023-2024

Illustrated below is a summary of other major budget components contained in the proposed state budget:

\$300 million ongoing for an LCFF Equity Multiplier

- Allocated to LEAs with schools serving high concentrations of low-income students (students eligible for federal free meals) – 90% or more for elementary and middle schools, 85% or more for high schools

\$941 million ongoing for Arts & Music Initiative/Prop 28 (above Proposition 98 amount)

\$1.2 billion **reduction** in current year to Arts/Music/IM Discretionary Block Grant

\$855 million ongoing for TK expansion and TK staff

- DOF states that required budget appropriation for the shift to 1:10 is unfunded, leaving 1:12 ratio applicable for 2023-24

\$3.5 million ongoing for Narcan at middle and high schools

\$250 million one-time for literacy coaches

\$100 million for cultural experiences for high school seniors ≈ \$200/high school senior

\$100 million reduction to 2023-24 general fund resources for State School Facilities Program, which is projected to be approximately \$2 billion

The following programs proposed to receive the 8.13% COLA:

- Special Education
- Preschool, Child Care, and Development Programs
- Child Nutrition
- Adult Education Block Grant
- Mandate Block Grant
- Foster Youth Programs
- American Indian Education Centers & Early Childhood Education Program

The following programs are projected to continue in the same manner as 2022-23:

- ELO-P
- Universal School Meals
- Transportation
- Learning Recovery Block Grant
- College and Career Pathways
- Community Schools
- Literacy Initiatives (except increase for Literacy Coaches)
  - Educator Workforce

Delay \$550 million that was planned for the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program in 23-24 to 24-25.



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### Reserves

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

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

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

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

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since the four conditions stated above are met, and the Proposition 98 reserve balance will be 7.8% (exceeding the minimum 3% threshold), LEAs will have the statutory reserve cap described above beginning 2022-23. Therefore, applicable school districts may need to spend down their reserves and/or commit funds. LEA's could consider board action to commit funds for specific costs such as special education cost increases, increasing CalSTRS/CalPERS contributions, enrollment decline or other LEA priorities.

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### Education Protection Account

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds. Illustrated below is how the District's EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2023</b>	
<b>Estimated EPA Revenues:</b>	
Estimated EPA Funds	\$ 103,813,294
<b>Estimated EPA Expenditures:</b>	
Certificated Instructional Salaries	\$ 103,813,294
<b>Balance</b>	<b>\$ -</b>

### Routine Restricted Maintenance Account

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

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Currently, LEAs are allowed to exclude the following programs from its calculation of required contributions to routine restricted maintenance:
  - State pension on-behalf payments
  - ESSER I, GEER I, Coronavirus Relief, & State LLM
  - State supplemental meal reimbursements
- The most recent funds relating to coronavirus impacts (i.e In-Person, & Extended Learning) currently remain included in the calculation assumptions.

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### Planning Factors for 2022-23 and beyond include the following:

Illustrated in the following table are the latest factors from the 2022-23 Enacted Budget and 2023-24 Governor's Proposed Budget that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>Dept of Finance Statutory COLA</b>	1.70%	6.56%	8.13%	3.54%
<b>Local Control Funding Formula (LCFF) COLA</b>	5.07%	6.56%	8.13%	3.54%
<b>Additional LCFF Investment</b>	N/A	6.70%	N/A	N/A
<b>STRS Employer Rates</b>	16.92%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	22.91%	25.37%	27.00%	28.10%
<b>SUI Employer Rates</b>	0.50%	0.50%	0.50%	0.50%
<b>Lottery – Unrestricted per ADA</b>	\$176.94	\$170	\$170	\$170
<b>Lottery – Prop. 20 per ADA</b>	\$81.94	\$67	\$67	\$67
<b>Universal Transitional Kindergarten/ADA</b>	N/A	\$2,813	\$3,042	\$3,149
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$32.79	\$34.94	\$37.78	\$39.12
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$63.17	\$67.31	\$72.78	\$75.36
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$17.21	\$18.34	\$19.83	\$20.53
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$47.84	\$50.98	\$55.12	\$57.07

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### Comparison of the 2022-23 First Interim Report to the Second Interim Report:

	First Interim Budget 2022-23			Second Interim Budget 2022-23			Changes since 2022-23 First Interim Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenue</b>										
General Purpose	482,045,473	2,251,179	484,296,652	481,819,485	2,251,179	484,070,664	(225,988)	-	(225,988)	1
Federal Revenue	-	166,767,829	166,767,829	-	166,700,664	166,700,664	-	(67,165)	(67,165)	2
State Revenue	10,945,417	186,922,553	197,867,970	10,945,417	180,523,507	191,468,924	-	(6,399,046)	(6,399,046)	3
Local Revenue	5,657,295	2,697,751	8,355,045	5,737,786	2,729,302	8,467,088	80,491	31,551	112,042	4
<b>Total Revenue</b>	<b>498,648,185</b>	<b>358,639,311</b>	<b>857,287,496</b>	<b>498,502,688</b>	<b>352,204,651</b>	<b>850,707,339</b>	<b>(145,497)</b>	<b>(6,434,660)</b>	<b>(6,580,156)</b>	
<b>Expenditures</b>										
Certificated Salaries	175,173,341	66,906,176	242,079,517	171,624,430	65,501,953	237,126,383	(3,548,911)	(1,404,223)	(4,953,134)	5
Classified Salaries	39,811,546	32,555,635	72,367,181	40,050,907	31,863,947	71,914,854	239,361	(691,688)	(452,327)	6
Benefits	123,506,005	91,201,020	214,707,025	120,151,717	89,962,794	210,114,511	(3,354,288)	(1,238,226)	(4,592,514)	7
Books and Supplies	14,901,486	44,698,607	59,600,093	11,237,166	44,253,450	55,490,617	(3,664,319)	(445,157)	(4,109,476)	8
Other Services & Oper. Expenses	25,704,202	127,490,198	153,194,400	25,426,997	132,617,677	158,044,674	(277,206)	5,127,479	4,850,274	9
Capital Outlay	261,354	36,351,903	36,613,256	1,943,622	36,471,844	38,415,466	1,682,269	119,941	1,802,210	10
Other Outgo 7xxx	1,540,000	-	1,540,000	1,540,000	-	1,540,000	-	-	-	11
Transfer of Indirect 73xx	(8,395,279)	7,023,814	(1,371,465)	(8,445,588)	7,051,577	(1,394,011)	(50,309)	27,762	(22,547)	12
<b>Total Expenditures</b>	<b>372,502,655</b>	<b>406,227,353</b>	<b>778,730,007</b>	<b>363,529,251</b>	<b>407,723,242</b>	<b>771,252,493</b>	<b>(8,973,403)</b>	<b>1,495,889</b>	<b>(7,477,514)</b>	
Deficit/Surplus	126,145,530	(47,588,042)	78,557,488	134,973,437	(55,518,590)	79,454,846	8,827,906	(7,930,548.62)	897,358	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	1,225,524	-	1,225,524	1,216,884	-	1,216,884	(8,640)	-	(8,640)	13
Contributions to Restricted	(96,991,460)	96,991,460	-	(96,991,460)	96,991,460	-	-	-	-	
<b>Net increase (decrease) in Fund Balance</b>	<b>30,379,594</b>	<b>49,403,418</b>	<b>79,783,012</b>	<b>39,198,861</b>	<b>41,472,870</b>	<b>80,671,730</b>	<b>8,819,266</b>	<b>(7,930,549)</b>	<b>888,718</b>	
Beginning Balance	65,034,532	44,818,264	109,852,797	65,034,532	44,818,264	109,852,797	-	-	-	
<b>Ending Balance</b>	<b>95,414,127</b>	<b>94,221,683</b>	<b>189,635,809</b>	<b>104,233,393</b>	<b>86,291,134</b>	<b>190,524,527</b>	<b>8,819,266</b>	<b>(7,930,549)</b>	<b>888,718</b>	
Revolving/Stores/Prepays	325,000		325,000	325,000		325,000	-	-	-	
Reserve for Econ Uncertainty (2%)	15,550,090		15,550,090	15,400,712		15,400,712	(149,377)	-	(149,377)	
Restricted Programs	-	94,221,683	94,221,683	-	86,291,134	86,291,134	-	(7,930,549)	(7,930,549)	
Commitments	36,325,135		36,325,135	32,431,681		32,431,681	(3,893,454)	-	(3,893,454)	
Other Assignments	6,917,721		6,917,721	5,590,812		5,590,812	(1,326,909)		(1,326,909)	
<b>Unappropriated Fund Balance</b>	<b>36,296,181</b>	<b>-</b>	<b>36,296,181</b>	<b>50,485,188</b>	<b>-</b>	<b>50,485,188</b>	<b>14,189,007</b>	<b>-</b>	<b>14,189,007</b>	
<i>Unappropriated Percent</i>			<i>4.66%</i>			<i>6.55%</i>			<i>1.88%</i>	

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### Changes from 2022-23 First Interim Report to 2022-23 Second Interim Report

<b>Notes: Explanation of Changes</b>
<i>1. The change in LCFF is due to an adjustment to the ADA yield and Unduplicated Pupil Percentage.</i>
<i>2. Restricted Federal revenue slight decrease due to decrease in federal Workability Transitions Partnership Program offset by increase in ESSER III carryover.</i>
<i>3. Restricted revenue decrease of \$6.4M due to decrease in 1x Arts Music Grant of \$7.4M due to Governor's Budget Proposal offset by increase in CTEIG and Partnership Academies Programs revenue, and addition of Literacy Coaches and Reading Specialists Grant.</i>
<i>4. The increase of \$80K in unrestricted local revenues is local grant adjustments and the restricted local revenues increase of \$31K is related to budgeting new local grants.</i>
<i>5. The decrease in certificated salaries is due to net one time vacancy savings of \$3.55M for unrestricted and \$1.4M for restricted programs.</i>
<i>6. The increase in unrestricted classified salaries of \$239K is due to additional classified positions offset by one time vacancy savings. Restricted classified salaries decrease of \$691K is primarily due to one time vacancy savings.</i>
<i>7. The decrease in benefits is related to the certificated and classified adjustments made for vacancies which resulted in a one time savings of \$3.4M for unrestricted sources and \$1.2M for restricted programs.</i>
<i>8. Based on the current spending trend, books &amp; supplies decreased by \$3.7M for unrestricted programs and \$445K for restricted programs in one time savings.</i>
<i>9. Based on the current spending trend, contracted services &amp; other operating expenses decreased by \$277K for unrestricted programs. Restricted contracted services &amp; other operating expenses increased by \$5.1M due program adjustments.</i>
<i>10. Unrestricted capital outlay primarily increased \$1.56M related to budgeting for the purchase of school buses and vehicles for the security office, and adjustments made for capital improvements. Restricted capital outlay increased due to an increase in Restricted Maintenance Account capital outlay.</i>
<i>11. Other outgo remains unchanged.</i>
<i>12. Indirect charges decrease due to the restricted program adjustments made above for the first interim report.</i>
<i>13. The increase in Transfers Out is due to the projected contributions is due to a slight increase in contributions to the Charter fund.</i>

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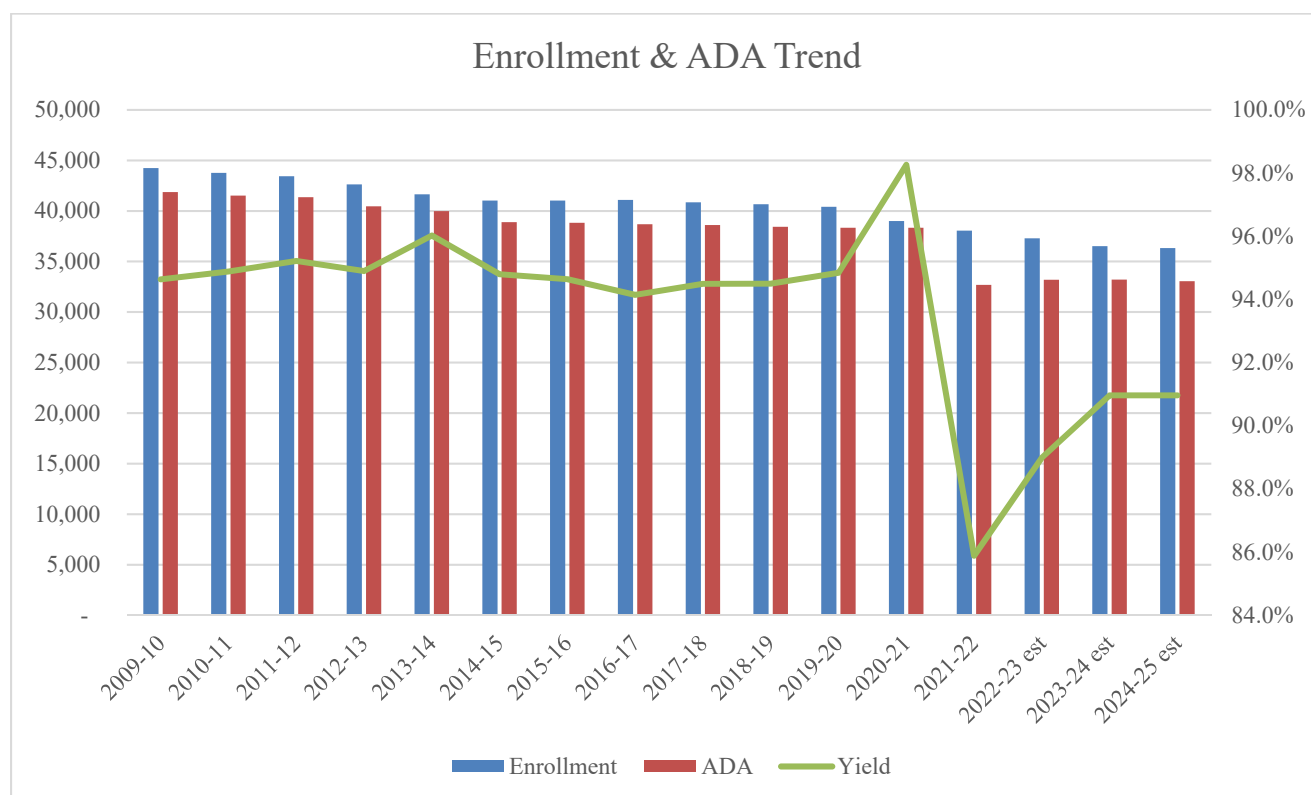
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### 2022-23 Sacramento City Unified School District Primary Budget Components

District enrollment is estimated at 37,416, or 37,289 excluding COE enrollment of 127. Average Daily Attendance (ADA) is estimated at 33,292.29, or 33,184.88 excluding COE ADA of 107.41. The decrease in estimated ADA compared to First Interim is due to a decrease in the ADA yield based on current trend and the 2022-23 P-1 report. Due to the utilization of the 3 prior year average ADA as described in the State Enacted budget, the projected funded ADA is 37,527, or 37,420 excluding county ADA for 2022-23.

The District’s estimated unduplicated pupil percentage (UPP) for supplemental and concentration funding has increased by 2.40% to 70.76% from the prior year 68.36%. The UPP for supplemental and concentration funding is based on a three year rolling average which is projected at 70.39%. The percentage will be revised based on actual data.



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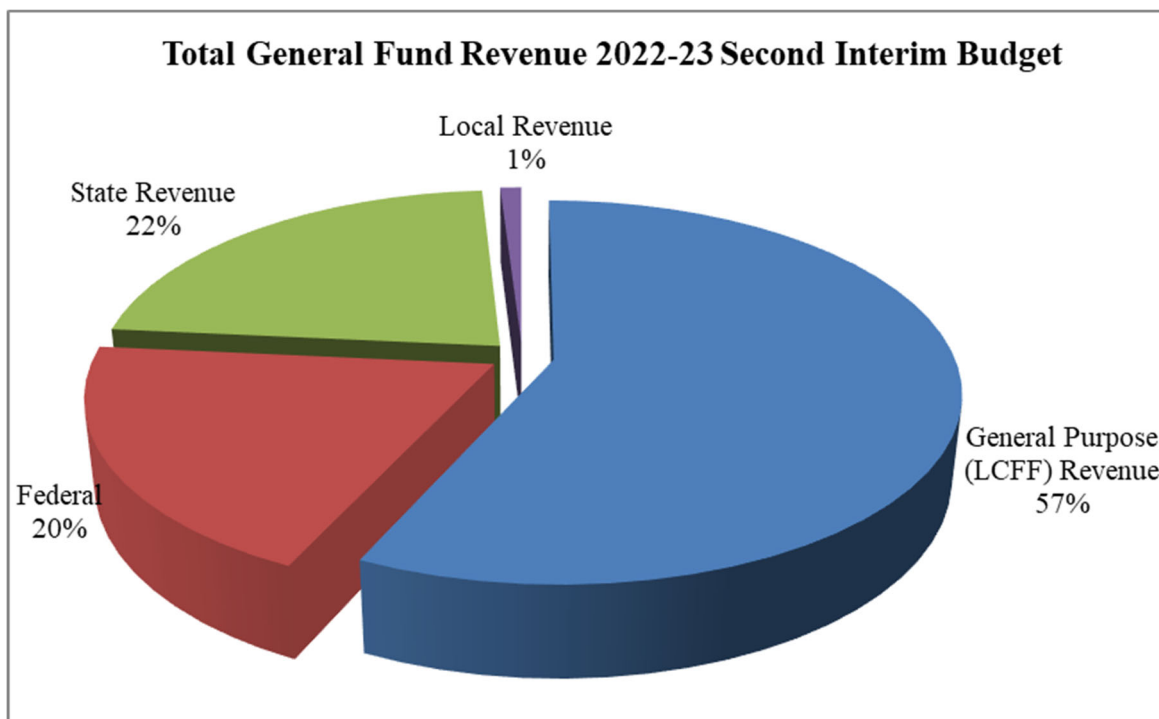
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### General Fund Revenue Components

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

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$481,819,485	\$484,070,664
Federal	\$0	\$166,700,664
State Revenue	\$10,945,417	\$191,468,924
Local Revenue	\$5,737,786	\$8,467,088
<b>TOTAL</b>	<b>\$498,502,688</b>	<b>\$850,707,339</b>



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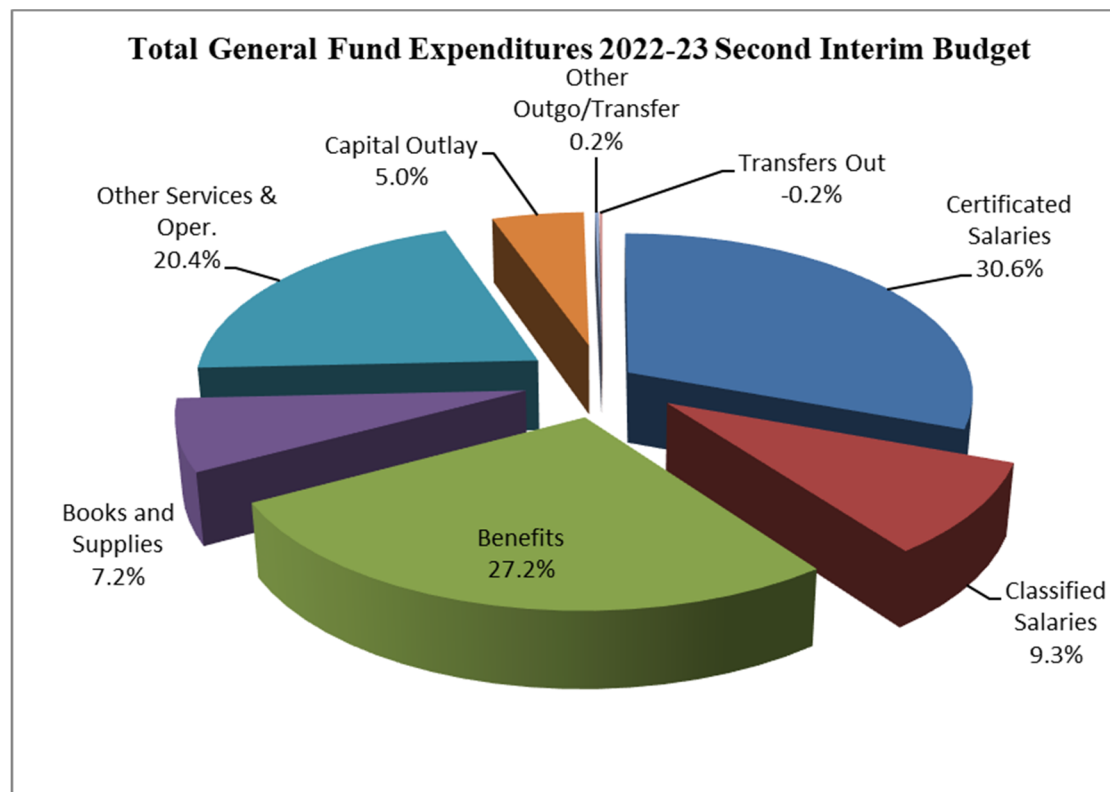


### General Fund Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 89% of the District's unrestricted budget, and approximately 67% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	171,624,430	65,501,953	\$237,126,383
Classified Salaries	40,050,907	31,863,947	\$71,914,854
Benefits	120,151,717	89,962,794	\$210,114,511
Books and Supplies	11,237,166	44,253,450	\$55,490,617
Other Services & Oper.	25,426,997	132,617,677	\$158,044,674
Capital Outlay	1,943,622	36,471,844	\$38,415,466
Other Outgo/Transfer	1,540,000	0	\$1,540,000
Transfers Out	(1,216,884)	0	-\$1,216,884
<b>TOTAL</b>	<b>370,757,955</b>	<b>400,671,665</b>	<b>\$771,429,620</b>

Graphical representation of total general fund expenditures by percentage:





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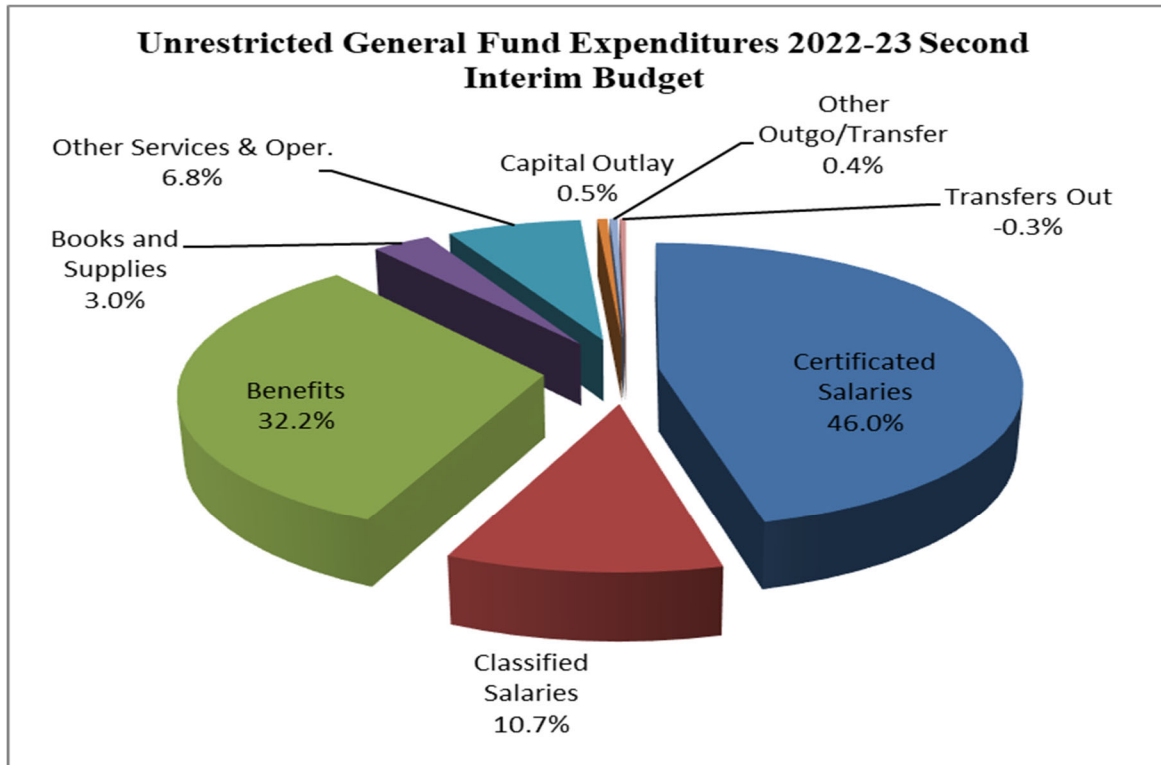
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Graphical representation of unrestricted general fund expenditures by percentage:



### General Fund Contributions to Restricted Programs

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

Program	2022-23 First Interim Budget	2022-23 Second Interim Budget
Special Education	\$79,841,460	\$79,841,460
Routine Restricted Maintenance Account	\$17,150,000	\$17,150,000
<b>Total</b>	<b>\$96,991,460</b>	<b>\$96,991,460</b>

### Transfers to Other Funds:

Other Funds	2022-23 First Interim Budget	2022-23 Second Interim Budget
Adult Ed	\$1,000,000	\$1,000,000
Charter Fund - New Joseph Bonnheim	\$116,902	\$125,542
<b>Totals</b>	<b>\$1,116,902</b>	<b>\$1,125,542</b>

# Board of Education Executive Summary

## Business Services

2022-23 Second Interim Financial Report

March 16th, 2023



### General Fund Summary:

The District's 2022-23 General Fund projects a total operating surplus of \$80.7 million resulting in an estimated ending fund balance of \$190.5 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$325K; restricted programs - \$86.3M; committed - \$32.4M; assigned - \$5.5M; unassigned - \$50.5M. economic uncertainty - \$15.4M; In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following table.

### 2022-23 Second Interim Fund Balance Component Summary

Description	2022-23 Second Interim Budget		
	Unrestricted	Restricted	Combined
<b>TOTAL - NONSPENDABLE</b>	<b>\$325,000</b>	<b>\$0</b>	<b>\$325,000</b>
<b>RESTRICTED</b>			
Restricted Categorical Balances		\$86,291,134	\$86,291,134
<b>TOTAL - RESTRICTED</b>	<b>\$0</b>	<b>\$86,291,134</b>	<b>\$86,291,134</b>
<b>COMMITTED</b>			
History/Social Science and World Language Textbook Adoption	\$13,000,000		\$13,000,000
3% Additional Reserve per board policy 3100	\$19,431,681		\$19,431,681
<b>TOTAL - COMMITTED</b>	<b>\$32,431,681</b>		<b>\$32,431,681</b>
<b>ASSIGNED</b>			
Unrestricted Site Programs	\$735,545		\$735,545
Supplemental / Concentration Funds	\$4,855,267		\$4,855,267
			\$0
<b>TOTAL - ASSIGNED</b>	<b>\$5,590,812</b>	<b>\$0</b>	<b>\$5,590,812</b>
<b>RESERVE FOR ECONOMIC UNCERTAINTIES</b>			
Economic Uncertainty (REU-2%)	\$15,400,712		\$15,400,712
<b>TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES</b>	<b>\$15,400,712</b>	<b>\$0</b>	<b>\$15,400,712</b>
<b>UNASSIGNED/UNAPPROPRIATED</b>	<b>\$50,485,188</b>		<b>\$50,485,188</b>
<b>TOTAL - FUND BALANCE</b>	<b>\$104,233,393</b>	<b>\$86,291,134</b>	<b>\$190,524,527</b>

The Government Financial Officers Association (GFOA) recommends a prudent reserve of 17%, representing two months' average payroll – for the District two months' average payroll is approximately \$86.5M. The District's reserves above the statutory reserves for economic uncertainty are projected at well below the GFOA recommendations.

# Board of Education Executive Summary

## Business Services

2022-23 Second Interim Financial Report

March 16th, 2023



### Multi-Year Revenue and Expenditure Projections

#### Unrestricted Multi-Year Revenue Projections:

##### Fiscal Year 2023-24

- LCFF COLA of 8.13%. Enrollment of 36,506 and funded ADA of 35,768
- Federal Revenues projected to remain constant.
- State revenues projected to remain constant.
- Local Revenue is projected to remain constant.
- Contributions to Special Ed were increased by approximately \$8.5M for increased Special Education expenditures per historical trends

##### Fiscal Year 2024-25

- LCFF COLA of 3.54%. Enrollment of 36,320 and funded ADA of 34,124
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$9.1M for increased Special Education expenditures per historical trends

#### Restricted Multi-Year Revenue Projections:

##### Fiscal Year 2023-24

- Federal Revenue was reduced by \$77M to remove carryover of \$4.9M Title I, \$2.5M CSI, \$14M ESSER II, \$35M ESSER III, \$9M ELOG, \$1.86M ASES, \$3.7M Special Ed resources, and \$3.6M Title II/III/IV.
- State Revenue was reduced by \$71.9M to remove carryover of \$1.9M CCSPP Grant, \$1.8M CTE programs, \$3.4M ELOG, and \$69.8M for the one-time Learning Recovery Block Grant and Arts Music Grant, offset by an addition of \$6.3M for Prop 28 Arts Music funding.
- Local Revenue is projected to decline \$255K with the removal of one-time funds
- Contributions to Special Ed were increased by approximately \$8.5M for increased Special Education expenditures per historical trends

##### Fiscal Year 2024-25

- Federal revenue reduced by \$43.2M to remove ESSER III Funds
- State and Local revenue remain constant
- Contributions to Special Ed were increased by approximately \$9.1M for increased Special Education expenditures per historical trends.

# Board of Education Executive Summary

## Business Services

2022-23 Second Interim Financial Report

March 16th, 2023



### *Expenditure Assumptions:*

#### **Unrestricted Multi-Year Expenditure Projections:**

Fiscal Year 2023-24

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline and removal of 3 PD days from 22-23, offset by adding back one-time vacancy savings of \$6.8M recognized in the 2022-23 First and Second interim reports. Additional increases include estimated salary costs for 14 new TK teachers for new TK programs and an instructional area superintendent for Early Learning.
- Classified step costs are expected to increase by .70% each year
- Other classified adjustments include adding an Application Specialist III position per the district initiatives, 14 TK instructional aides, and additional campus security positions. Additional changes include adding back one-time vacancy savings from the 2022-23 first and second interim reports, offset by the removal of one-time Teamsters/TCS settlement agreement costs
- STRS contribution to remain flat and PERS contribution projected increase of 1.63%
- Adjustments to benefits of \$12.5M include adding back one-time savings of \$6.7M recognized in the 2022-23 first and second interim reports, adding the increase in dental for all units, projected increase in health benefits of \$3.8M and adjustments related to the positions described above. Other changes include a \$300K decrease due to FTE reduction related to enrollment decline and \$635K reduction for the removal of 3 PD days from 2022-23.
- Books and Supplies are projected to decrease by \$3M due to the add back of the one-time FRP textbook reduction of \$5M, add back of second interim one-time savings of \$3.6M, offset by the removal of one-time carryover textbook purchase in 2022-23 and removal of \$2.1M in supplemental/concentration carryover funds.
- Services have been decreased by \$98K to account for the removal of one-time district initiatives budgeted in 2022-23 and add back of one-time savings recognized in the 2022-23 second interim report.
- Capital outlay projected decrease of \$1.7M to remove one-time bus purchase and second interim adjustments.
- Transfers out remains constant
- Indirect costs from restricted programs are expected to decrease due to program adjustments

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include aligning FTE to enrollment decline
- Classified step costs are expected to increase by .70% each year

## Board of Education Executive Summary

### Business Services

2022-23 Second Interim Financial Report

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- Additional classified salary adjustments include additional school safety positions of \$600K transitioned from ESSER funds
- STRS to remain constant and PERS to increase from 27% to 28.1%
- Adjustments to benefits of \$5.5M reflect the effects of salary changes noted above, insurance and the additional increase for health benefits
- Books and Supplies have been adjusted by \$357K to account for increased supplemental and concentration funding
- Services have been adjusted by \$357K to account for increased supplemental and concentration funding
- Transfers out remains constant
- Indirect costs from restricted programs are expected to decrease due to program adjustments

### Restricted Multi-Year Expenditure Projections:

Fiscal Year 2023-24

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include removing one-time expenditures related to carryover funds, offset with additional positions for special education services and increase for staffing related to new Prop 28 Arts Music funding
- Classified step costs are expected to increase by .70% each year
- Other classified salary adjustments include removing expenditures for one-time expenses including carryover funds, offset with additional positions for special education services
- Increase to benefits of \$742K to reflect the effects of salary changes noted above, program adjustments, expected increase in pension rates, and the removal of one-time expenditures offset by the increase for health benefits
- Books and Supplies have been decreased by \$23.5M to account for one-time expenditures related to carryover funds, including \$4.4M Title I, \$1.2M CSI, \$7.4M ESSER III, \$4.5M ELOG, and \$1.3M Title II/III/IV, offset by an increase of \$1.26M related to Prop 28 Arts Music funding
- Services have been reduced by \$43.8M to account for one-time expenditures related to carryover funds including ESSER III of \$18.9M, \$4.5M ELOG, \$992K CSI, \$1.5M ASES, \$3.5M Special Education resources, \$6.3M one-time ELOP, \$3.1M special education learning recovery funds, \$2M Title II/III/IV and \$1.9M Learning Recovery Emergency Block Grant.
- Indirect costs are expected to decrease due to program adjustments

Fiscal Year 2024-25

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include the removal ESSER III grant expenditures

# Board of Education Executive Summary

## Business Services

2022-23 Second Interim Financial Report

March 16th, 2023



of \$14M offset by additional positions for special education services of \$2.8M and district initiative positions budgeted under the LREBG and Arts Music Block grants transitioned from ESSER III funds.

- Classified step costs are expected to increase by .70% each year and adjustments have been made for the removal of ESSER III grant expenditures of \$7M and additional special education services and district initiative positions budgeted under the LREBG and Arts Music Block grants transitioned from ESSER III funds.
- Reduction to benefits of \$2.9M reflect the effects of salary changes noted above, program adjustments, and removal of ESSER III Funds of \$12.7M, offset by additional Special education benefit costs of \$2.5M and district initiative positions budgeted under the LREBG and Arts Music Block grants transitioned from ESSER III funds.
- Books and Supplies have been adjusted down by \$921K to account for removal of ESSER III of \$1.1M offset by \$187K in additional special education services
- Services have been increased by \$698K due to additional special education services of \$2.87M offset by the removal of \$2.17M ESSER III funds.
- Indirect costs are expected to decrease due to program adjustments above.

### Multi-Year Projections

#### Estimated Ending Fund Balances

The District estimates that the General Fund projected unrestricted surplus for 2022-23 is \$39.2 million resulting in an unrestricted ending General Fund balance of \$104.2 million. The projected unrestricted surplus for 2023-24 is \$24.5 million resulting in an unrestricted ending General Fund balance of \$128.8 million. The projected unrestricted surplus for 2024-25 is \$1 million resulting in an unrestricted General Fund balance of \$129.8 million.

Table of Unrestricted General Fund Ending Balance as of 2022-23 Second Interim

Description	2022-23 Second Interim	Projected 2023-24	Projected 2024-25
Total Revenues	498,502,688	514,649,476	511,391,558
Total Expenditures	363,529,251	385,788,765	397,004,411
Other Sources/Uses	(95,774,576)	(104,295,928)	(113,371,166)
<b>Net Increase/(Decrease)</b>	<b>39,198,861</b>	<b>24,564,783</b>	<b>1,015,981</b>
Add: Beginning Fund Balance	65,034,532	104,233,393	128,798,176
<b>Ending Fund Balance</b>	<b>104,233,393</b>	<b>128,798,176</b>	<b>129,814,158</b>
<i>Components of Ending Fund Balance</i>	<i>53,748,205</i>	<i>52,305,403</i>	<i>52,531,750</i>
<b>Unassigned/Unappropriated</b>	<b>50,485,188</b>	<b>76,492,773</b>	<b>77,282,408</b>

# Board of Education Executive Summary

## Business Services

2022-23 Second Interim Financial Report

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Table of Combined Unrestricted and Restricted Ending Fund Balance

<b>Description</b>	<b>2022-23 Second Interim Budget</b>	<b>Projected 2023-24</b>	<b>Projected 2024-25</b>
Total Revenues	850,707,339	717,521,250	671,010,353
Total Expenditures	771,252,493	699,112,420	710,429,741
<b>Net Increase/(Decrease)</b>	<b>80,671,730</b>	<b>19,625,715</b>	<b>(38,202,504)</b>
Add: Beginning Fund Balance	109,852,797	190,524,527	210,150,242
<b>Ending Fund Balance</b>	<b>190,524,527</b>	<b>210,150,242</b>	<b>171,947,737</b>
<i>Components of Ending Fund Balance</i>	<i>140,039,339</i>	<i>133,657,469</i>	<i>94,665,330</i>
<i>Unassigned/Unappropriated</i>	<i>50,485,188</i>	<i>76,492,773</i>	<i>77,282,408</i>

# Board of Education Executive Summary

## Business Services

2022-23 Second Interim Financial Report

March 16th, 2023



### 2022-23 Second Interim Multi-Year Projections

Description	Second Interim Budget 2022-23			Projection 2023-24			Projection 2024-25		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	481,819,485	2,251,179	484,070,664	497,966,273	2,251,179	500,217,452	494,708,355	2,251,179	496,959,534
Federal Revenue	-	166,700,664	166,700,664	-	89,533,951	89,533,951	-	46,280,971	46,280,971
State Revenue	10,945,417	180,523,507	191,468,924	10,945,417	108,612,616	119,558,033	10,945,417	108,612,616	119,558,033
Local Revenue	5,737,786	2,729,302	8,467,088	5,737,786	2,474,029	8,211,815	5,737,786	2,474,029	8,211,815
<b>Total Revenue</b>	<b>498,502,688</b>	<b>352,204,651</b>	<b>850,707,339</b>	<b>514,649,476</b>	<b>202,871,775</b>	<b>717,521,250</b>	<b>511,391,558</b>	<b>159,618,795</b>	<b>671,010,353</b>
<b>Expenditures</b>									
Certificated Salaries	171,624,430	65,501,953	237,126,383	178,005,578	70,296,818	248,302,396	179,997,232	79,996,649	259,993,881
Classified Salaries	40,050,907	31,863,947	71,914,854	41,752,900	31,240,738	72,993,639	43,049,535	32,609,801	75,659,335
Benefits	120,151,717	89,962,794	210,114,511	132,598,803	90,704,970	223,303,773	138,114,405	87,756,217	225,870,621
Books and Supplies	11,237,166	44,253,450	55,490,617	14,285,184	20,757,891	35,043,075	14,642,352	19,836,393	34,478,745
Other Services & Oper. Expenses	25,426,997	132,617,677	158,044,674	25,329,424	88,789,984	114,119,408	25,986,592	89,488,147	115,474,739
Capital Outlay	1,943,622	36,471,844	38,415,466	261,354	6,553,257	6,814,611	261,354	1,969,923	2,231,278
Other Outgo 7xxx	1,540,000	-	1,540,000	1,540,000	-	1,540,000	1,540,000	-	1,540,000
Transfer of Indirect 73xx	(8,445,588)	7,051,577	(1,394,011)	(7,984,479)	6,590,468	(1,394,011)	(6,587,059)	5,193,048	(1,394,011)
Budget Reductions	-	-	-	-	(1,610,471)	(1,610,471)	-	(3,424,847)	(3,424,847)
<b>Total Expenditures</b>	<b>363,529,251</b>	<b>407,723,242</b>	<b>771,252,493</b>	<b>385,788,765</b>	<b>313,323,655</b>	<b>699,112,420</b>	<b>397,004,411</b>	<b>313,425,330</b>	<b>710,429,741</b>
<b>Deficit/Surplus</b>	<b>134,973,437</b>	<b>(55,518,590)</b>	<b>79,454,846</b>	<b>128,860,711</b>	<b>(110,451,880)</b>	<b>18,408,831</b>	<b>114,387,147</b>	<b>(153,806,535)</b>	<b>(39,419,388)</b>
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	1,216,884	-	1,216,884	1,216,884	-	1,216,884	1,216,884	-	1,216,884
Contributions to Restricted	(96,991,460)	96,991,460	-	(105,512,812)	105,512,812	-	(114,588,050)	114,588,050	-
<b>Net increase (decrease) in Fund Balance</b>	<b>39,198,861</b>	<b>41,472,870</b>	<b>80,671,730</b>	<b>24,564,783</b>	<b>(4,939,069)</b>	<b>19,625,715</b>	<b>1,015,981</b>	<b>(39,218,485)</b>	<b>(38,202,504)</b>
Beginning Balance	65,034,532	44,818,264	109,852,797	104,233,393	86,291,134	190,524,527	128,798,176	81,352,065	210,150,242
<b>Ending Balance</b>	<b>104,233,393</b>	<b>86,291,134</b>	<b>190,524,527</b>	<b>128,798,176</b>	<b>81,352,065</b>	<b>210,150,242</b>	<b>129,814,158</b>	<b>42,133,580</b>	<b>171,947,737</b>
Revolving/Stores/Prepays	325,000	-	325,000	325,000	-	325,000	325,000	-	325,000
Reserve for Econ Uncertainty	15,400,712	-	15,400,712	13,957,911	-	13,957,911	14,184,257	-	14,184,257
Restricted Programs	-	86,291,134	86,291,134	-	81,352,065	81,352,065	-	42,133,580	42,133,580
Committed	32,431,681	-	32,431,681	32,431,681	-	32,431,681	32,431,681	-	32,431,681
Other Assignments	5,590,812	-	5,590,812	5,590,812	-	5,590,812	5,590,812	-	5,590,812
<b>Unappropriated Fund Balance</b>	<b>50,485,188</b>	<b>-</b>	<b>50,485,188</b>	<b>76,492,773</b>	<b>-</b>	<b>76,492,773</b>	<b>77,282,408</b>	<b>-</b>	<b>77,282,408</b>
<i>Unappropriated Percent</i>			<b>6.55%</b>			<b>10.94%</b>			<b>10.88%</b>



# Board of Education Executive Summary

## Business Services

2022-23 Second Interim Financial Report

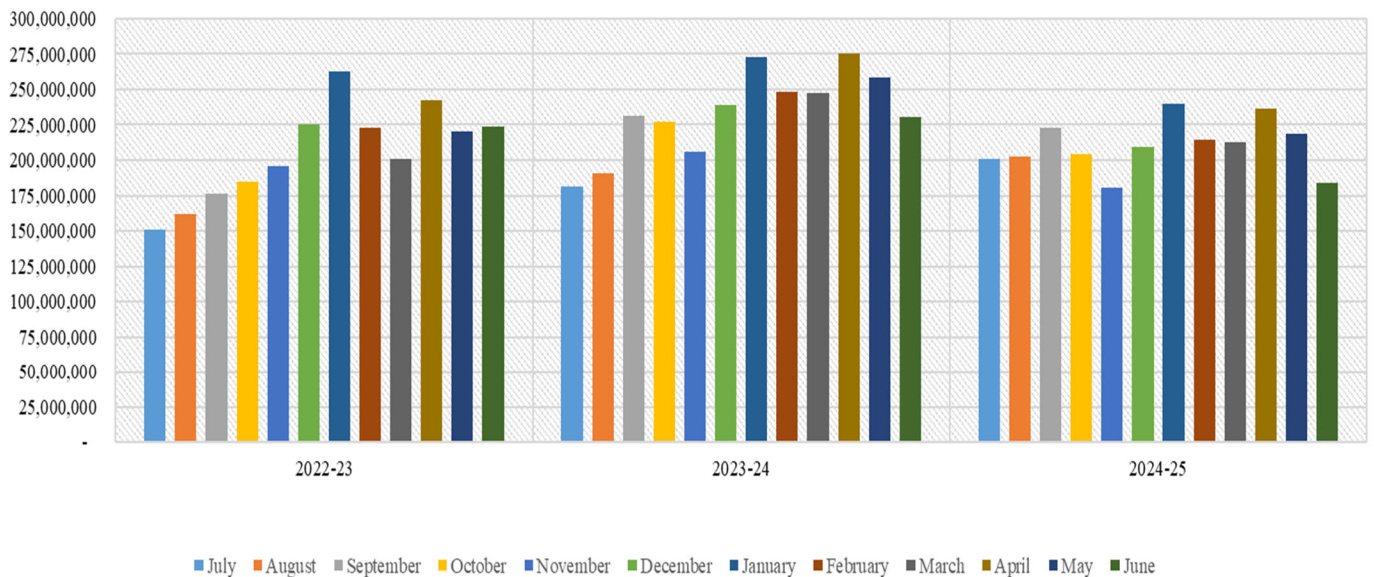
March 16th, 2023



### Cash Flow

The 2022-23 Second Interim report and multi-year projections show that the District projects having a positive cash balance through June 2025. Cash will continue to be closely monitored in order to ensure the District has sufficient cash reserves to satisfy its obligations.

**2022-23 Second Interim Multi Year Cash Flow**



### Summary of All Funds

Fund	2022-23 Beginning Fund Balance	Budgeted Net Change	2022-23 Second Interim Budget Ending Fund Balance
01 General (Unrestricted and Restricted)	\$109,852,797	\$80,671,730	\$190,524,527
08 Student Activity Fund	\$1,447,941	\$0	\$1,447,941
09 Charter Schools	\$9,347,446	\$944,295	\$10,291,741
11 Adult	\$1,384,337	\$975,970	\$2,360,307
12 Child Development	\$880,663	(\$577,566)	\$303,097
13 Cafeteria	\$14,581,388	(\$2,581,124)	\$12,000,264
21 Building Fund	\$104,526,405	(\$63,147,630)	\$41,378,775
25 Capital Facilities	\$23,726,622	(\$900,443)	\$22,826,179
35 County School Facilities Fund	\$4,891	(\$4,891)	\$0
49 Capital Projects for Blended Components	\$1,113,186	(\$485,743)	\$627,443
51 Bond Interest and Redemption	\$21,226,253	(\$3,799,000)	\$17,427,253
61 Cafeteria Enterprise Fund	\$5,752	(\$1,947)	\$3,805
67 Self-Insurance Fund	\$12,847,528	\$331,842	\$13,179,370

# Board of Education Executive Summary

## Business Services

2022-23 Second Interim Financial Report

March 16th, 2023



### Conclusion

The District is projected to satisfy the 2% required reserve for economic uncertainties and maintain a positive cash flow in 2022-23, 2023-24 and 2024-25. The District projects an unrestricted surplus of \$39.2M for 2022-23, \$24.5M for 2023-24 and \$1M in 2024-25. The projected budget and multiyear projections support that the District is projected to be able to meet its financial obligations for the current and subsequent two years; therefore, the District self certifies with a positive certification.

### **Risks:**

Uncertainty regarding on-going State funding for K12 Districts, the potential future impact of a recessionary economy, enrollment, declining average daily attendance and additional unfunded COVID-19 related expenses.

### **Opportunities:**

Improved State Budget and funding for K12 Districts, stable/increased enrollment, maintaining fiscal stability and the potential to make up the instructional days lost during the 2021-22 school year through the State waiver process.

### Continuation of County Oversight

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

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

The District's budget has been disapproved for three prior years (2018-2019, 2019-2020 and 2020-2021) but the Sacramento County Office of Education conditionally approved the District's adopted budgets for 2021-22 and 2022-2023.

The Sacramento County superintendent continues to maintain the current fiscal advisor to support the district.

Sacramento City Unified School District  
 Business Services Division  
 FCMAT Update **3/16/23**

No.	FCMAT Finding	Status	District Response	Progress
1.	Are clear processes and policies in place to ensure that the district’s Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 2)	In Progress	<p>Board policies (BPs) and administrative regulations (ARs) adopted by the district related to the LCAP included the following: AR 1220 – Citizen Advisory Committee, BP/AR 1312.3 – Uniform Complaint Procedure, BP 6173.1 – Foster Youth.</p> <p>The California School Boards Association’s online board policy service, known as GAMUT, has one main LCAP/Budget alignment policy, BP/AR 0460, which many districts have adopted. Although the district has a subscription to GAMUT, it has not adopted this policy.</p>	<p><b><u>3/16/23 Update: Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability.</u></b></p> <p><u>12/15/22 Update:</u> Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability.</p> <p><u>3/17/22 Update:</u> Staff continue to work collaboratively to ensure that processes and planning align efforts across Business Services and Continuous Improvement and Accountability. Recent efforts include the completion of the LCAP Mid-year report and the one-time supplement to the Annual Update. These processes required collaborative development of estimated actual expenditures for LCAP actions and reporting on the ESSER III Expenditure plan actions. The latter have involved a wider collaborative with program staff to understand the implementation status of various personnel-related actions and maintaining ongoing progress monitoring to</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>ensure that unspent funds can be reallocated to already identified actions and open consideration for new actions. Additional collaboration has occurred to ensure that the standard LCAP development is on pace, with advance planning for the 2022-23 projected expenditures occurring as an outgrowth of the mid-year report efforts.</p> <p><u>12/16/21 Update:</u> Staff continue to work collaboratively to ensure that processes and policies are in place to align key planning efforts to the budget. A recent example is the ESSER III expenditure plan development. Business Services and Continuous Improvement and Accountability (CIA) staff collaboratively developed a Request for Funding process that was used by departments. This required departmental staff to describe their proposal in detail including, but not limited to, their intended use of funding, scope across the three-year timeline, and per year and total funding amounts requested. Business services and CIA staff further collaborated to facilitate executive leadership’s prioritization process, review proposed expenditures in relation to other CARES funding uses, and ensure that proposed amounts were accurate to staffing amounts requested. The ESSER III plan is closely aligned to the LCAP and other recent</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>district plans, making this collaboration a key step in the 2021-22 development of the 2022-23 LCAP.</p> <p><u>9/16/21 Update:</u> Throughout 2019-20 and 2020-21 staff in Business Services and State and Federal Programs have developed processes to increase alignment between budget and LCAP. These include program coding for funds allocated to school sites to more accurately account for planned expenditures in the LCAP, realignment of resource coding for LCFF S&amp;C funds, and development of shared tools to prepare projected and estimated actual expenditures. These efforts have been supported by regular meetings between Business Services and LCAP staff with the explicit goal of increasing LCAP-budget alignment. Business Services staff have also collaborated on multiple LCAP presentations to the Board of Education.</p> <p><u>11/30/20 Update:</u> Board Policy Staff have developed an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19.</p> <p>Board Policy Staff are in the process of developing an initial draft of BP 0460: Local Control and Accountability Plan. BP 0460 was initially provided to the Board Policy Committee on 5/24/19 and will be scheduled</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>for a detailed review by the Board Policy Committee and full Board action at a later date. On 11/19/19 the topic of Budget/LCAP/SPSA policy efforts was included on the Policy Committee agenda but no recommendation was made. The policy will be scheduled for a subsequent review by the Board Policy Committee and full Board action at a later date.</p>
2.	<p>Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 1)</p>	Complete	<p>Since 2006, the county office of education has identified the need for the district to develop a viable plan to fund its long-term other post-employment benefits (OPEB) liability, which has not been measurably addressed.</p>	<p><u>12/15/22 Update:</u> The district has made progress towards funding at the Actuarially Determined Contribution (ADC) level and for the 2021-22 fiscal year funded at 100%. Funding at the ADC to the OPEB trust has resulted in the District’s net OPEB liability decreasing from \$567M as of June 30, 2020 down to \$308M as of June 30, 2022. The District plans to continue funding at the actuarially determined contribution level.</p> <p><u>3/17/22 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/16/21 Update:</u> On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District’s total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>contributed to a decrease in total OPEB liability from \$654M as of June 30, 2020 to \$415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year.</p> <p><u>9/16/21 Update:</u> The District is expecting to receive an updated actuarial report in the next few weeks which will provide the status of the OPEB liability.</p> <p><u>5/1/21 Update:</u> The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/1/21 Update:</u> The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/10/20 Update:</u> On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it. 11/30/20 Update: On September 2, 2020 the District received its updated Other Post Employment (OPEB) liability amount in the recent GASB 75 actuarial report for the fiscal year ended June 30, 2020. The key points are:</p> <ul style="list-style-type: none"> <li>• The District's Net OPEB liability increased by \$41.7M year over year from \$526M FYE 2019 to \$568M FYE 2020.</li> </ul>



No.	FCMAT Finding	Status	District Response	Progress
				<ul style="list-style-type: none"> <li>• The increase is due to annual costs and a decrease in the discount rate assumption from 4.25% to 3.90%</li> <li>• The Actuarially Determined Contribution (ADC) is \$30.8M. The district contributed \$26.7M in 19-20, leaving a contribution deficit of \$4.1M.</li> <li>• If the District were to increase its contribution to the ADC amount it would help in two ways: <ul style="list-style-type: none"> <li>• Fund the Net OPEB liability</li> <li>• Per GASB 75, allow the actuary to gradually increase the discount rate used (3.90%) to the asset return rate used (7.0%) in between 1-5 years' time. In dollars, if all else is equal, the Total OPEB liability would be closer to \$430M instead of the \$654M projected currently.</li> </ul> </li> </ul> <p>The District has made some progress but due to changes in assumptions, the Net OPEB liability has increased. To maximize progress, the district would need to contribute the full ADC amount each year.</p>
3.	Has the district addressed any deficiencies the county office of education has identified in its oversight letters? (part 2)	In Progress	In letters dated December 7, 2017, January 16, 2018, and April 16, 2018, the county office discussed and outlined its concerns with the district's ongoing structural deficit, and the need for the district to submit a board-approved budget reduction plan to reverse the deficit spending trend.	<p><b><u>3/16/23 Update: As of the 2022-23 Second Interim Report the district is projecting an unrestricted surplus of \$39.2M in 2022-23, 24.6M in 2023-24 and \$1M in 2024-25.</u></b></p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim Report the district is projecting an unrestricted surplus of \$30.5M in 2022-23,</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>On August 22, 2018, the county office disapproved the district’s 2018-19 adopted budget, and the district was instructed to revise its 2018-19 budget and submit a balanced budget plan that supports ongoing expenditures from ongoing revenue sources, and that has a timeline showing when and how adjustments would be implemented no later than October 8, 2018. On October 11, 2018, the county office notified the district that its revised adopted budget was also disapproved based on their review. That budget showed that the district’s unrestricted general fund balance would decrease by approximately \$34 million in 2018-19, approximately \$43 million in 2019-20 and \$66.5 million in 2020-21. The district was instructed to develop a viable board-approved budget and multiyear expenditure plan that would reverse the deficit spending trend, and to submit this plan with its 2018-19 first interim report, which is due December 14, 2018.</p>	<p>\$23.3M unrestricted surplus in 2023-24 and unrestricted surplus \$7.6 M in 2024-25.  <u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of \$19.86M in the current year, an unrestricted surplus of \$10.45M in 2022-23 and projected unrestricted deficit of (\$6.17M) in 2023-24.  <u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted deficit of (\$16.5M) in 2022-23 and (\$23.2M) in 2023-24.  <u>5/1/21 Update:</u> As of the 2020-2021 2nd Interim financial report, the District is projecting an unrestricted deficit spend of (\$11.2M) in 2021-22 and (\$26.4M) in 2022-23.  <u>3/1/21 Update:</u> On the February 4, 2021 Board meeting, the Board approved a reduction of approximately \$4.5M.  <u>11/30/20 Update:</u> Over the past two years, the District has identified and implemented more than \$50 million in on-going non-negotiable budget reductions. However, these reductions have not been sufficient to address the structural deficit. As of the 2020-2021 1st Interim financial report, the District is projecting a \$56 million budget deficit and must implement an on-going solution to achieve fiscal solvency and avoid a State Loan. At the December 10, 2020 Board Meeting the Board will consider a Fiscal</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Recovery Plan to address some of the deficit but this plan alone will not be sufficient to resolve the projected \$56M deficit.</p> <p><u>5/12/20 Update:</u> At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. At the May 7, 2020 Board Meeting, a State Budget update and impact on the District's finances using 3 LCFF COLA scenarios was presented to assess the impact on the District's revenue and cash flow for the 2020-21 and 2021-22 fiscal years. Under any of the 3 scenarios, the District's fiscal condition is worse and the cash challenges are projected to accelerate by a few months.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. A negotiated solution will be required to address the District's \$27M shortfall. The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p> <p><u>6/13/19 Update:</u> District has made approximately \$45 million in adjustments through the 2019/20 Proposed Budget. Additional adjustments of \$26 million are needed through negotiations. As of the 2019-20 Revised Adopted Budget the District has</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments. These adjustments were made during the period of December 2018 through September 2019 and are not in addition to the previous adjustments listed above. Additional adjustments of \$27M are still needed to eliminate the deficit and achieve fiscal solvency. This information can be found in the Revised Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.</p> <p>Update: Working towards a balanced budget. Student Centered Fiscal Recovery Plan presented to Board and adopted at the <u>3/27/19 Update</u>: Reductions in central staff and non-negotiable items have resulted in over \$20m in savings and as a result at 2nd interim: \$2.2m (19/20) and \$50m (20/21).</p>
4.	Are all balance sheet accounts in the general ledger reconciled, at a minimum, at each interim report?	In Progress	Although balance sheet accounts are reconciled multiple times each fiscal year, a reconciliation is not done at each interim.	<p><b><u>3/16/23 Update: Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to reconcile balance sheet items on a regular basis.</u></b></p> <p><u>12/15/22 Update:</u> Staff have begun preliminary reconciliation of balance sheet items and a plan is in development to reconcile balance sheet items on a regular basis.</p> <p><u>3/17/22 Update:</u> Staff have begun preliminary reconciliation of balance sheet items and a</p>

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

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

No.	FCMAT Finding	Status	District Response	Progress
				Both reports showed an improved cash position due to the budget adjustments. The District projects a positive cash balance through October 2020.
6.	Are all charters authorized by the district going concerns? (part 1)	In Progress	The district has transferred funds to some of its authorized charter schools when those schools were in financial need. In 2017-18, the district transferred a total of \$239,697.59 to charter schools, and it is projecting a transfer of \$300,000 in 2018-19.	<p><b><u>3/16/23 Update: The 2022-23 Second Interim report projects a \$125K contribution to the Charter fund for New Joseph Bonnheim. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</u></b></p> <p><u>12/15/22 Update:</u> For fiscal year 2021-22, the district transferred \$1,081,471 to the charter fund. \$918K of this transfer was to offset the estimated loss of LCFF revenue as a result of the loss of instructional days during the 21-22 school year. The remaining \$163K was a contribution to New Joseph Bonnheim. The 2022-23 First Interim budget projects a \$116K contribution to the charter fund. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>3/17/22 Update:</u> The 2021-22 Second Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff continues to monitor the financial</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>12/16/21 Update:</u> The 2021-22 First Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>9/16/21 Update:</u> With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p><u>3/1/21 Update:</u> No projected changes at this time.</p> <p><u>11/30/20 Update:</u> The Revised Adopted Budget for 2020-2021 projects that two dependent charters will require a contribution: 1. New Tech \$521K and 2. George Washington</p>



No.	FCMAT Finding	Status	District Response	Progress
				<p>Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Report was presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p><u>7/23/19 Update:</u> During budget development, the fiscal consultant analyzed the five dependent charter schools who are governed by the SCUSD Board of trustees noting overspending in several of the schools. Contributions from the District's general fund are budgeted in both the budget year and continuing in the MYP. During the fiscal year, continued analysis and budget-balancing by staff will be needed to remove the general fund contribution to the charter school fund.</p>

No.	FCMAT Finding	Status	District Response	Progress
				Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.
7.	Are all charters authorized by the district going concerns? (part 2)	In Progress	<p>Of most concern is the district’s ongoing support of the Sacramento New Technology Charter School for several years. Because this is an ongoing fiscal burden on the district, it needs to be discussed and remedied.</p> <p>The district has also given financial assistance in the past to George Washington Carver Charter School, though not every year. The district also needs to further study Sacramento Charter High School operated by St. Hope Public Schools to determine whether it is a going concern.</p> <p>The district’s charter schools are dependent from the standpoint of governance because they are part of the district and are under the authority of the district’s governing board. However, charter schools are not intended to have budget deficits that make them dependent on a district financially. Under California Code of Regulations (CCR), Section 11967.5.1(c)(3)(A), a charter school must have a realistic financial and operational plan. Part of that includes having a balanced budget and</p>	<p><b><u>3/16/23 Update: The 2022-23 Second Interim report projects a \$125K contribution to the Charter fund for New Joseph Bonnheim. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</u></b></p> <p><u>12/15/22 Update:</u> For fiscal year 2021-22, the district transferred \$1,081,471 to the charter fund. \$918K of this transfer was to offset the estimated loss of LCFF revenue as a result of the loss of instructional days during the 21-22 school year. The remaining \$163K was a contribution to New Joseph Bonnheim. The 2022-23 First Interim budget projects a \$116K contribution to the charter fund. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>3/17/22 Update:</u> The 2021-22 Second Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>financial plan. The district should take steps to ensure that approved charter schools do not require assistance from the district to stay solvent.</p>	<p>makes the required reserve for economic uncertainty.</p> <p><u>12/16/21 Update:</u> The 2021-22 First Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>9/16/21 Update:</u> With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> <p><u>9/16/21 Update:</u> With the 2020-21 Year End closing process, only \$245,201 contribution was made to the New Tech Charter School and no contribution was made to the George Washington Carver School.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p><u>3/1/21 Update:</u> Pending 2020-21 2nd Interim Adjustments.</p> <p><u>11/30/20 Update:</u> The Revised Adopted Budget for 2020-2021 projects that two</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>dependent charters will require a contribution:  1. New Tech \$521K and 2. George Washington Carver \$315K. The District is assisting both schools to identify solutions to resolve the budget issues.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported a decrease of \$218,466 in general fund transfers to the 3 charter schools.</p> <p><u>3/10/2020 Update:</u> The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment decline.</p> <p><u>7/23/19 Update:</u> Over the next several months, SCOE's fiscal advisor is performing a comprehensive review of the processes and documentation of the District's authorized charter schools, focusing on the ten independent charter schools operating in the District as direct funded charter schools with their own boards and separate financial system and audit reports. As of the 2019-20 Revised Adopted Budget, four dependent</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>charters schools were projected to need financial assistance from the District in future years. The District has since met with each school to address the fiscal issues and three of the four have revised their budgets or are working on a plan that will remedy their deficit. New Technology Charter (New Tech) remains a concern. Over the years, New Tech has experienced an ongoing enrollment decline which has reduced the revenue and although expenditures have been reduced, the deficit is projected to persist. The Cabinet will continue to work with New Tech. The remaining work to be finalized is the comprehensive review of the processes and documentation of the ten independent charter schools. This work is being completed by the SCOE Fiscal Advisor.</p> <p>Update: SCOE Fiscal Expert currently conducting analysis on all charter schools. Due 6/30/2019.</p>
8.	Did the district conduct a pre settlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, and did it	In Progress	The district entered into a multiyear agreement with the Sacramento City Teachers Association (SCTA) on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (2.5% and an additional 3.5% to restructure	<p><b><u>3/16/23 Update: As of the 2022-23 Second Interim Report the district is projecting an unrestricted surplus of \$39.2M in 2022-23, 24.6M in 2023-24 and \$1M in 2024-25.</u></b></p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim Report the district is projecting an unrestricted surplus of \$30.5M in 2022-23, \$23.3M unrestricted surplus in 2023-24 and</p>

No.	FCMAT Finding	Status	District Response	Progress
	<p>identify ongoing revenue sources or expenditure reductions to support the agreement?</p>		<p>the salary schedule) effective July 1, 2018. Based on multiyear financial projections prepared at the time of the collective bargaining disclosure, it appeared that the district would be able to meet its required reserve for economic uncertainties in fiscal years 2017-18 and 2018-19 but would need to make budget reductions of approximately \$15.6 million to meet the minimum reserve requirement for fiscal year 2019-20. At that time, the district estimated that its unrestricted ending fund balance would decrease from \$73 million on July 1, 2017 to negative \$4 million on June 30, 2018 if no budget reductions were made. A budget reduction plan was not submitted with the collective bargaining disclosure.</p> <p>All of this information, including the fact that the increase was not affordable as agreed to without identified budget reductions, was communicated by the county office to the district in a letter dated December 7, 2017 and stated publicly at a district board meeting.</p>	<p>unrestricted surplus \$7.6 M in 2024-25.</p> <p><u>11/30/2020 Update:</u> The District is now in the process of determining appropriate budget reductions to address its ongoing deficit. See the FRP presented on November 19, 2020, and scheduled for Board Action on December 10, 2020.</p> <p>The FRP includes proposals made to SCTA to bring healthcare premium contributions in line with industry standards that would save an estimated approximate \$17 Million annually.</p> <p><u>5/8/2020 Update:</u> The 2019-20 Second Interim Report presented at the April 2, 2020 Board Meeting reported that salary and benefit negotiations have not been settled for all bargaining units.</p> <p><u>3/10/2020 Update:</u> The California State Auditor conducted an audit of Sacramento City USD which was presented at the February 6, 2020 Board Meeting. Proposals and illustrations were presented on cost savings that could be achieved to resolve the fiscal distress. All proposals shared require negotiations with the District's 5 bargaining units: SCTA, SEIU, UPE, TCS and Teamsters Local 150.</p> <p><u>7/22/19 Update:</u> The District and SCTA have been meeting on the new salary schedules. Draft salary schedules have been shared with</p>

No.	FCMAT Finding	Status	District Response	Progress
				SCTA.
9.	Has the district settled the total cost of the bargaining agreements at or under the funded cost of living adjustment (COLA), and under gap funding if applicable?	Complete	The district entered into a multiyear agreement with the SCTA on December 7, 2017. The agreement granted salary increases of 2.5% effective July 1, 2016, an additional 2.5% effective July 1, 2017, and an additional 6.0% (i.e. 2.5% and additional 3.5% to restructure the salary schedule) effective July 1, 2018. The district and the SCTA disagree on the implementation date of the additional 3.5%, and the matter is being pursued in superior court. If the additional 3.5% is implemented on the date SCTA interprets as correct, it would result in a fiscal impact in 2018-19 of close to 7% for salary rescheduling rather than the 3.5% the district agreed to.	<p><u>3/1/21 Update:</u> SCTA Retros paid. No outstanding COLAs.</p> <p><u>3/10/20 Update:</u> The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019.</p> <p><u>7/22/19 Update:</u> No new agreements at this time. District currently reviewing impact of contribution decision for 2019-20 and future years. The 2018-19 retro is planned for September 2019.</p>
10.	Does the district have a plan to reduce and/or eliminate any increasing contributions from the general fund to other resources?	In Progress	Most of the district's general fund contributions are to special education programs and to the routine repair and maintenance account. Total contributions increased from \$62,581,129 in 2015-16 to \$67,759,639 in 2016-17 and to \$77,505,592 in 2017-18. The district's 2018-19 through 2020-21 budgets include continuing contributions for a total of \$89,134,727 in 2018-19, \$96,425,490 in 2019-20, and \$104,000,050 in 2020-21.	<p><b><u>3/16/23 Update: The 2022-23 Second Interim Report projects a \$125K contribution to the charter fund.</u></b></p> <p><u>12/15/22 Update:</u> The 2022-23 First Interim Report projects a \$116K contribution to the charter fund.</p> <p><u>3/17/22 Update:</u> The 2021-22 Second Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff continues to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>FCMAT was not able to obtain an approved plan to reduce and/or eliminate increasing contributions from the general fund to other resources. The district did present an updated plan dated October 4, 2018 to reduce the district's overall deficit, but details were not found specific to reducing contributions to restricted programs.</p>	<p>makes the required reserve for economic uncertainty.</p> <p><u>12/16/21 Update:</u> The 2021-22 First Interim financial report is projecting a contribution of \$266,000 for George Washington Carver. District staff will continue to monitor the financial health of the dependent charters by utilizing multi year projections to make sure each makes the required reserve for economic uncertainty.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected a lower contribution for New Tech at \$392,960 and no contribution for George Washington Carver due to staff adjusting each of the charter schools LCFF funding.</p> <p><u>3/1/21 Update:</u> The District projected a contribution for fiscal year 2020-21 of \$314,819 for George Washington Carver and \$521,079 for New Tech Charter School.</p> <p><u>3/10/2020 Update:</u> The 2019-20 First Interim Report provided the update on District staff meeting with Charter school administration to address the projected transfers from the District. 3 of the 4 schools have implemented the necessary adjustments to eliminate or reduce the need for a transfer. New Tech Charter School will require a transfer to support operations due to ongoing enrollment</p>



No.	FCMAT Finding	Status	District Response	Progress
				<p>decline.</p> <p>Update: Program analysis was conducted and completed by SCOE Expert. The District has worked with the dependent charter schools to address the financial assistance projected during the 2019-20 Adopted Budget and has reduced the contribution for two of the four schools. The District is working with the remaining two schools to address the deficits.</p>
11.	<p>Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)</p>	In Progress	<p>Structural deficit spending is projected in 2018-19, 2019-20 and 2020-21 due to negotiated agreements settled in 2017-18 without corresponding budget adjustments to offset these ongoing increased costs.</p>	<p><b><u>3/16/23 Update: As of the 2022-23 Second Interim Report the district is projecting an unrestricted surplus of \$39.2M in 2022-23, 24.6M in 2023-24 and \$1M in 2024-25.</u></b></p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim Report the district is projecting an unrestricted surplus of \$30.5M in 2022-23, \$23.3M unrestricted surplus in 2023-24 and unrestricted surplus \$7.6 M in 2024-25.</p> <p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of \$19.86M in the current year, an unrestricted surplus of \$10.45M in 2022-23 and projected unrestricted deficit of (\$6.17M) in 2023-24.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of \$12.9M in the current year and a projected deficit of</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>((\$16.5M) in 2022-23 and (\$23.2M) in 2023-24.</p> <p>5/1/21 Update: The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and (\$26.4M) in 22-23.</p> <p><u>11/30/20 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting. The District's \$27M shortfall will not be resolved without a negotiated solution.</p> <p><u>3/10/20 Update:</u> The Fiscal Recovery Plan was presented at the February 6, 2020 Board Meeting and included proposals to achieve the \$27M solution. These proposals require negotiations.</p>

No.	FCMAT Finding	Status	District Response	Progress
12.	Is the district avoiding deficit spending in the current fiscal year? Is the district projected to avoid deficit spending in the two subsequent fiscal years? If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? Has the district decreased deficit spending over the past two fiscal years?	Complete	Based on the revised 2018-19 adopted budget, the district's deficit spending is projected to be \$ 35,950,457.05 in total unrestricted and restricted funds. The district's total deficit, including unrestricted and restricted funds, is projected to be \$52,563,654.00 in 2019-20 and \$49,923,727.28 in 2020-21. As part of the district's revised 2018-19 adopted budget, the board approved a plan to reduce deficit spending; however, the plan does not reduce or eliminate deficit spending to an amount sufficient to sustain solvency. Additional significant reductions are needed. The total plan brought to the board on October 4, 2018 was for \$11,483,500 in reductions to the unrestricted general fund. FCMAT's review of the past two fiscal years shows that the district did not start deficit spending until 2017-18; the deficit for that fiscal year was \$10,966,055.80. In 2016-17, the district had a surplus of \$5,747,472.67.	<p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District is projecting an unrestricted surplus of \$19.86M in the current year, an unrestricted surplus of \$10.45M in 2022-23 and projected unrestricted deficit of (\$6.17M) in 2023-24. On December 17, 2021 the District presented and approved a fiscal recovery plan to help address a portion of the structural deficit. Based on the 2021-22 Second Interim data, historical trend data, and the FRP plans approved in February 2021 and December 2021, the District has addressed the identified deficiencies.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted surplus of \$12.9M in the current year and a projected deficit of (\$16.5M) in 2022-23 and (\$23.2M) in 2023-24. The District is working on presenting a fiscal recovery plan to address the \$23.2M projected deficit for 2023-24 to the Board for approval.</p> <p><u>5/1/21 Update:</u> The 20-21 2nd Interim financial report projected an unrestricted deficit spend of (\$11.2M) in 21-22 and (\$26.4M) in 22-23.</p> <p><u>3/1/21 Update:</u> The 2020-21 1st Interim Budget presented at the December 17, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p>11/30/2020 Update: The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency.</p> <p><u>5/8/20 Update:</u> The 2019-20 Second Interim Financial Report and FCMAT Update was presented at the April 2, 2020 Board Meeting with projected deficit spending for 2020-21 of \$32M and \$30M for 2021-22.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The District has implemented most of the non-negotiable items. The District estimates deficit spending during 2020-21 in the amount of \$28.6M resulting in unrestricted ending General Fund balance of approximately</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>\$30.5M. The estimate for 2021-22 deficit spending is \$29.8M resulting in an unrestricted General Fund balance of approximately \$695K. A negotiated solution will be required to address the District's \$27M shortfall. Update: District Recommended Plan will correct deficit spending. However, adjustments do require negotiated savings. As of the 2019-20 Revised Adopted Budget the District has implemented \$50.2M in ongoing budget adjustments and \$12.1M in one-time budget adjustments during the period of December 2018 through September 2019. Although these adjustments did not eliminate the deficit, the District's financial position was improved as follows: 2018-2019 actual deficit was \$171K in total unrestricted and restricted funds and the District's total deficit, including unrestricted and restricted funds, is projected to be \$18,706,878 in 2019-20, \$28,123,536 in 2020-21 and \$30,977,139 in 2021-22. In order to eliminate the deficit and maintain sufficient reserves to satisfy the 2% required for economic uncertainties, the District will need to adopt \$27M in ongoing solutions. The District will continue to research opportunities to mitigate the deficit but major adjustments will require a negotiated solution. This information can be found in the Revised</p>

No.	FCMAT Finding	Status	District Response	Progress
				Adopted Budget 2019-20 presented at the October 3, 2019 Board Meeting.
13.	Does the district have a plan to fund its liabilities for retiree benefits?	In Progress	<p>The district commissioned an actuarial valuation dated June 30, 2016, in accordance with Governmental Accounting Standards Board (GASB) Statement 75, Actuarial Report of OPEB Liabilities.</p> <p>The actuarial report estimates the district's total other post-employment benefits (OPEB) liability to be \$780,518,410 for the fiscal year ending June 30, 2018, and its net OPEB liability (i.e., factoring in employer contributions to the trust, net investment income, benefit payments, and administrative expenses) to be \$725,760,458 for the same period.</p> <p>The district has established an irrevocable OPEB trust with assets dedicated toward paying future retiree medical benefits. GASB 75 allows pre funded plans to use a discount rate that reflects the expected earning on trust assets. However, the actuarial report states:</p> <p>. . . the district expects to yield 7.25% per year over the long term, based on information published by CalPERS as of the June 30, 2016</p>	<p><b><u>3/16/23 Update: The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2022-23 fiscal year to continue its progress towards funding the OPEB liability.</u></b></p> <p><u>12/15/22 Update:</u> The district has made progress towards fully funding at the Actuarially Determined Contribution level and for the 2021-22 fiscal year funded at 100.10%. The increase in funding to the OPEB trust has resulted in the District's net OPEB liability decreasing from \$567M as of June 30, 2020 down to \$308M as of June 30, 2022. The District plans to continue funding at the actuarially determined contribution level.</p> <p><u>3/17/22 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/16/21 Update:</u> On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>actuarial valuation date. However, total net contributions to the trust have averaged 31% of the amount that would have been needed to be deposited to the OPEB trust so that total OPEB contributions would equal the actuarially defined contribution.</p>	<p>for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from \$654M as of June 30, 2020 to \$415M as of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year.</p> <p><u>5/1/21 Update:</u> The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/1/21 Update:</u> The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/10/20 Update:</u> On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>The Superintendent plans to establish an OPEB commission to further address the outstanding liability once a balanced budget is adopted.</p>



No.	FCMAT Finding	Status	District Response	Progress
14.	Has the district developed measures to mitigate the effect of student transfers out of the district?	Complete	The district authorizes all interdistrict transfers out of the district and does not require the parents of students who receive interdistrict transfer permits to reapply annually.	<p><u>12/15/22 Update:</u> The district has partnered with SchoolMint to help support the Intra/Inter district permit process. This process will allow us to inform our community on how our Intra/Inter permit process is structured.</p> <p>Currently, we have extended our evaluation process for the inter district permit requesting to leave SCUSD. We required documentation from the parent to support the reason(s) for the request to leave SCUSD. If these requests do not meet certain criteria they will be denied. If parents want to appeal any denials, they will have 30 days to support the appeal in writing. Appeals are reviewed with CSO department, the EC director, and the IAS.</p> <p><u>3/17/22 Update:</u> Currently working to provide our current School Board with the necessary information to support a decision on moving forward with a third party vendor to support the Inter and Intra district permit process.</p> <p><u>12/16/21 Update:</u> Currently looking at third party vendors that support a robust online Inter and Intra district permit submission and tracking system. This will help support our Data tracking needs. The creation of an in-district Intra/Inter district permit appeal process is still in development.</p> <p><u>5/1/21 Update:</u> Initiated a requirement to attach documentation pertaining to the reason</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>for any ITP request. Documentation will not be processed without supporting documents.</p> <p><u>11/30/20 Update:</u> Staff is currently reviewing the development of an internal program in “Infinite Campus” that will be used to track inter-district permits so that our data set will contain more information such as reason for the transfer; how many requests have been made for this student etc.</p> <p>We are looking to develop a process where inter-district permits are vetted, but currently do not have the capacity and will need to look at the possibility of creating a position just for Inter district permits.</p> <p><u>5/8/20 Update:</u> In Progress, delayed due to COVID-19 pandemic.</p> <p><u>3/10/20 Update:</u> Staff is currently in the process of interviewing nearby districts to see what their process is as it relates to interdistrict permits requesting to leave their districts. The end result will be a proposal identifying the pros and cons for SCUSD to be submitted in the coming weeks.</p>
15.	Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?	Complete	The district will fall short of its 2019-20 and 2020-21 minimum reserve requirement based on its revised (October 4, 2018) adopted 2018-19 budget projections, which show unrestricted ending fund balances of (\$17,491,788.17) in 2019-20 and	<u>3/17/22 Update:</u> As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of \$123.5M in 2021-22, \$134M in 2022-23, and \$127.8M in 2023-34 that provides reserves to meet the minimum required reserve for economic

No.	FCMAT Finding	Status	District Response	Progress
			(\$66,494,314.95) in 2020-21.	<p>uncertainty. Based on the 2021-22 Second Interim data, the district has addressed the identified deficiency.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of \$116.6M in 2021-22, \$100.2M in 2022-23 and \$77.0M in 2023-24 that provides reserves to meet the minimum required reserve for economic uncertainty.</p> <p><u>5/1/21 Update:</u> At the March 18, 2021 Board Meeting, the 20-21 2nd Interim financial report was approved by the Board with a qualified certification. The 20-21 Unrestricted General Fund balance presented is \$89.5M for 20-21, \$78.3M for 21-22 and \$51.9M for 22-23.</p> <p><u>3/1/21 Update:</u> At the December 10, 2020 Board Meeting, the 2020-21 First Interim Report was approved with a negative certification. The 2020-21 Unrestricted General Fund balance presented at First Interim is \$62.5 M for 20-21, \$24.3 for 21-22, and (\$31.3 M) for 22-23.</p> <p><u>11/30/20 Update:</u> The 2020-21 Revised Adopted Budget presented at the October 1, 2020 Board Meeting projects that the District has not resolved the structural deficit in all three years (2020-2021 thru 2022-2023). The</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>District is projected to meet the minimum required reserve in 2020-2021 and 2021-2022 but will not meet the required reserve in 2022-2023. The District has implemented over \$50M in expense reductions over the past 2 years but still requires a multi-million solution to eliminate the deficit and achieve fiscal solvency. Please see #16 below.</p> <p><u>5/8/20 Update:</u> At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: - \$2,043,174. The District may not meet the minimum required 2% reserve in Fiscal Year 2021-22.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The 2019-20 General Fund Balance presented at First Interim is \$59,146,111 for FY 19-20, and projected at \$30,523,941 in FY 2020-21 and \$695,344 in FY 2021-22.</p> <p>Update The 2019/20 Proposed Budget shows the District will have their minimum reserve</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>for the 19/20 and 20/21 fiscal year. However, if no adjustments are made the 21/22 fiscal year the district will have a negative reserve. District is working on a negotiated solution. Although the District has made significant budget adjustments in the amount of \$50.2M in ongoing and \$12.1M in one-time resulting in improving the unrestricted fund balances to \$51.6M in 2019-20 and \$23.5M in 2010-21, the third year 2021-22 remains a challenge without a \$27M solution. The fund balances for the third year 2021-22 are projected at (\$7.5M).</p>

No.	FCMAT Finding	Status	District Response	Progress
16.	If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?	Complete	The district does not have a board-approved plan sufficient to restore the reserve at the time of this Fiscal Health Risk Analysis.	<p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of \$123.5M in 2021-22, \$134M in 2022-23, and \$127.8M in 2023-34 that provides reserves to meet the minimum required reserve for economic uncertainty. Based on the 2021-22 Second Interim data, the District has addressed the identified deficiency.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of \$116.6M in 2021-22, \$100.2M in 2022-23 and \$77.0M in 2023-24 that provides reserves to meet the minimum required reserve for economic uncertainty.</p> <p><u>3/1/21 Update:</u> The MYP will include ongoing reductions of \$4.5M approved by the Board at the February 4th, 2021 Board Meeting. Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p><u>5/8/2020 Update:</u> The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p><u>Update 11/30/2020:</u> A Fiscal Recovery Plan (FRP) was presented at the November 19, 2020</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Board Meeting and included negotiable and non-negotiable solutions to achieve fiscal solvency. The FRP will be considered at the December 10, 2020 Board Meeting for implementation. Revised drafts of BP 3100 will be presented at a Board Meeting not later than January 2021.</p> <p><u>3/10/20 Update:</u> In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include the increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading.</p> <p>Update: The District continues to work on a negotiated solution. The status remains unchanged, the District needs a negotiated solution to address the deficit and achieve fiscal solvency.</p>

17.	Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?	Complete	<p>The district's unrestricted general fund balance is projected to decrease significantly in 2019-20 and 2020-21 compared to its 2018-19 budgeted amount:</p> <ul style="list-style-type: none"> <li>* 2018-19: \$25,926,177.49</li> <li>* 2019-20: (\$17,491,788.17)</li> <li>* 2020-21: (\$66,494,314.95)</li> </ul>	<p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim Report, the District is projecting an unrestricted general fund balance of \$123.5M in 2021-22, \$134M in 2022-23, and \$127.8M in 2023-34. Based on the 2021-22 Second Interim Data, the District's unrestricted fund balance is stable and identified deficiency has been addressed.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District is projecting an unrestricted general fund balance of \$116.6M in 2021-22, \$100.2M in 2022-23 and \$77.0M in 2023-24; therefore, it is decreasing year over year.</p> <p><u>5/1/21 Update:</u> As of the 20-21 2nd Interim financial report the District's unrestricted fund balance is projected to decline from the 20-21 fiscal year to the two subsequent years as follows: 2020-21 = \$89.5M, 2021-22 = \$78.3M, 2022-23 = \$51.9M.</p> <p><u>11/30/20 Update:</u> As of 2020-2021 1st Interim financial report the District's unrestricted fund balance is projected to decline from the 2020-2021 to the two subsequent fiscal years as follows:</p> <p>2020-2021 = \$62M  2021-2022 = \$24M  2022-2023 = -\$31M</p> <p>3/1/21 Update: Pending 20-21 2nd Interim final numbers.</p>
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			<p><u>5/8/20 Update:</u> At the April 2, 2020 Board Meeting, the 2019-20 Second Interim Financial Report was approved with a negative certification and an update on the FCMAT matrix was also presented. The unrestricted general fund balance is decreasing in the subsequent fiscal years and at the 2019-20 Second Interim is as follows: *2019-20: \$58,556,959 *2020-21: \$26,956,247 and *2021-22: -\$2,043,174.</p> <p><u>3/10/20 Update:</u> The 2019-20 First Interim Financial Report and FCMAT Update was presented at the December 19, 2019 Board Meeting with a negative certification. The unrestricted general fund balance at the 2019-20 First Interim is as follows: *2019-20: \$59,146,111 *2020-21: \$30,523,941 and *2021-22: 695,344.</p> <p>Update: While the District has made progress, the District continues to work on a negotiated solution. Although the District still needs a \$27M solution to achieve fiscal solvency, the adjustments implemented in the last year have improved the unrestricted general fund balance as follows: * 2018-19: \$61,133,835 *2019-20: \$51,622,467.60 *2020-21: \$23,498,932 and *2021-22: (\$7,478,207).</p>
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No.	FCMAT Finding	Status	District Response	Progress
18.	If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted fund balance include any assigned or committed reserves above the recommended reserve level?	In Progress	<p>The district's unrestricted ending fund balance does not include amounts for the following liabilities:</p> <ul style="list-style-type: none"> <li>* Because the district and the SCTA disagree on the implementation date of a 3.5% increase included in the December 7, 2017 negotiated agreement,</li> <li>* There is a potential fiscal impact for 2019-20 and beyond of a 7% increase related to salary schedule restructuring rather than the 3.5% stated in the agreement.</li> <li>* The district's net contributions to the irrevocable OPEB trust established to pay future retiree medical benefits have averaged 31% of the amount that will be needed to ensure that total OPEB contributions equal the actuarially- defined contribution. The area of retirement benefits is a liability that the district will need to face because the costs are outpacing contributions.</li> </ul>	<p><b><u>3/16/23 Update: The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2022-23 fiscal year to continue its progress towards funding the OPEB liability.</u></b></p> <p><u>12/15/22 Update</u> The district has made progress towards fully funding at the Actuarially Determined Contribution level and for the 2021-22 fiscal year funded at 100.10%. The increase in funding to the OPEB trust has resulted in the District's net OPEB liability decreasing from \$567M as of June 30, 2020 down to \$308M as of June 30, 2022. The District plans to continue funding at the actuarially determined contribution level.</p> <p><u>3/17/22 Update:</u> The District is continuing to review options to fully fund at the Actuarially Determined Contribution level for the 2021-22 fiscal year to continue its progress towards funding the OPEB liability.</p> <p><u>12/16/21 Update:</u> On November 2nd, 2021 the District received an updated actuarial study that reflects an improvement in the District's total OPEB liability. Due to increased contributions in FY 2021, the District funded 97.6% of its Actuarially Determined Contribution. The higher funding level allowed for a change in the actuarial methodology that contributed to a decrease in total OPEB liability from \$654M as of June 30, 2020 to \$415M as</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>of June 30, 2021, or a 44% decrease. To continue to maximize progress, the district plans on fully funding at the Actuarially Determined Contribution level for the 2021-22 fiscal year.</p> <p><u>5/1/21 Update:</u> The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/1/21 Update:</u> The District realized excess savings in its Dental and Vision funds and applied the savings towards its OPEB contribution. The District is continuing to review options and develop a plan to fully fund at the ADC level which, over a five-year span, will substantially decrease the Net OPEB liability.</p> <p><u>3/10/20 Update:</u> On October 25, 2019 the District received its updated Other Post Employment Benefit (OPEB) liability amount in our latest GASB 75 actuarial report for fiscal year ended June 30, 2019.</p> <p>The latest valuation reports the District's Total OPEB Liability at \$599 million, a \$181 million decrease from the prior report of \$780 million. This is a result of lower than projected medical premium growth and increased interest rates. While a portion of the change in interest rates</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>is market-based, being able to maintain the higher interest (discount) rates is contingent upon sustained and/or increasing contributions to the OPEB trust. Failure to do so would likely result in a reduction to these rates in the future and revert to a higher Total OPEB Liability.</p> <p>The Net OPEB Liability decreased by \$199 million from the prior report to \$526 million. The decrease is a result of the continued funding of the District's OPEB irrevocable trust fund in addition to the decreases noted above. In other words, these continued contributions to the OPEB trust help not only in increasing the trust assets, but also in stabilizing or improving the discount rate used to calculate the Total OPEB Liability.</p> <p>This is a significant improvement, but the liability will continue to grow without continued efforts to decrease it.</p> <p>In Progress: Superintendent to establish commission to further address the outstanding liability once a balanced budget is adopted.</p>

No.	FCMAT Finding	Status	District Response	Progress
19.	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or under the statewide average for the current year?	In Progress	The statewide average for unified school districts as of 2016-17 (the latest data available) is 84.63%. At the 2018-19 first interim, the district is exceeding the statewide average by 6.37%.	<p><b><u>3/16/23 Update: As of the 2022-23 Second Interim Report, the District's Salaries and Benefits comprise 89% of the unrestricted general fund projected expenditures and 67% of the combined general fund.</u></b></p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim report, the District's Salaries and Benefits comprise 89% of the unrestricted general fund projected expenditures and 68% of the combined general fund.</p> <p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District's Salaries &amp; Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 69% of the combined General Fund.</p> <p><u>5/1/21 Update:</u> As of the 20-21 2nd Interim financial report the District's Salaries &amp; Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund.</p> <p><u>3/1/21 Update:</u> Pending 2020-21 2nd Interim final numbers.</p> <p><u>11/30/20 Update:</u> As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>the General Fund and 90% of the Unrestricted General Fund balance.</p> <p><u>5/8/20 Update:</u> At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%.</p> <p><u>3/10/20 Update:</u> The SCTA Retros have been issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%.</p> <p>In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.</p>
20.	Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years?	In Progress	The district exceeds the statewide average in this area for all three prior years, with its highest percentage in 2015-16 at 6.93% higher than the state average.	<p><b><u>3/16/23 Update: As of the 2022-23 Second Interim Report, the District's Salaries and Benefits comprise 89% of the unrestricted general fund projected expenditures and 67% of the combined general fund.</u></b></p> <p><u>12/15/22 Update:</u> As of the 2022-23 First Interim report, the District's Salaries and Benefits comprise 89% of the unrestricted general fund projected expenditures and 68% of the combined general fund.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p><u>3/17/22 Update:</u> As of the 2021-22 Second Interim report the District's Salaries and Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 68% of the combined General Fund.</p> <p><u>12/16/21 Update:</u> As of the 2021-22 First Interim financial report the District's Salaries &amp; Benefits comprised 90% of the Unrestricted General Fund projected expenditures and 69% of the combined General Fund.</p> <p><u>5/1/21 Update:</u> As of the 20-21 2nd Interim financial report the District's Salaries &amp; Benefits comprised 89% of the Unrestricted General Fund projected expenditures and 75% of the combined General Fund.</p> <p><u>11/30/20 Update:</u> As of the Revised Adopted Budget for 2020-2021, the District's Salaries and Benefits comprise approximately 71% of the General Fund and 90% of the Unrestricted General Fund balance.</p> <p><u>3/1/21 Update:</u> Pending 2020-21 2nd Interim final numbers.</p> <p><u>5/8/20 Update:</u> At the 19-20 Second Interim, the District's Salaries and Benefits was at 93.7% which does not fall within the standard percentage of 87.5%-93.5%. The District does not meet the status and is exceeding the statewide average by .5%.</p> <p><u>3/10/20 Update:</u> The SCTA Retros have been</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>issued. The first SCTA Retro was paid on October 11, 2019 and the second SCTA Retro was paid on November 25, 2019. At the 2019-20 First Interim, the District's Salaries and Benefits was at 92.6% which falls within the standard percentage of 87.5%-93.5%.            In Progress: Once the final calculations are determined for the second retro payment, this can then be determined.</p>
21.	<p>Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?</p>	In Progress	<p>The district has seen a 129% increase in its total restricted ending fund balance from 2014-15 to 2017-18. This increase indicates that the district is not fully expending its restricted funding allocations. In addition, staff stated that some federal funds have gone unspent and have been returned to the federal government.</p>	<p><b><u>3/16/23 Update:As of the 2022-23 Second Interim Report, the district projects a restricted ending balance of \$86.3M primarily due to the addition of two restricted one time grant funding sources including the Learning Recovery Emergency Block Grant and Music Arts Grant. Staff continues to work with sites and departments to encumber and expend restricted funds in compliance with requirements and expiration dates.</u></b>  <u>12/15/22 Update:</u> As of the 2022-23 First Interim report, the district projects a restricted ending fund balance of \$94M primarily due to the addition of two restricted grant funding sources, the Learning Recovery Block Grant and Music Arts Grant. Staff continues to work with sites and departments to encumber restricted programs to ensure restricted funds are spent according to funding requirements including the expiration date.</p>



No.	FCMAT Finding	Status	District Response	Progress
				<p><u>3/17/22 Update:</u> Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p> <p><u>12/16/21 Update:</u> Staff continues to work with sites and departments to encumber and spend restricted programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p> <p><u>5/1/21 Update:</u> Staff is working with sites and departments to encumber and spend SIG, CSI and carryover Title funded programs to ensure these funds are not lost, also when needed the District will file for extension waivers.</p> <p>Update: For the 2019-20 budget, most of the title type current year allocations for the year have been programmed for the upcoming year. This includes Title I and Title II. Some Title III funds still need to be programmed and team members are working on this matter. Title IV first year allocations have been programmed. Title IV second year has not been allocated at this time. While Title I funds have been allocated, the multi-year conservatively assumes \$1.5 million in Title I funds will not be spent by June 30 and utilized in 2020-21. Medi-Cal has a \$1.4 million carryover that needs to be programmed. SIG carryover of \$4 million</p>

No.	FCMAT Finding	Status	District Response	Progress
				will be spent over 2019-20 and 2020-21. These funds require discussions with the consortium as to the best option on spending carryover funds. Staff will monitor projected restricted carryover, so that plans can be developed to utilize these one-time carryover funds appropriately.
22.	Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (i.e. resignations, terminations, promotions or demotions) and at least annually?	Complete	The district does not regularly update authorization controls, and discrepancies based on changes in positions are often found many months later. The district relies on a digital change form that requires manual signatures, which slows the process or results in lost forms. The district should move to a digital form process to increase efficiency.	<p><u>12/15/22 Update:</u> A new Palo Alto (PAN) firewall has been installed. Staff requiring remote access via VPN are being moved to the PAN after manager approval and Multi-Factor Authentication (MFA). All tech staff now have MFA enabled and new staff are added daily. All Escape backups are now immutable with offsite backups to Wasabi cloud storage. Staff password requirements are now 12 characters requiring complex characters with all passwords checked against the Microsoft password dictionary. Only U.S. logins are allowed. In addition, access to the network is ended automatically on the ending of employment status in our HR System. When an employee is terminated, their access is terminated.</p> <p><u>3/17/22 Update:</u> HR annually conducts a review of personnel transactions to ensure accurate staffing. The Information Technology Department is in the process of implementing a computer system (UMRA) to</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>perform this task electronically. The District is about to implement a process in Escape that will allow for automatic and timed employment status changes when folks are hired and when they are separated. This change should allow a clear delineation of the automated network access process through UMRA, allowing for automatic network access/denial for those whose status changes. The Palo Alto firewall installation continues to move forward with a mid-April go live.</p> <p><u>12/16/21 Update:</u> The district completed a network security audit in June, 2021, that included a review of the Escape servers. We are currently using Illumio software on the Escape servers to monitor how the servers are accessed and by whom. Once the review is complete, Escape servers will be locked down to restrict access. The district is moving Infinite Campus, the Student Information System, to the cloud over the Winter break to increase security. The recent move from an on-premises Exchange email server to the cloud-based O365 is also part of the security move to mitigate phishing attempts and data loss. A new Palo Alto 5260 firewall, with threat prevention and zero-day attack virus detection, has been approved with matching E-Rate funds, ordered the first week of November. We are still working on cleaning</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>up data in our Escape system to allow for UMRA account creation to take place. We are meeting this month to make refinements to our script and process to bring this about quicker. We are also working with a newly hired Escape contractor/developer to automate our onboarding and separation processes. This will improve our data quality.</p> <p><u>9/16/21 Update:</u> We continue to work on data clean up so that we can turn on UMRA for the creation of accounts. UMRA is being used to disable staff accounts as soon as their employment status shows that they should no longer have access. We should be ready for full deployment by the end of the year.</p> <p><u>5/1/21 Update:</u> Progress has been made on the data clean up and we are seeing positive test results in our test data pulls. We will have this done very soon. We have also seen a significant switch in changes in the initial data entry causing fewer data issues. HR has made changes in the way data is entered and made it operational.</p> <p><u>3/1/21 Update:</u> UMRA was enabled on 2/11/21 to manage the deactivation of active directory accounts. Creation of accounts has been put on pause while data issues are addressed within the system of record, Escape.</p> <p><u>11/30/20 Update:</u> The first phase of the rollout</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>will be implemented by mid-January. Phase 1 – Active Directory: email account creation/deactivation. Subsequent phases would use UMRA to create user accounts for primary programs like Escape, Infinite Campus.</p> <p><u>3/11/20 Update:</u> The implementation will continue after the new Chief Information Officer is hired.</p>
23.	<p>Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Accounts payable (AP)</p>	In Progress	<p>Although the accounts payable process appears properly supervised and monitored, the printing of the warrants is completed in the business department rather than in a separate department, such as technology, which would improve segregation of duties. One department should input the information and a different department should print warrants</p>	<p><b><u>3/16/23 Update: The AP warrant process includes several layers of review and approval which provide a sufficient segregation of duties.</u></b></p> <p><u>12/15/22 Update:</u> The AP warrant process includes several layers of review and approval which provide a sufficient segregation of duties.</p> <p><u>3/17/22 Update:</u> The AP warrant process includes several layers of review and approval which provide a sufficient segregation of duties.</p> <p><u>5/1/21 Update:</u> The AP warrant process includes each AP team member inputting data. Once input, the data is then reviewed and cross-checked by a different AP team member. Once the review is complete, the AP batch is forwarded to the Lead AP for audit. Upon audit completion the AP batch is reviewed and approved by the Director of Accounting. The</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>AP Batch is then printed by the Lead AP for distribution. With the multi-levels of review and audit in place for each AP batch, the district has ensured that duties are sufficiently segregated, supervised and monitored.</p> <p><u>3/1/21 Update:</u> IDT meetings ongoing, no process change at this time.</p> <p><u>11/30/20 Update:</u> Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week.</p> <p>Update: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to segregation of duties will be a challenge.</p>

No.	FCMAT Finding	Status	District Response	Progress
24.	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? • Payroll	In Progress	The payroll process appears properly supervised and monitored; however, the business department prints the warrants rather than having a separate department, such as technology, do so to ensure separation of duties. One department should input the information and a different department should print warrants.	<p><b><u>3/16/23 Update: The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.</u></b></p> <p><u>12/15/22 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.</p> <p><u>3/17/22 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.</p> <p><u>12/16/21 Update:</u> The District has moved to an online paystub portal for employees that has eliminated a significant portion of the printing and mailing of District payroll warrants. No process change has occurred for the remaining warrants that are printed at this time.</p> <p><u>5/1/21 Update:</u> The payroll process begins with a fiscal technician inputting payroll data and submitting to their Payroll Lead to review</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>and initial the reports. The initial report is then provided to the payroll Supervisor for an additional layer of review and final approval. Once approved, the payroll is locked within the financial system. To finish the process, a separate fiscal technician and Payroll Lead review the check batch and reconciles the check numbers to the payroll. With the multi-levels of review and approval in place, the payroll department ensures the process is segregated, supervised and monitored.</p> <p><u>3/1/21 Update:</u> IDT meetings ongoing, no process change at this time.</p> <p><u>11/30/20 Update:</u> Interdepartmental Team (IDT) meetings established between Human Resources, Business Services, Technology, and Continuous Improvement Departments. The first meeting took place on November 4, 2020. The next meeting is scheduled for November 18, 2020, meetings will be held every other week.</p> <p>Update: Staff to review technology, and conduct Cabinet to Cabinet discussion on implementation. No target date has been set. The status remains unchanged. The Business Office and Technology will continue reviewing options for addressing the segregation of duties. However, due to the reductions in personnel, appropriately adhering to</p>



No.	FCMAT Finding	Status	District Response	Progress
				segregation of duties will be a challenge.
25.	Is training on financial management and budget offered to site and department administrators who are responsible for budget management?	Complete	<p>There has been little or no budget and fiscal training for site and department administrators who are responsible for budget management. Training is done informally and as needed or requested rather than on a regular schedule.</p> <p>The amount of expertise, access to and knowledge of the financial system vary by site and department.</p>	<p><u>12/16/21 Update:</u> Trainings continue to be offered upon request or when new employees start working for sites and departments.</p> <p><u>5/1/21 Update:</u> Currently, trainings are provided upon request.</p> <p><u>3/1/21 Update:</u> Currently, trainings are provided upon request.</p> <p>Update: The District's Business Office scheduled a budget/fiscal training on January 8th, 2020 from 8:30 to 9:30am for all site administrators at the Priority Initiative Meeting (Principal's Meeting). This session covered the following 3 topics: 1. how to access and understand a site budget 2. how to check on the status of a submitted requisition 3. the workflow for contracts and travel requisitions from creating a requisition to approval. The District's Business Office intends to provide regular budget/fiscal sessions at the Priority Initiative Meetings. Escape training offered monthly to all staff.</p>
26.	Does the governing board adopt and revise policies and administrative regulations annually?	Complete	Although board policies and administrative regulations are brought to the board sporadically for revision and/or adoption, there was no evidence of an intent to review the information annually or to ensure that it is a priority to communicate the permissions,	<p><u>3/1/21 Update:</u> Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to</p>

No.	FCMAT Finding	Status	District Response	Progress
			limitations and standards of the board.	<p>follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies.</p> <p>Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p><u>11/30/20 Update:</u> The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year.</p> <p>Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form.</p> <p><u>5/8/20 Update:</u> The proposed policy BP 3100</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p><u>3/10/20 Update:</u> In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading.</p> <p>Update: Staff, in conjunction with the Board Policy Committee, has begun developing structures to ensure new and current BPs/ARs are systematically reviewed, revised, and readopted as needed.</p>

No.	FCMAT Finding	Status	District Response	Progress
27.	Are newly adopted or revised policies and administrative regulations communicated to staff and implemented?	Complete	When it brings policies to the board for revision or adoption, the district has no process for communicating the information to staff or implementing the policies in detail. A communication is sent to staff after each board meeting that summarizes the meeting, but for staff to fully understand changes in board policy and administrative regulations, further detail and instructions are needed.	<p><u>3/1/21 Update:</u> Updated Bylaw Exhibit regarding process for approving and disseminating/communicating regarding updated policies and regulations. Memorandum regarding such circulated to staff – regarding the need for departments to follow this procedure, as well as periodically review their department related policies and regulations and work with the Legal Services Department to update existing or adopt new policies.</p> <p>Finally, the above is evidenced by the recent adoption of two polices and companion regulation, and the dissemination of each to staff (BP Lactation Accommodation; BP/AR Homeless Students). Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p><u>11/30/20 Update:</u> The District plans to periodically bring forward a package of policies and regulations that should be adopted or revised. The next package of new/revised policies is planned for bringing forward to the Board early in the new year.</p> <p>Concerning the need to communicate out new/revised - See red-line Exhibit attached. This could be easily implemented by Cabinet promptly and without requiring Board Approval. The District has updated and formalized its process to disseminate and</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>communicate new or revised policies and administrative regulations. The process also includes providing any training required as a result of a new or revised policy or regulation. See attached revised Exhibit Form.</p> <p><u>5/8/20 Update:</u> At the upcoming board meeting in June, the District will adopt a new process for implementing new or revised policies on a regular and ongoing basis. The process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings.</p> <p><u>3/11/20 Update:</u> Staff is finalizing guidance regarding the process for adopting and implementing new or revised policies on a regular basis. Following cabinet and Board approval, the process will include steps for dissemination to the impacted staff, departments, and schools through appropriate memorandum, meetings, or trainings.</p> <p>Update: Staff will develop a structure to ensure adoptions and revisions to policies and administrative regulations are communicated to staff once a system is in place to ensure BPs/ARs are reviewed, revised, and adopted on a regular basis.</p>

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

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

No.	FCMAT Finding	Status	District Response	Progress
30.	Does the district have an up-to-date long-range facilities master plan?	Complete	The district's facilities master plan was prepared by MTD Architecture in 2012 and has not been updated since.	<p><u>12/16/21 Update:</u> The Board approved the Facilities Master Plan on October 21, 2021.</p> <p><u>9/16/21 Update:</u> The FMP was completed August 2021, Board Approval expected in the Fall 2021.</p> <p><u>5/1/21 Update:</u> Completion date is Summer 2021.</p> <p><u>3/1/21 Update:</u> New completion date is Summer 2021.</p> <p>Update: The current facilities master plan was prepared by MTD Architecture in 2012. An RFQ was submitted. A contract for the development of a new Facilities Master Plan (FMP) was Board approved on June 20, 2019 and will incorporate an analysis of District capacity. The contract was awarded to DLR Group, commenced on July 1, 2019 and will be completed Spring of 2020.</p> <p><u>11/30/20 Update:</u> New completion date is Spring 2021.</p> <p><u>5/8/20 Update:</u> The facility assessments are approximately 80% complete and will progress with a revised timeline. The completion of the assessments has been delayed due to the school closures.</p>



No.	FCMAT Finding	Status	District Response	Progress
31.	Does the district account correctly for all costs related to special education (e.g., transportation, indirect costs, service providers)?	Complete	Not all appropriate costs related to special education are charged to the program, including legal fees and the full allowable indirect costs.	<p><u>Update:</u> Program analysis was conducted and completed by SCOE Expert.</p> <p><u>11/30/2020 Update:</u> Staff have confirmed that appropriate costs related to special education are charged to the program including indirect costs.</p>
32.	Is the district's contribution rate to special education at or below the statewide average contribution rate?	Complete	The district's 2018-19 budget plan indicates that its general fund contribution to special education will be \$73,590,731 and that its total special education expenditures will be \$107,398,026, which means that its contribution will equal 68.52% of total expenditures for the program. The statewide average contribution rate is 64.5% as of 2016-17.	<p><u>12/15/22 Update:</u> The Special Education department continues to collaborate with the Business department to monitor and accurately report on the Special Education budget. The 21-22 local contribution rate is 42.36% which is below the statewide average referenced.</p> <p><u>3/17/22 Update:</u> The Special Education department has worked with the Business department to monitor and accurately report on the Special Education budget. Aside from hiring for a Budget Analyst, the department has also hired a fund specialist to support greater capacity and expertise to the day-to-day operations of the Special Education budget. The team of Special Education and Business Services continues to meet and collaborate on a regular basis. Part of this partnership included the review and development of the SCUSD SELPA Local Plan which showed the local contribution rate to be 64.39% which is slightly under the statewide average referenced above.</p> <p>Over the past couple of months, the focus of</p>

No.	FCMAT Finding	Status	District Response	Progress																
				<p>the partnership has been on budget development for the 2022-2023 school year.</p> <p><u>12/16/21 Update:</u> The Special Education department is working closely with the Business Department to ensure accurate reporting of the Special Education budget. With the support of the Business Department, we have secured a Budget Analyst position dedicated to the Special Education department and are working on building even greater capacity in ensuring fiscally responsible decisions and reporting. The team has also collaborated to implement monthly and quarterly check-ins to review the special education budget throughout the year.</p> <p><u>3/1/21 Update:</u> Special Education Department completed an analysis of the historical MOE Data. The data highlights that Sacramento City Unified has consistently been below the statewide average, which is in the range of 65%. This was a result of a miscalculation of the local contribution and total expenditures as noted in the 1.2 grid provided.</p> <p><u>Sacramento City Unified MOE 2017-18 2018-19 2019-20</u></p> <table border="1"> <tr> <td>Federal</td> <td>10,046,238</td> <td>10,317,456</td> <td>10,296,631</td> </tr> <tr> <td>State</td> <td>41,487,253</td> <td>46,582,841</td> <td>47,634,332</td> </tr> <tr> <td>Local</td> <td>12,115,380</td> <td>11,274,010</td> <td>10,015,491</td> </tr> <tr> <td>Local Contribution</td> <td>64,868,198</td> <td>70,705,641</td> <td>69,911,735</td> </tr> </table>	Federal	10,046,238	10,317,456	10,296,631	State	41,487,253	46,582,841	47,634,332	Local	12,115,380	11,274,010	10,015,491	Local Contribution	64,868,198	70,705,641	69,911,735
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Local Contribution	64,868,198	70,705,641	69,911,735																	

No.	FCMAT Finding	Status	District Response	Progress
				<p>Total SpEd Expenditures 128,517,069  138,879,948 137,858,189 Local Contribution as  % of Total Expenditures 50% 51% 51%  Funding Source as % of Total Expenditures  Federal % 8% 7% 7%  State % 32% 34% 35%  Local % 900% 8% 7%  Local Contribution as % of Total 50% 51% 51%  Total SpEd Expenditures 100% 100% 100%</p> <p>3/10/2020 Update: The 2019-20 First Interim indicates \$82,559,549 of General Fund contribution towards the Special Education restricted program. This is a percentage increase in contribution of 12%. At the January 19, 2020 Board Meeting, staff shared the work underway with special education programs and services and the implementation of the multi-tiered system of support (MTSS).</p> <p><u>11/30/20 Update:</u> Program analysis was conducted by SCOE experts, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p> <p>Update: Program analysis was conducted and completed by SCOE Expert. Will be reviewed and shared by 4/30/19. 6/5/19 Update: Final report has not been received from SCOE Expert.</p>

No.	FCMAT Finding	Status	District Response	Progress
33.	Is the district's rate of identification of students as eligible for special education comparable with countywide and statewide average rates?	Complete	The district has an identification rate of 14.5%, while the statewide average identification rate is 11.5% and the countywide identification rate is 12.3%.	<p><b><u>3/16/23 Update:</u> SCUSD will continue to monitor the district's identification rate and compare it to the statewide and countywide average, noting the impact that the COVID pandemic has had on district referral and identification rates.</b></p> <p><u>12/15/22 Update:</u> SCUSD's current rate of identification is 16.78% and continues to be above the statewide and countywide average rates. This will continue to be an area of focus for the district including collaboration mentioned in the 3/17/22 update regarding academic office initiatives.</p> <p><u>3/17/22 Update:</u> The District's current rate of identification continues to be 16.5% and continues to be an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS. The department is also working with the Academic Office in ways it can better systematize and communicate pre-referral processes and interventions across the District.</p> <p><u>12/16/21 Update:</u> The District's current rate of identification is 16.5%. This is an area of focus through the District's Significant Disproportionality Plan and initiative of MTSS. Update: Program analysis was conducted and completed by SCOE Expert.</p> <p><u>3/1/21 Update:</u> The Fall 1 reporting window</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>highlights that the District’s current rate of identification of students as eligible for special education is 16.3%.</p> <p><u>11/30/20 Update:</u> Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this time.</p>
34.	Does the district analyze and plan for the costs of due process hearings?	Complete	The district analyzes the incidence and cost of due process hearings. Employees interviewed stated that the current budgeted amount for due process hearings is insufficient and that the district would be increasing the shortfall during the next budget cycle. The average cost of a due process settlement has doubled in the last five years.	<p><b><u>3/16/23 Update:</u> SCUSD will continue to refine and utilize the system created for tracking, analyzing, and planning for the legal costs of formal and informal special education dispute resolutions.</b></p> <p><u>12/15/22 Update:</u> The Special Education department has established a system and process for tracking, analyzing, and planning for the costs of due process hearings. This includes development and implementation of Alternative Dispute Resolution (ADR) efforts which promote dispute resolution at the local level.</p> <p><u>3/17/22 Update:</u> The Special Education department has now begun implementing the comprehensive system for tracking special education conflicts. Additionally, our Alternative Dispute Resolution (ADR) efforts are taking off with more families participating in lower level conflict resolution practices.</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>Additionally, the department has provided ADR training to other members of the Academic Office as a way to build greater capacity across the system.</p> <p><u>12/16/21 Update:</u> The Special Education Department has collaborated with its legal partners to develop a comprehensive system of tracking for special education conflicts. This includes settlement tracking, comprehensive invoice reviews, quarterly check-ins with department administrators to review what has been/ has not been used. Additionally, the department is focusing on building up and implementing Alternative Dispute Resolution strategies and processes to support resolving conflicts at a lower level prior to due process filings.</p> <p><u>3/1/21 Update:</u> The Special Education Department has designed an online tracking system for evaluating costs and management of current legal matters, including due process and settlement agreement management. The Department is in the process of collaborating with other departments, legal and fiscal to populate the system.</p> <p><u>11/30/20 Update:</u> Program analysis was conducted by SCOE expert, and draft findings submitted to SCOE in 2019. The Special Education department has recently undergone a reorg. There are no additional changes at this</p>

No.	FCMAT Finding	Status	District Response	Progress
				time. Update: Program analysis was conducted and completed by SCOE Expert.
35.	Has the district corrected all audit findings?	Complete	The district has only partially implemented the findings related to student body funds and student attendance from the 2015, 2016 and 2017 audits. Student body findings identified in the 2015 audit have been reported as partially implemented through the 2017 audit; student attendance findings, identified in 2016, have not been implemented as of the 2017 audit.	<u>5/12/20 Update:</u> The District did not have any student body funds or attendance audit findings in the 2018-19 audit report. The student body funds and attendance findings included from the 2015, 2016, and 2017 audit reports were updated in the 2018-19 audit report as implemented. Update: The District has partially implemented corrective actions for the student body fund findings identified beginning with the 2015 audit and the student attendance findings identified beginning with the 2016 audit. Findings have occurred each fiscal year since there is a rotation of school sites audited each fiscal year as well as turnover in site staff. Training is provided directly to school sites with findings. Also, ongoing trainings to all sites are provided throughout the fiscal year at both school sites and the district office to assist staff.
36.	Is the superintendent's evaluation performed according to the terms of the contract	Complete	FCMAT was not able to obtain evidence that the superintendent has received any evaluations since he was hired. His contract states:	The current superintendent has been provided with evaluations as outlined in his contract.

No.	FCMAT Finding	Status	District Response	Progress
			<p>The Board shall evaluate the Superintendent in writing each year of this agreement. The evaluation shall be based on this agreement, the duties of the position, the 2016-2021 Strategic Plan, policy goals for the District, and other goals and objectives through a collaborative process with the Superintendent. The Superintendent and a committee of the Board will develop the evaluation instrument upon which the superintendent shall be evaluated. The Board shall approve the evaluation instrument and metrics by which to evaluate the Superintendent. The annual evaluation shall be completed based on a timeline determined by the Board.</p> <p>Subsequent to fieldwork, FCMAT was notified that the superintendent's initial evaluation was to be voted on by the governing board on December 6, 2018.</p>	
37.	Does the district include facility needs when adopting a budget?	Complete	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption.	The district discusses districtwide facility needs whenever it sells general obligation bonds, which occurs approximately every two years; this does not occur on the same cycle as budget adoption, but the district does allocate 3 percent of general fund expenditures to the Routine Repair and Maintenance account to address facility maintenance needs.



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

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

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

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

No.	FCMAT Finding	Status	District Response	Progress
44.	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	Complete	Although the district's budgets were approved by the county office in 2016-17 and 2017-18, the district's 2018-19 adopted budget was not approved. The district submitted a revised budget dated October 4, 2018, which the county office disapproved on October 11, 2018.	Fiscal Recovery Plan submitted with Second Interim and presented at the March 21 Board Meeting. SCOE Vetted.
45.	Are clear processes and policies in place to ensure that the district's Local Control and Accountability Plan (LCAP) and budget are aligned with one another? (part 1)	Complete	No evidence was provided that the LCAP and the budget are aligned with one another. Information obtained during interviews indicates that the business department has not been engaged in the LCAP process in the past, although the current administration plans to work with teams to integrate the work more closely.	<p><u>7/23/19 Update:</u></p> <ol style="list-style-type: none"> <li>The budget office and LCAP staff worked closely in developing the public hearing and board adoption documents for both the June 6th and June 20th board meetings. There was an intentional effort to make sure numbers tied in both the LCAP and budget presentations.</li> <li>A cross department group of staff from State and Federal, LCAP, school leadership and fiscal met June 27-28 to debrief and identify lessons learned in the LCAP, Budget, SPSA and continuous improvement process integration effort. The goal is to apply these learnings for the 2020-2021 budget, LCAP and SPSA processes with a focus on continuous improvement.</li> </ol> <p><u>6/5/19 Update:</u></p> <ol style="list-style-type: none"> <li>LCAP/Budget staff schedule quarterly meetings to review milestones and project</li> </ol>

No.	FCMAT Finding	Status	District Response	Progress
				<p>goals. (Dates: 9/24/18, 12/19/18, 4/5/19, 4/16/19)</p> <p>2. School site budgets are now aligned to the LCAP goals and state priorities in the California School Dashboard as part of the One-Stop Staffing process.</p>
46.	Does the district develop and use written budget assumptions and projections that are reasonable, are aligned with the Common Message or county office of education instructions, and have been clearly articulated?	Complete	<p>Guidance provided in the May Revision Common Message stated that districts were “not to balance their budgets based on one-time revenues.” The narrative included with the district’s 2018-19 budget presented to its governing board on June 21, 2018 states that the district is using “\$13.2 million of one-time funds to meet the increase of labor contract negotiations.” The district cited and used appropriate assumptions related to percentages and amounts per unit of average daily attendance (ADA); however, the district did not follow the guidance included in the Common Message, the governor’s statement about one-time funds, or other industry-standard guidance, which expressly state not to budget one-time funding for ongoing costs. That one-time funding was an estimated \$344 per ADA at that time. The approved state budget enacted subsequent to the May Revision decreased the one-time per-ADA funding amount from an estimated \$344 per</p>	<p><u>3/1/21 Update:</u> Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p>Update 11/30/2020: BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a Board Meeting not later than January 2021.</p> <p><u>3/10/20 Update:</u> In order to maintain fiscal solvency, restore stability and address the long term financial issues, the District presented for consideration revisions to Board Policy (BP) 3100: Business and Noninstructional Operations which include: 1. The increase of the general fund expenditure reserve from the minimum 2% to a 5% reserve level. 2. One-Time funding should be used for one-time expenditures and shall only be used for an ongoing expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses. BP 3100 was presented to</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>ADA to \$185 per ADA, which created an approximately \$7.4 million deficit in the district's 2018-19 budget due to the district's action to fully commit the one-time funds to ongoing costs. This action will also have severe impacts on future years because the one-time funding will likely be unavailable to the district, leaving a \$13.2 million deficit moving forward.</p>	<p>the Board at the February 6, 2020 Board Meeting as a First Reading. 5/8/2020 Update: The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a First Reading for further review and discussion.</p> <p>Update: This is no longer the philosophy of the Superintendent or Board beginning July 1, 2018. The revised adopted budget was taken to the Board in October 2018.</p>
47.	<p>When appropriate, does the district budget and expend restricted funds before unrestricted funds?</p>	Complete	<p>The district's restricted general fund ending fund balance increased from \$4,456,029 in 2014-15 to \$10,224,117 in 2017-18. This indicates unrestricted funds are being expended before restricted funds, which creates a potential liability because the district may be required to return unspent restricted funds to the grantor.</p>	Ongoing: Monthly monitoring
48.	<p>Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow</p>	Complete	<p>During interviews, staff indicated that the accountant prepares the cash flow for a 24-month period. However, it was not being relied on because major concerns had been expressed regarding the accuracy of the information. During FCMAT's visit a separate</p>	<p>SCOE and staff have agreed on cash flow methodologies. SCOE will continue to do a secondary review.</p>

No.	FCMAT Finding	Status	District Response	Progress
	needs are known?		cash calculation and projection was prepared by the county office's fiscal advisor that concluded that the district will become cash insolvent in October 2019 based on current budget projections. This projection was different and showed more cash deficiency than the district-prepared cash flow projection. A more recent cash flow projection prepared by the district for 2018-19 first interim shows the cash insolvency date as November 2019, one month later than the projection prepared during FCMAT's fieldwork.	
49.	If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the general fund to cover the deficit spending?	Complete	<p>Although the district's multiyear financial projection includes transfers from the general fund to cover deficit spending in other funds, FCMAT believes that those transfers are inadequate based on prior year deficits. Without a specific plan to reduce deficit spending, specifically in the child development fund, the budgeted transfers are likely inadequate to cover the increasing costs of salaries and benefits.</p> <p>Based on unaudited actuals data, the following transfers were made from the general fund to the child development fund: 2015-16: \$1,500,000</p>	Board took action to reduce the size of the Child Development program by returning slots to the grantor (SETA) and thus the contribution to the Child Development program.



No.	FCMAT Finding	Status	District Response	Progress
			<p>2016-17: \$322,344 2017-18: \$502,296</p> <p>Based on 2018-19 Standardized Account Code Structure (SACS) data, transfers to the child development fund are projected to be as follows: 2018-19: \$2,345,207 2019-20: \$382,178 2020-21: \$382,178</p> <p>Assuming revenue and spending patterns remain the same, even if the current projected transfers of \$382,178 in 2019-20 and 2020-21 are included, the district's shortfall in cash would be as follows: 2019-20: (\$791,940.93) 2020-21: (\$2,754,969.93)</p> <p>The district must develop a plan to ensure its expenditures are equal to or less than expected revenues, but until that time it must ensure that its budget is revised to include adequate transfers to all funds, including the child development fund, so they have adequate cash to close the fiscal year. Unless an approved plan to reduce spending, or increase revenues, is implemented in 2018-19, these shortfalls in 2019- 20 and 2020-21 will</p>	

No.	FCMAT Finding	Status	District Response	Progress
			<p>increase the district's liabilities and further increase its projected general fund deficits. If this increased deficit is not remedied in 2018-19, it could cause the district to become cash insolvent prior to November 2019, based on current budget projections.</p>	
50.	<p>Has the district's enrollment been increasing or stable for the current and three prior years?</p>	Complete	<p>The district's enrollment has been declining for the last 15 years.</p>	<p>Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.</p>
51.	<p>Are the district's enrollment projection and assumptions based on historical data, industry-standard methods, and other reasonable considerations?</p>	Complete	<p>The district tracked the number of children who enter kindergarten as a percentage of countywide live births five years earlier to project kindergarten enrollment for the 2018-19 school year.</p> <p>However, to project enrollment in grades one through 12 for the same period, it used simple grade level progression rather than the more commonly used cohort survival method.</p> <p>The cohort survival method groups students by grade level upon entry and tracks them through each year they stay in school. This method evaluates the longitudinal relationship of the number of students passing from one grade to the next in a subsequent year. This method more closely accounts for retention,</p>	<p>Adopted FCMAT recommendation of using Cohort Survival Method for staffing and enrollment purposes.</p>

No.	FCMAT Finding	Status	District Response	Progress
			<p>dropouts and students transferring to and from a school or district by grade. Although other enrollment forecasting techniques are available, the cohort survival method usually is the best choice for local education agencies because of its sensitivity to incremental changes to several key variables including:</p> <ul style="list-style-type: none"> <li>* Birth rates and trends.</li> <li>* The historical ratio of enrollment progression between grade levels. Changes in educational programs.</li> <li>* Migration patterns.</li> <li>* Changes in local and regional demographics.</li> </ul>	
52.	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	Complete	<p>As mentioned in the budget development section of this analysis, the district stated in its 2018-19 budget narrative that one-time funding was used to pay for salary increases. This action will also have severe effects on the budget in future years because the one-time funding will likely not be available to the district, leaving a \$13.2 million deficit moving forward.</p>	<p><u>3/1/21 Update:</u> Revised BP 3100 adopted at 3/4/21 Board Meeting.</p> <p><u>11/30/20 Update:</u> BP 3100 was presented at the June 18, 2020 and June 25, 2020 Board Meeting as a Second Reading. Revised drafts will be presented at a future Board Meeting not later than January 2021.</p> <p><u>5/8/20 Update:</u> The proposed policy BP 3100 was scheduled for further Board review and discussion in March or April 2020 Board meetings but this was delayed due to the impact of the COVID-19 pandemic on District operations. BP 3100 will be presented to the Board at the May 21, 2020 Board Meeting as a</p>

No.	FCMAT Finding	Status	District Response	Progress
				<p>First Reading for further review and discussion.  <u>3/10/20 Update:</u> BP 3100 was presented to the Board at the February 6, 2020 Board Meeting as a First Reading. One-Time funding should be used for one-time expenditures and shall only be used for an on-going expenditure as a last resort. As part of the approval of the annual budget, the Board shall consider any proposed use of One-Time funding and shall take separate action to approve such uses.</p>
53.	Does the district consistently account for all program costs, including allowable indirect costs, for each restricted resource?	Complete	<p>The district does not charge allowable indirect costs to special education, and as a result there is underreporting of the total cost of the program. If the indirect cost rate of 4.21% for 2018-19 were applied to the district's 2018-19 annual special education expenditures of \$107,398,026, the resulting allowable indirect cost would be \$4,521,457. The district's total actual indirect charge for special education has been approximately \$100,000 per year. The industry-standard practice is to consistently account for indirect costs in all restricted resources, including special education. The district is not correctly identifying the true cost of its special education programs.</p>	<p>The 2019/20 Proposed Budget includes charging indirect to all appropriate grants.</p>

No.	FCMAT Finding	Status	District Response	Progress
54.	Is training on the budget and governance provided to board members at least every two years?	Complete	There was no evidence that budget or governance training is provided to board members regularly.	The Superintendent has been conducting Board Learning Sessions. Board governance trainings has been an ongoing and regular practice for the Board of Education for the past two years. Budget trainings have not previously been provided outside of the regular meeting setting over the past couple of years, but will begin with the 2019-20 academic year.
55.	Does the district use its most current multiyear projection when making financial decisions?	Complete	It appears that the district used multiyear projections when making financial decisions until the 2017-18 fiscal year, but that this practice ceased in that year, during which it also entered into a multiyear agreement with the SCTA (December 7, 2017) that granted ongoing salary increases without a budget reduction plan to maintain minimum reserves through 2020-21.	Current budget philosophy is to understand fourth year budget implications of financial decisions.
56.	Are the sources of repayment for non-voter-approved debt stable {such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others}, predictable, and other than unrestricted general fund?	Complete	The district has \$67,920,000 in outstanding lease revenue bonds. The annual debt service payment is approximately \$5,400,000 and continues through fiscal year 2025-26. The annual debt service payments are made from a combination of unrestricted general fund revenue and developer fees.	Debt payment transferred outside of the General Fund to Mello Roos tax collections.

No.	FCMAT Finding	Status	District Response	Progress
57.	Does the district analyze and adjust staffing based on staffing ratios and enrollment?	Complete	<p>The district did not provide evidence that regular analysis of staffing ratios is compared with actual enrollment or that adjustments are made in accordance with sites' or departments' needs after the one-stop budget and staffing process occurs in January or February of each year during the budget development process. During one-stop, because the primary purpose appears to be developing the March 15 notice list, staffing ratios are compared against enrollment projections, and staffing is scheduled accordingly.</p> <p>Although this process is efficient for meeting the March 15 deadline as well as initial budget development projections, the decisions made during one-stop need to be reassessed as the year proceeds and actual enrollment numbers are known.</p>	Yes. Allocations to staffing are based on contract class size ratios and adopted Cohort Survival Method for enrollment projections.
58.	Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and interim reporting periods?	Complete	It is best practice to have a position control system that is integrated with, or at least reconciled with, budget, payroll and human resources records. The district does not reconcile these records regularly to ensure that its budget represents the amount the district should set aside for such costs. In interviews, employees indicated that the	Position Control true-up conducted with the support of SCOE fiscal experts. Regular bi-weekly meetings are now being conducted to ensure position control is reconciled.

No.	FCMAT Finding	Status	District Response	Progress
			<p>number of open positions shown in financial reports is usually inflated.</p> <p>At interim reporting times, the district identifies variances between budgeted and actual amounts, and salary and benefit budgets are often revised based on that analysis. By contrast, standard industry practice is to reconcile actual human resources and payroll records to ensure that only open, authorized positions are shown as such in the budget; if an open position exists that should be closed, the appropriate paperwork is completed to do so, and the budget is updated.</p>	
59.	Does the governing board approve all new positions before positions are posted?	Complete	The governing board approves new positions after employees have been hired rather than when the position is vacant or posted.	New process established: Cabinet Member to bring forth new positions to the Cabinet meeting for review and discussion. If allowed, the new position moves forward to Deputy and Superintendent for approval. Approved position is then submitted to the Budget department for assignment of position control identifying number. Budget then sends completed position requisition to H.R. for posting (Business Process Map was created for this new process and is currently being revised).

No.	FCMAT Finding	Status	District Response	Progress
60.	Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?	Complete	Staff indicated that those responsible for human resources, payroll and budget meet two times per year. Scheduled meetings should be conducted at least monthly to resolve ongoing issues and problems, as well as improve processes, between the departments.	H.R. and Business Services now meet bi-monthly.



**2022-2023**  
**Second Interim Financial Report**



**Guiding Principle**

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

Board of Education  
March 16, 2023

# **Sacramento City Unified School District**

## **Board of Education**

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 16, 2023 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:	X	
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).		X
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	37,419.95	37,419.95		
	Charter School	1,447.25	1,414.22		
	<b>Total ADA</b>	<b>38,867.20</b>	<b>38,834.17</b>	<b>(.1%)</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	36,226.44	35,768.49		
	Charter School	1,447.25	1,414.22		
	<b>Total ADA</b>	<b>37,673.69</b>	<b>37,182.71</b>	<b>(1.3%)</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	34,975.23	34,124.02		
	Charter School	1,447.25	1,414.22		
	<b>Total ADA</b>	<b>36,422.48</b>	<b>35,538.24</b>	<b>(2.4%)</b>	<b>Not Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The standard was not met in the 2nd subsequent year because enrollment and ADA to enrollment yields were adjusted based on updated enrollment projections and recent attendance trends reflected in the District's current year P-1 ADA report.

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	36,543.00	37,289.00		
Charter School	1,538.00	1,532.00		
<b>Total Enrollment</b>	<b>38,081.00</b>	<b>38,821.00</b>	<b>1.9%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	36,360.00	36,506.00		
Charter School	1,538.00	1,532.00		
<b>Total Enrollment</b>	<b>37,898.00</b>	<b>38,038.00</b>	<b>.4%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	36,179.00	36,320.00		
Charter School	1,538.00	1,532.00		
<b>Total Enrollment</b>	<b>37,717.00</b>	<b>37,852.00</b>	<b>.4%</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 first interim projections by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	38,220	40,408	
Charter School			
<b>Total ADA/Enrollment</b>	<b>38,220</b>	<b>40,408</b>	<b>94.6%</b>
Second Prior Year (2020-21)			
District Regular	38,220	39,003	
Charter School			
<b>Total ADA/Enrollment</b>	<b>38,220</b>	<b>39,003</b>	<b>98.0%</b>
First Prior Year (2021-22)			
District Regular	32,673	38,045	
Charter School			
<b>Total ADA/Enrollment</b>	<b>32,673</b>	<b>38,045</b>	<b>85.9%</b>
		Historical Average Ratio:	92.8%
	<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>		<b>93.3%</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	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	33,185	37,289		
Charter School	1,414	1,532		
<b>Total ADA/Enrollment</b>	<b>34,599</b>	<b>38,821</b>	<b>89.1%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	33,206	36,506		
Charter School	1,414	1,532		
<b>Total ADA/Enrollment</b>	<b>34,620</b>	<b>38,038</b>	<b>91.0%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	33,037	36,320		
Charter School	1,414	1,532		
<b>Total ADA/Enrollment</b>	<b>34,451</b>	<b>37,852</b>	<b>91.0%</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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2022-23)	495,885,160.00	496,196,542.00	.1%	Met
1st Subsequent Year (2023-24)	504,783,051.00	512,343,330.00	1.5%	Met
2nd Subsequent Year (2024-25)	509,786,496.00	509,085,412.00	(.1%)	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 first interim projections 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 (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	300,961,267.98	
Second Prior Year (2020-21)	301,601,587.00	327,117,964.02	92.2%
First Prior Year (2021-22)	330,431,834.82	355,668,555.40	92.9%
	Historical Average Ratio:		92.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>89.9% to 95.9%</b>	<b>89.9% to 95.9%</b>	<b>89.9% to 95.9%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	331,827,054.06	363,529,251.32	91.3%	Met	
1st Subsequent Year (2023-24)	352,357,281.64	385,788,764.64	91.3%	Met	
2nd Subsequent Year (2024-25)	361,161,172.00	397,004,411.00	91.0%	Met	

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

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

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

**Explanation:**  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2022-23)	166,767,828.52	166,700,663.89	0.0%	No
1st Subsequent Year (2023-24)	89,601,115.52	89,533,951.00	-.1%	No
2nd Subsequent Year (2024-25)	46,348,135.95	46,280,971.00	-.1%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	197,867,969.79	191,468,923.72	-3.2%	No
1st Subsequent Year (2023-24)	113,147,107.96	119,558,033.00	5.7%	Yes
2nd Subsequent Year (2024-25)	113,147,107.96	119,558,033.00	5.7%	Yes

Explanation:  
(required if Yes)

Other State Revenue is out of range for the two subsequent years due to the addition of Proposition 28 projected revenues of \$6.3M.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	8,355,045.36	8,467,087.61	1.3%	No
1st Subsequent Year (2023-24)	8,127,772.36	8,211,815.00	1.0%	No
2nd Subsequent Year (2024-25)	8,127,772.36	8,211,815.00	1.0%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	59,600,092.59	55,490,616.70	-6.9%	Yes
1st Subsequent Year (2023-24)	33,673,878.36	35,043,075.00	4.1%	No
2nd Subsequent Year (2024-25)	33,943,072.63	34,478,745.00	1.6%	No

Explanation:  
(required if Yes)

The current year is out of range due to adjusting projected expenditures related to supplemental and concentration funded actions and services for LCAP.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	153,194,400.06	158,044,673.60	3.2%	No
1st Subsequent Year (2023-24)	108,427,778.28	114,119,408.00	5.2%	Yes
2nd Subsequent Year (2024-25)	110,616,633.18	115,474,739.00	4.4%	No

Explanation:  
(required if Yes)

Services and Other Operating Expenditures is out of range for the 1st subsequent year due to adding back one-time savings from 2nd interim adjustments and budgeting for Prop 28 expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	372,990,843.67	366,636,675.22	-1.7%	Met
1st Subsequent Year (2023-24)	210,875,995.84	217,303,799.00	3.0%	Met
2nd Subsequent Year (2024-25)	167,623,016.27	174,050,819.00	3.8%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	212,794,492.65	213,535,290.30	.3%	Met
1st Subsequent Year (2023-24)	142,101,656.64	149,162,483.00	5.0%	Met
2nd Subsequent Year (2024-25)	144,559,705.81	149,953,484.00	3.7%	Met

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

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

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

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

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

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

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

		Second Interim Contribution		
		Projected Year Totals		
		Required Minimum	(Fund 01, Resource 8150,	
		Contribution	Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	18,988,408.00	17,150,000.00	Not Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		17,150,000.00	

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

The 3% contribution will be evaluated during the year end closing process and based on actuals excluding expenses related to the funding sources noted above.

**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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.5%	12.9%	12.9%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.8%</b>	<b>4.3%</b>	<b>4.3%</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 (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	39,198,860.56	364,654,793.32		N/A	Met
1st Subsequent Year (2023-24)	24,564,783.36	386,914,306.64		N/A	Met
2nd Subsequent Year (2024-25)	1,015,981.00	398,129,953.00		N/A	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 ) (Form MYPI, Line D2)		
Current Year (2022-23)	190,524,527.15		Met
1st Subsequent Year (2023-24)	210,150,241.77		Met
2nd Subsequent Year (2024-25)	171,947,737.28		Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	223,944,996.00		Met

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<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 \$75,000 (greater of)	0	to 300
4% or \$75,000 (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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	34,599.10	33,205.86	33,036.67
<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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes
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2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	0.00		

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	772,378,034.85	700,237,962.38	711,555,283.49
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	772,378,034.85	700,237,962.38	711,555,283.49
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,447,560.70	14,004,759.25	14,231,105.67



6. Reserve Standard - by Amount  
(\$75,000 for districts with less than 1,001 ADA, else 0)

7. **District's Reserve Standard**  
**(Greater of Line B5 or Line B6)**

0.00	0.00	0.00
<b>15,447,560.70</b>	<b>14,004,759.25</b>	<b>14,231,105.67</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 (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	15,400,712.00	13,957,910.72	14,184,257.14
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	50,485,187.97	76,492,772.93	77,282,407.51
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.10)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	65,885,899.87	90,450,683.65	91,466,664.65
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.53%	12.92%	12.85%
<b>District's Reserve Standard</b> (Section 10B, Line 7):	<b>15,447,560.70</b>	<b>14,004,759.25</b>	<b>14,231,105.67</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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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 first interim projections that may impact the budget?

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(96,991,460.00)	(96,991,460.00)	0.0%	0.00	Met
1st Subsequent Year (2023-24)	(105,656,795.00)	(105,512,812.00)	-.1%	(143,983.00)	Met
2nd Subsequent Year (2024-25)	(114,885,377.00)	(114,588,050.00)	-.3%	(297,327.00)	Met

<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	2,342,426.00	2,342,426.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	2,342,426.00	2,342,426.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	2,342,426.00	2,342,426.00	0.0%	0.00	Met

<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	1,116,902.00	1,125,542.00	.8%	8,640.00	Met
1st Subsequent Year (2023-24)	1,116,902.00	1,125,542.00	.8%	8,640.00	Met
2nd Subsequent Year (2024-25)	1,116,902.00	1,125,542.00	.8%	8,640.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	28	Fund 51 - Bond Interest and Redemption Fund	Object 7438, 7439	476,197,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1000-3999	5,527,332

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

Lease Revenue Bonds	19	Fund 25 - Developer Fees, Fund 49 - Mello Roos	Object 7438/7439	55,030,000
<b>TOTAL:</b>				<b>536,755,299</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	48,556,901	46,753,010	43,336,177	44,311,801
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,462,404	5,467,974	5,466,294	5,462,364

Total Annual Payments:	54,019,305	52,220,984	48,802,471	49,774,165
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

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

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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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	442,140,012.00	442,140,012.00
b. OPEB plan(s) fiduciary net position (if applicable)	133,906,497.00	133,906,497.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	308,233,515.00	308,233,515.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

	First Interim (Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	28,427,786.00	28,427,786.00
1st Subsequent Year (2023-24)	28,427,786.00	28,427,786.00
2nd Subsequent Year (2024-25)	28,427,786.00	28,427,786.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2022-23)	25,045,511.92	24,639,525.80
1st Subsequent Year (2023-24)	25,045,511.92	24,639,525.80
2nd Subsequent Year (2024-25)	25,045,511.92	24,638,525.80

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2022-23)	19,288,427.00	19,288,427.00
1st Subsequent Year (2023-24)	20,029,056.00	20,029,056.00
2nd Subsequent Year (2024-25)	20,988,265.00	20,988,265.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	3,098	3,098
1st Subsequent Year (2023-24)	3,098	3,098
2nd Subsequent Year (2024-25)	3,098	3,098

4. Comments:

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

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

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

2 Self-Insurance Liabilities	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	15,102,524.00	14,736,998.00
b. Unfunded liability for self-insurance programs	15,102,524.00	14,736,998.00

3 Self-Insurance Contributions	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)	15,068,840.00	15,068,840.00
1st Subsequent Year (2023-24)	15,068,840.00	15,068,840.00
2nd Subsequent Year (2024-25)	15,068,840.00	15,068,840.00

b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)	15,068,840.00	15,068,840.00
1st Subsequent Year (2023-24)	15,068,840.00	15,068,840.00
2nd Subsequent Year (2024-25)	15,068,840.00	15,068,840.00

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,265.7	2,267.6	2,261.6	2,255.6

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

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")

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

Negotiations Not Settled

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

2,666,773
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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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**Certificated (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

Yes	Yes	Yes
51,559,583	55,684,350	60,139,098
100.0%	100.0%	100.0%
0.0%	8.0%	8.0%

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

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

No
----

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

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If Yes, explain the nature of the new costs:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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**Certificated (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

Yes	Yes	Yes
0	2,773,334	2,867,859
0.0%	1.4%	1.4%

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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**Certificated (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?

Yes	No	No
Yes	No	No

**Certificated (Non-management) - Other**

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

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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 first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No
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**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	1,357.9	1,404.8	1,404.8	1,404.8

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

No
----

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

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

If No, complete questions 6 and 7.

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

Yes
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If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

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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
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If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: 

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End Date: 

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5. Salary settlement:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

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Negotiations Not Settled

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

822,695
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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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7. Amount included for any tentative salary schedule increases

0	0	0
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	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits	25,976,866	28,055,016	30,299,417
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	8.0%	8.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**  
 Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		

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

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	425,159	438,086
3. Percent change in step & column over prior year	0.0%	.7%	.7%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

**Classified (Non-management) - Other**

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	290.8	324.2	324.2	324.2

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

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

No			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

473,866

4. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	0	0	0

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes	Yes
5,569,327	6,014,873	6,496,063	
100.0%	100.0%	100.0%	
0.0%	8.0%	8.0%	

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes	Yes

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
--	---------------------------	----------------------------------	----------------------------------

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Yes	Yes	Yes	Yes
43,200	43,200	43,200	
0.0%	0.0%	0.0%	

S9.

**Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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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.

- |   |                                  |
|---|----------------------------------|
| <b>A1.</b> 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)                                 | <input type="text" value="No"/>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/>  |
| <b>A3.</b> Is enrollment decreasing in both the prior and current fiscal years?   | <input type="text" value="Yes"/> |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?  | <input type="text" value="No"/>  |
| <b>A5.</b> 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? | <input type="text" value="No"/>  |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="Yes"/> |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <input type="text" value="Yes"/> |
| <b>A8.</b> 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.)  | <input type="text" value="Yes"/> |
| <b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/>  |

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

**Comments:**  
(optional)

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End of School District Second Interim Criteria and Standards Review

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	481,819,485.00	3.35%	497,966,273.00	(.65%)	494,708,355.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	10,945,417.00	0.00%	10,945,417.00	0.00%	10,945,417.00
4. Other Local Revenues	8600-8799	5,737,785.88	0.00%	5,737,786.00	0.00%	5,737,786.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,342,426.00	0.00%	2,342,426.00	0.00%	2,342,426.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(96,991,460.00)	8.79%	(105,512,812.00)	8.60%	(114,588,050.00)
6. Total (Sum lines A1 thru A5c)		403,853,653.88	1.89%	411,479,090.00	(3.00%)	399,145,934.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				171,624,429.73		178,005,578.00
b. Step & Column Adjustment				2,402,742.00		2,492,078.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,978,406.27		(500,424.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	171,624,429.73	3.72%	178,005,578.00	1.12%	179,997,232.00
2. Classified Salaries						
a. Base Salaries				40,050,907.14		41,752,900.64
b. Step & Column Adjustment				280,356.00		292,270.36
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,421,637.50		1,004,364.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,050,907.14	4.25%	41,752,900.64	3.11%	43,049,535.00
3. Employee Benefits	3000-3999	120,151,717.19	10.36%	132,598,803.00	4.16%	138,114,405.00
4. Books and Supplies	4000-4999	11,237,166.46	27.12%	14,285,184.00	2.50%	14,642,352.00
5. Services and Other Operating Expenditures	5000-5999	25,426,996.50	(.38%)	25,329,424.00	2.59%	25,986,592.00
6. Capital Outlay	6000-6999	1,943,622.36	(86.55%)	261,354.00	0.00%	261,354.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,540,000.00	0.00%	1,540,000.00	0.00%	1,540,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,445,588.06)	(5.46%)	(7,984,479.00)	(17.50%)	(6,587,059.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,125,542.00	0.00%	1,125,542.00	0.00%	1,125,542.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		364,654,793.32	6.10%	386,914,306.64	2.90%	398,129,953.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		39,198,860.56		24,564,783.36		1,015,981.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		65,034,532.41		104,233,392.97		128,798,176.33
2. Ending Fund Balance (Sum lines C and D1)		104,233,392.97		128,798,176.33		129,814,157.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	32,431,681.00		32,431,681.00		32,431,681.00
d. Assigned	9780	5,590,812.00		5,590,811.68		5,590,811.68
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	15,400,712.00		13,957,910.72		14,184,257.14
2. Unassigned/Unappropriated	9790	50,485,187.97		76,492,772.93		77,282,407.51
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		104,233,392.97		128,798,176.33		129,814,157.33
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,400,712.00		13,957,910.72		14,184,257.14
c. Unassigned/Unappropriated	9790	50,485,187.97		76,492,772.93		77,282,407.51
(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)		65,885,899.97		90,450,683.65		91,466,664.65
<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.						
B.1.d-adjustments are for the removal of 3 PD days, removal of one-time salary expenses, FTE reductions for enrollment decline and the add back of first/second interim salary savings for 23-24. 24-25 adjustments are for FTE decreases for enrollment decline. B.2.d - adjustments are for the removal of one time expenses related to stipends offset by the add back of first/second interim savings and added salaries for program enhancements.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	2,251,179.00	0.00%	2,251,179.00	0.00%	2,251,179.00
2. Federal Revenues	8100-8299	166,700,663.89	(46.29%)	89,533,951.00	(48.31%)	46,280,971.00
3. Other State Revenues	8300-8599	180,523,506.72	(39.83%)	108,612,616.00	0.00%	108,612,616.00
4. Other Local Revenues	8600-8799	2,729,301.73	(9.35%)	2,474,029.00	0.00%	2,474,029.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	96,991,460.00	8.79%	105,512,812.00	8.60%	114,588,050.00
6. Total (Sum lines A1 thru A5c)		449,196,111.34	(31.35%)	308,384,587.00	(11.08%)	274,206,845.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				65,501,953.24		70,296,818.24
b. Step & Column Adjustment				370,592.00		375,781.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,424,273.00		9,324,050.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,501,953.24	7.32%	70,296,818.24	13.80%	79,996,649.24
2. Classified Salaries						
a. Base Salaries				31,863,946.81		31,240,738.00
b. Step & Column Adjustment				144,802.19		145,816.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(768,011.00)		1,223,247.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,863,946.81	(1.96%)	31,240,738.00	4.38%	32,609,801.00
3. Employee Benefits	3000-3999	89,962,793.61	.82%	90,704,970.00	(3.25%)	87,756,217.00
4. Books and Supplies	4000-4999	44,253,450.24	(53.09%)	20,757,891.00	(4.44%)	19,836,393.00
5. Services and Other Operating Expenditures	5000-5999	132,617,677.10	(33.05%)	88,789,984.00	.79%	89,488,147.00
6. Capital Outlay	6000-6999	36,471,843.80	(82.03%)	6,553,257.00	(69.94%)	1,969,923.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,051,576.73	(6.54%)	6,590,468.00	(21.20%)	5,193,048.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(1,610,470.50)		(3,424,847.75)
11. Total (Sum lines B1 thru B10)		407,723,241.53	(23.15%)	313,323,655.74	.03%	313,425,330.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		41,472,869.81		(4,939,068.74)		(39,218,485.49)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,818,264.37		86,291,134.18		81,352,065.44
2. Ending Fund Balance (Sum lines C and D1)		86,291,134.18		81,352,065.44		42,133,579.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	86,291,134.28		81,352,065.44		42,133,579.95
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(.10)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		86,291,134.18		81,352,065.44		42,133,579.95
<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.						
B1d & B2d: net adjustments made for removing expenditures related to expiring grants and carry over which is offset by adjustments in special education programs for FY 23-24, in FY 24-25 adjustments are the net of removing ESSER III salaries offset by increased salaries utilizing the Arts, Music, Instructional Materials block grant as well as the Learning Recovery Emergency block grant. B.10 - budget adjustments needed to be made to self sustaining grants for increased costs for step/column and health/welfare increases in each subsequent year.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 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	484,070,664.00	3.34%	500,217,452.00	(.65%)	496,959,534.00
2. Federal Revenues	8100-8299	166,700,663.89	(46.29%)	89,533,951.00	(48.31%)	46,280,971.00
3. Other State Revenues	8300-8599	191,468,923.72	(37.56%)	119,558,033.00	0.00%	119,558,033.00
4. Other Local Revenues	8600-8799	8,467,087.61	(3.01%)	8,211,815.00	0.00%	8,211,815.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,342,426.00	0.00%	2,342,426.00	0.00%	2,342,426.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		853,049,765.22	(15.61%)	719,863,677.00	(6.46%)	673,352,779.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				237,126,382.97		248,302,396.24
b. Step & Column Adjustment				2,773,334.00		2,867,859.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				8,402,679.27		8,823,626.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	237,126,382.97	4.71%	248,302,396.24	4.71%	259,993,881.24
2. Classified Salaries						
a. Base Salaries				71,914,853.95		72,993,638.64
b. Step & Column Adjustment				425,158.19		438,086.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				653,626.50		2,227,611.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,914,853.95	1.50%	72,993,638.64	3.65%	75,659,336.00
3. Employee Benefits	3000-3999	210,114,510.80	6.28%	223,303,773.00	1.15%	225,870,622.00
4. Books and Supplies	4000-4999	55,490,616.70	(36.85%)	35,043,075.00	(1.61%)	34,478,745.00
5. Services and Other Operating Expenditures	5000-5999	158,044,673.60	(27.79%)	114,119,408.00	1.19%	115,474,739.00
6. Capital Outlay	6000-6999	38,415,466.16	(82.26%)	6,814,611.00	(67.26%)	2,231,277.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,540,000.00	0.00%	1,540,000.00	0.00%	1,540,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,394,011.33)	0.00%	(1,394,011.00)	0.00%	(1,394,011.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,125,542.00	0.00%	1,125,542.00	0.00%	1,125,542.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,610,470.50)		(3,424,847.75)
11. Total (Sum lines B1 thru B10)		772,378,034.85	(9.34%)	700,237,962.38	1.62%	711,555,283.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		80,671,730.37		19,625,714.62		(38,202,504.49)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		109,852,796.78		190,524,527.15		210,150,241.77
2. Ending Fund Balance (Sum lines C and D1)		190,524,527.15		210,150,241.77		171,947,737.28
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740	86,291,134.28		81,352,065.44		42,133,579.95
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	32,431,681.00		32,431,681.00		32,431,681.00
d. Assigned	9780	5,590,812.00		5,590,811.68		5,590,811.68
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,400,712.00		13,957,910.72		14,184,257.14

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	50,485,187.87		76,492,772.93		77,282,407.51
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		190,524,527.15		210,150,241.77		171,947,737.28
<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	15,400,712.00		13,957,910.72		14,184,257.14
c. Unassigned/Unappropriated	9790	50,485,187.97		76,492,772.93		77,282,407.51
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.10)		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)		65,885,899.87		90,450,683.65		91,466,664.65
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.53%		12.92%		12.85%
<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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		34,599.10		33,205.86		33,036.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		772,378,034.85		700,237,962.38		711,555,283.49
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		772,378,034.85		700,237,962.38		711,555,283.49
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,447,560.70		14,004,759.25		14,231,105.67
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		15,447,560.70		14,004,759.25		14,231,105.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

## GENERAL FUND

### **General Fund Definition**

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	454,072,523.00	482,045,473.00	269,205,185.82	481,819,485.00	(225,988.00)	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	56,524,860.00	10,945,417.00	4,612,689.16	10,945,417.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,910,294.43	5,657,294.63	3,589,142.93	5,737,785.88	80,491.25	1.4%
5) TOTAL, REVENUES			516,507,677.43	498,648,184.63	277,407,017.91	498,502,687.88		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	177,131,599.94	175,173,340.99	85,413,439.64	171,624,429.73	3,548,911.26	2.0%
2) Classified Salaries		2000-2999	39,061,129.53	39,811,545.96	22,268,230.50	40,050,907.14	(239,361.18)	-0.6%
3) Employee Benefits		3000-3999	126,337,116.49	123,506,005.03	60,589,563.56	120,151,717.19	3,354,287.84	2.7%
4) Books and Supplies		4000-4999	8,011,516.25	14,901,485.51	5,377,219.17	11,237,166.46	3,664,319.05	24.6%
5) Services and Other Operating Expenditures		5000-5999	23,735,745.19	25,704,202.22	14,340,875.65	25,426,996.50	277,205.72	1.1%
6) Capital Outlay		6000-6999	29,000.00	261,353.74	254,496.84	1,943,622.36	(1,682,268.62)	-643.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,540,000.00	1,540,000.00	750,809.95	1,540,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,279,892.53)	(8,395,278.92)	(345,275.62)	(8,445,588.06)	50,309.14	-0.6%
9) TOTAL, EXPENDITURES			367,566,214.87	372,502,654.53	188,649,359.69	363,529,251.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			148,941,462.56	126,145,530.10	88,757,658.22	134,973,436.56		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,116,902.00	0.00	1,125,542.00	(8,640.00)	-0.8%
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	(96,922,460.00)	(96,991,460.00)	0.00	(96,991,460.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(94,580,034.00)	(95,765,936.00)	0.00	(95,774,576.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			54,361,428.56	30,379,594.10	88,757,658.22	39,198,860.56		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,034,532.41	65,034,532.41		65,034,532.41	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)			65,034,532.41	65,034,532.41		65,034,532.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,034,532.41	65,034,532.41		65,034,532.41		
2) Ending Balance, June 30 (E + F1e)			119,395,960.97	95,414,126.51		104,233,392.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	41,439,681.00	36,325,135.00		32,431,681.00		
Additional 3% Reserve for Economic Uncertainty per BP 3100	0000	9760	19,431,681.00					
Professional Learning	0000	9760	3,100,000.00					
History/Social Science & World Language Textbook Adoption	0000	9760	13,000,000.00					
Multi-Tiered Systems of Support	0000	9760	400,000.00					
EPOCH Anti-bias Anti-racist professional learning	0000	9760	400,000.00					
Communications	0000	9760	60,000.00					
Summer School programs	0000	9760	5,000,000.00					
Transitional Kindergarten Support	0000	9760	48,000.00					
History/Social Science and World Language Textbook Adoption	0000	9760		13,000,000.00				
3% Additional Reserve for Economic Uncertainty per BP3100	0000	9760		23,325,135.00				
History/Social Science and World Language Textbook Adoption	0000	9760				13,000,000.00		
Additional 3% Reserve For Economic Uncertainty Per BP3100	0000	9760				19,431,681.00		
d) Assigned								
Other Assignments		9780	27,106,041.00	6,917,721.00		5,590,812.00		
2021-22 Unsettled Negotiations	0000	9780	9,349,809.00					
2022-23 Projected Deficit	0000	9780	1,881,433.00					
2023-24 Projected Deficit	0000	9780	14,752,914.00					
MAA	0000	9780	1,121,885.00					
Unrestricted Site Programs	0000	9780		383,845.00				
Supplemental/Concentration Funding Increase	0000	9780		5,411,991.00				
Medical Administration Activities (MAA)	0000	9780		1,121,885.00				
Unrestricted Site Programs	0000	9780				735,545.00		
Supplemental Concentration Funds	0000	9780				4,855,267.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,954,460.00	15,550,090.00		15,400,712.00		
Unassigned/Unappropriated Amount		9790	37,570,778.97	36,296,180.51		50,485,187.97		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	260,474,302.00	264,019,389.00	153,786,902.00	264,331,511.00	312,122.00	0.1%
Education Protection Account State Aid - Current Year		8012	89,031,028.00	103,830,832.00	52,896,165.00	103,813,294.00	(17,538.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	(2,621,115.11)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	686,914.00	676,780.00	335,422.38	676,780.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	83,423,477.00	90,638,481.00	49,145,474.18	90,638,481.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unsecured Roll Taxes		8042	2,441,088.00	2,922,607.00	3,073,254.42	2,922,607.00	0.00	0.0%
Prior Years' Taxes		8043	616,006.00	565,379.00	1,036,693.56	565,379.00	0.00	0.0%
Supplemental Taxes		8044	3,481,006.00	4,137,666.00	1,051,729.95	4,137,666.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,082,369.00	17,357,503.00	11,931,736.55	17,357,503.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,676,020.00	11,736,523.00	422,090.01	11,753,321.00	16,798.00	0.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	3,046.88	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			467,912,210.00	495,885,160.00	271,061,399.82	496,196,542.00	311,382.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,839,687.00)	(13,839,687.00)	(1,856,214.00)	(14,377,057.00)	(537,370.00)	3.9%
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			454,072,523.00	482,045,473.00	269,205,185.82	481,819,485.00	(225,988.00)	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, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	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	1,459,531.00	1,459,531.00	1,452,892.00	1,459,531.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,901,089.00	5,901,089.00	3,111,213.38	5,901,089.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	49,164,240.00	3,584,797.00	48,583.78	3,584,797.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			56,524,860.00	10,945,417.00	4,612,689.16	10,945,417.00	0.00	0.0%
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other		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	85,876.00	85,876.00	22,575.87	85,876.00	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	1,866,081.00	1,891,939.98	1,160,222.18	1,891,939.98	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	735,986.00	1,250,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,968,490.00	1,968,490.00	160,040.91	1,968,490.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	739,847.43	460,988.65	1,510,317.97	541,479.90	80,491.25	17.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,910,294.43	5,657,294.63	3,589,142.93	5,737,785.88	80,491.25	1.4%
<b>TOTAL, REVENUES</b>			516,507,677.43	498,648,184.63	277,407,017.91	498,502,687.88	(145,496.75)	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	147,692,450.37	145,352,310.63	69,942,671.86	142,959,090.77	2,393,219.86	1.6%
Certificated Pupil Support Salaries		1200	10,968,340.78	11,523,336.34	5,851,596.56	11,312,586.89	210,749.45	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	17,205,591.91	16,988,324.65	9,293,024.06	16,462,771.41	525,553.24	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	1,265,216.88	1,309,369.37	326,147.16	889,980.66	419,388.71	32.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			177,131,599.94	175,173,340.99	85,413,439.64	171,624,429.73	3,548,911.26	2.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	950,978.94	928,764.03	567,641.88	1,109,585.44	(180,821.41)	-19.5%
Classified Support Salaries		2200	15,378,441.02	16,673,248.52	9,495,921.75	16,675,843.10	(2,594.58)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,826,446.25	5,516,974.29	2,849,667.92	5,686,645.67	(169,671.38)	-3.1%
Clerical, Technical and Office Salaries		2400	14,962,751.48	14,741,123.91	8,407,640.03	14,619,311.07	121,812.84	0.8%
Other Classified Salaries		2900	1,942,511.84	1,951,435.21	947,358.92	1,959,521.86	(8,086.65)	-0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			39,061,129.53	39,811,545.96	22,268,230.50	40,050,907.14	(239,361.18)	-0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	33,018,037.78	32,661,869.46	15,278,528.98	30,902,046.50	1,759,822.96	5.4%
PERS		3201-3202	10,053,096.95	10,140,611.84	5,211,990.55	9,878,294.37	262,317.47	2.6%
OASDI/Medicare/Alternative		3301-3302	6,371,450.59	6,362,742.13	2,985,176.14	5,750,580.45	612,161.68	9.6%
Health and Welfare Benefits		3401-3402	57,598,175.48	55,496,436.57	27,666,344.72	55,090,685.70	405,750.87	0.7%
Unemployment Insurance		3501-3502	1,069,331.00	1,063,123.78	535,619.26	1,045,728.31	17,395.47	1.6%
Workers' Compensation		3601-3602	3,212,457.33	3,193,746.90	1,615,031.75	3,137,388.91	56,357.99	1.8%
OPEB, Allocated		3701-3702	14,958,338.36	14,530,754.83	7,268,701.96	14,290,909.60	239,845.23	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	56,229.00	56,719.52	28,170.20	56,083.35	636.17	1.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			126,337,116.49	123,506,005.03	60,589,563.56	120,151,717.19	3,354,287.84	2.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	34,478.00	4,224,576.41	4,135,973.17	4,222,187.96	2,388.45	0.1%
Books and Other Reference Materials		4200	104,423.77	105,004.48	9,681.11	113,903.73	(8,899.25)	-8.5%
Materials and Supplies		4300	7,413,360.49	10,045,519.31	1,104,177.67	6,278,199.11	3,767,320.20	37.5%
Noncapitalized Equipment		4400	459,253.99	526,385.31	127,387.22	622,875.66	(96,490.35)	-18.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			8,011,516.25	14,901,485.51	5,377,219.17	11,237,166.46	3,664,319.05	24.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	691,923.80	801,282.06	658,559.01	828,227.06	(26,945.00)	-3.4%
Travel and Conferences		5200	244,614.00	280,960.38	41,793.73	314,979.18	(34,018.80)	-12.1%
Dues and Memberships		5300	147,365.00	188,614.41	135,010.24	186,525.73	2,088.68	1.1%
Insurance		5400-5450	2,020,000.00	1,565,977.00	888,002.79	1,724,953.00	(158,976.00)	-10.2%
Operations and Housekeeping Services		5500	9,745,816.35	9,746,353.00	5,952,421.61	9,746,353.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,270,657.99	1,420,737.58	362,741.41	1,474,604.88	(53,867.30)	-3.8%
Transfers of Direct Costs		5710	(448,065.48)	(454,119.78)	(2,232.53)	(429,748.23)	(24,371.55)	5.4%
Transfers of Direct Costs - Interfund		5750	(1,981,056.71)	(2,008,597.29)	(32,043.70)	(2,012,958.01)	4,360.72	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	10,893,341.78	12,468,725.76	5,741,221.39	11,902,752.45	565,973.31	4.5%
Communications		5900	1,151,148.46	1,694,269.10	595,401.70	1,691,307.44	2,961.66	0.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			23,735,745.19	25,704,202.22	14,340,875.65	25,426,996.50	277,205.72	1.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	116,507.73	81,665.60	116,507.73	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	31,707.00	62,832.64	193,304.22	(161,597.22)	-509.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,000.00	56,139.01	106,791.66	1,567,901.41	(1,511,762.40)	-2,692.9%
Equipment Replacement		6500	27,000.00	57,000.00	3,206.94	65,909.00	(8,909.00)	-15.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,000.00	261,353.74	254,496.84	1,943,622.36	(1,682,268.62)	-643.7%
<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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	748,703.00	1,500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	2,106.95	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,540,000.00	1,540,000.00	750,809.95	1,540,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(7,088,334.06)	(7,023,814.36)	(326,162.78)	(7,051,576.73)	27,762.37	-0.4%
Transfers of Indirect Costs - Interfund		7350	(1,191,558.47)	(1,371,464.56)	(19,112.84)	(1,394,011.33)	22,546.77	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,279,892.53)	(8,395,278.92)	(345,275.62)	(8,445,588.06)	50,309.14	-0.6%
TOTAL, EXPENDITURES			367,566,214.87	372,502,654.53	188,649,359.69	363,529,251.32	8,973,403.21	2.4%
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,342,426.00	2,342,426.00	0.00	2,342,426.00	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/ 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	1,116,902.00	0.00	1,125,542.00	(8,640.00)	-0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,116,902.00	0.00	1,125,542.00	(8,640.00)	-0.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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	(96,922,460.00)	(96,991,460.00)	0.00	(96,991,460.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(96,922,460.00)	(96,991,460.00)	0.00	(96,991,460.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(94,580,034.00)	(95,765,936.00)	0.00	(95,774,576.00)	(8,640.00)	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,251,179.00	2,251,179.00	0.00	2,251,179.00	0.00	0.0%
2) Federal Revenue		8100-8299	91,620,566.87	166,767,828.52	25,847,798.07	166,700,663.89	(67,164.63)	0.0%
3) Other State Revenue		8300-8599	77,161,858.71	186,922,552.79	88,970,684.38	180,523,506.72	(6,399,046.07)	-3.4%
4) Other Local Revenue		8600-8799	2,348,651.42	2,697,750.73	2,831,736.39	2,729,301.73	31,551.00	1.2%
5) TOTAL, REVENUES			173,382,256.00	358,639,311.04	117,650,218.84	352,204,651.34		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	65,846,911.68	66,906,176.46	30,029,862.99	65,501,953.24	1,404,223.22	2.1%
2) Classified Salaries		2000-2999	31,616,782.87	32,555,634.74	14,582,841.43	31,863,946.81	691,687.93	2.1%
3) Employee Benefits		3000-3999	89,430,083.36	91,201,019.70	26,692,384.23	89,962,793.61	1,238,226.09	1.4%
4) Books and Supplies		4000-4999	21,326,015.00	44,698,607.08	2,933,613.84	44,253,450.24	445,156.84	1.0%
5) Services and Other Operating Expenditures		5000-5999	61,790,517.00	127,490,197.84	26,965,287.22	132,617,677.10	(5,127,479.26)	-4.0%
6) Capital Outlay		6000-6999	5,400,251.27	36,351,902.63	10,182,021.15	36,471,843.80	(119,941.17)	-0.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,088,334.06	7,023,814.36	326,162.78	7,051,576.73	(27,762.37)	-0.4%
9) TOTAL, EXPENDITURES			282,498,895.24	406,227,352.81	111,712,173.64	407,723,241.53		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(109,116,639.24)	(47,588,041.77)	5,938,045.20	(55,518,590.19)		
<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	96,922,460.00	96,991,460.00	0.00	96,991,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			96,922,460.00	96,991,460.00	0.00	96,991,460.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,194,179.24)	49,403,418.23	5,938,045.20	41,472,869.81		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,818,264.37	44,818,264.37		44,818,264.37	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)			44,818,264.37	44,818,264.37		44,818,264.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,818,264.37	44,818,264.37		44,818,264.37		
2) Ending Balance, June 30 (E + F1e)			32,624,085.13	94,221,682.60		86,291,134.18		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	32,624,362.23	94,221,682.60		86,291,134.28		
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	(277.10)	0.00		(.10)		
<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		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,251,179.00	2,251,179.00	0.00	2,251,179.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,251,179.00	2,251,179.00	0.00	2,251,179.00	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	7,865,846.00	9,506,070.55	0.00	9,506,070.55	0.00	0.0%
Special Education Discretionary Grants		8182	934,534.28	3,089,380.03	28,072.75	3,093,920.40	4,540.37	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,291,091.00	25,441,925.00	7,292,714.03	25,441,925.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,800,345.00	2,493,225.60	358,542.26	2,493,225.60	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	99,580.37	99,580.37	99,580.37	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	883,701.00	1,792,800.14	564,143.14	1,792,800.14	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	4,151,053.16	8,602,643.33	2,019,235.16	8,602,643.33	0.00	0.0%
Career and Technical Education	3500-3599	8290	541,738.00	541,738.00	27,858.93	541,738.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	55,152,258.43	115,200,465.50	15,457,651.43	115,128,760.50	(71,705.00)	-0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>91,620,566.87</b>	<b>166,767,828.52</b>	<b>25,847,798.07</b>	<b>166,700,663.89</b>	<b>(67,164.63)</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	34,205,802.00	34,205,802.00	19,155,945.00	34,205,802.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	2,599,137.00	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 Materials		8560	2,353,195.00	2,353,195.00	571,801.62	2,353,195.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,160,217.43	9,163,646.92	4,116.27	9,163,646.92	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	722,686.95	2,472,230.37	2,169,990.07	2,472,230.37	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 Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	382,423.54	382,423.54	(4,301.43)	382,423.54	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,337,533.79	138,345,254.96	64,473,995.85	131,946,208.89	(6,399,046.07)	-4.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>77,161,858.71</b>	<b>186,922,552.79</b>	<b>88,970,684.38</b>	<b>180,523,506.72</b>	<b>(6,399,046.07)</b>	<b>-3.4%</b>
<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	64,623.02	7,500.00	64,623.02	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%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,348,651.42	2,633,127.71	2,824,236.39	2,664,678.71	31,551.00	1.2%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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>2,348,651.42</b>	<b>2,697,750.73</b>	<b>2,831,736.39</b>	<b>2,729,301.73</b>	<b>31,551.00</b>	<b>1.2%</b>
<b>TOTAL, REVENUES</b>			<b>173,382,256.00</b>	<b>358,639,311.04</b>	<b>117,650,218.84</b>	<b>352,204,651.34</b>	<b>(6,434,659.70)</b>	<b>-1.8%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	40,087,936.94	40,648,588.70	17,960,482.26	40,600,870.94	47,717.76	0.1%
Certificated Pupil Support Salaries		1200	10,345,836.04	9,939,084.76	4,359,666.20	9,926,327.34	12,757.42	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,725,575.60	5,034,052.15	2,720,947.98	4,920,973.46	113,078.69	2.2%
Other Certificated Salaries		1900	10,687,563.10	11,284,450.85	4,988,766.55	10,053,781.50	1,230,669.35	10.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>65,846,911.68</b>	<b>66,906,176.46</b>	<b>30,029,862.99</b>	<b>65,501,953.24</b>	<b>1,404,223.22</b>	<b>2.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,832,415.92	10,293,891.84	3,968,905.56	10,267,331.69	26,560.15	0.3%
Classified Support Salaries		2200	10,507,843.53	9,962,834.63	4,635,371.46	9,226,818.32	736,016.31	7.4%
Classified Supervisors' and Administrators' Salaries		2300	5,743,814.70	6,109,892.95	2,921,537.66	5,988,914.84	120,978.11	2.0%
Clerical, Technical and Office Salaries		2400	3,723,467.87	3,842,218.76	1,975,787.20	3,933,674.56	(91,455.80)	-2.4%
Other Classified Salaries		2900	1,809,240.85	2,346,796.56	1,081,239.55	2,447,207.40	(100,410.84)	-4.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>31,616,782.87</b>	<b>32,555,634.74</b>	<b>14,582,841.43</b>	<b>31,863,946.81</b>	<b>691,687.93</b>	<b>2.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	39,100,923.15	39,730,035.76	5,194,857.44	39,524,598.80	205,436.96	0.5%
PERS		3201-3202	8,147,876.76	8,558,521.78	3,657,350.79	8,420,493.26	138,028.52	1.6%
OASDI/Medicare/Alternative		3301-3302	4,309,976.37	4,374,272.29	1,577,673.74	4,139,731.15	234,541.14	5.4%
Health and Welfare Benefits		3401-3402	28,271,362.32	28,738,705.70	12,184,313.45	28,246,818.13	491,887.57	1.7%
Unemployment Insurance		3501-3502	493,550.39	526,212.56	221,093.91	527,099.94	(887.38)	-0.2%
Workers' Compensation		3601-3602	1,481,193.62	1,566,054.36	668,588.22	1,571,985.82	(5,931.46)	-0.4%
OPEB, Allocated		3701-3702	7,602,767.21	7,679,251.96	3,175,412.49	7,503,855.13	175,396.83	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,433.54	27,965.29	13,094.19	28,211.38	(246.09)	-0.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>89,430,083.36</b>	<b>91,201,019.70</b>	<b>26,692,384.23</b>	<b>89,962,793.61</b>	<b>1,238,226.09</b>	<b>1.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,242,857.00	2,248,853.31	167,174.36	2,248,853.31	0.00	0.0%
Books and Other Reference Materials		4200	35,177.34	155,004.72	(8,275.53)	166,747.83	(11,743.11)	-7.6%
Materials and Supplies		4300	11,875,722.27	34,835,712.90	1,679,379.46	34,042,941.89	792,771.01	2.3%
Noncapitalized Equipment		4400	7,172,258.39	7,459,036.15	1,095,335.55	7,788,656.69	(329,620.54)	-4.4%
Food		4700	0.00	0.00	0.00	6,250.52	(6,250.52)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>21,326,015.00</b>	<b>44,698,607.08</b>	<b>2,933,613.84</b>	<b>44,253,450.24</b>	<b>445,156.84</b>	<b>1.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	46,413,077.17	95,099,394.76	18,516,150.04	98,249,533.60	(3,150,138.84)	-3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	332,275.57	637,085.66	169,581.91	1,240,107.43	(603,021.77)	-94.7%
Dues and Memberships		5300	22,000.00	50,525.14	48,865.15	52,625.14	(2,100.00)	-4.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	62,500.00	9,217.00	32,500.00	30,000.00	48.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	574,075.00	806,377.88	248,480.53	849,937.08	(43,559.20)	-5.4%
Transfers of Direct Costs		5710	448,065.48	454,119.78	2,232.53	429,748.23	24,371.55	5.4%
Transfers of Direct Costs - Interfund		5750	(43,508.04)	(14,162.64)	(6,926.69)	(10,428.86)	(3,733.78)	26.4%
Professional/Consulting Services and Operating Expenditures		5800	13,994,964.27	30,345,485.93	7,976,025.37	31,736,814.66	(1,391,328.73)	-4.6%
Communications		5900	49,567.55	48,871.33	1,661.38	36,839.82	12,031.51	24.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>61,790,517.00</b>	<b>127,490,197.84</b>	<b>26,965,287.22</b>	<b>132,617,677.10</b>	<b>(5,127,479.26)</b>	<b>-4.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	4,583,333.33	21,687,935.89	7,384,496.31	21,729,119.89	(41,184.00)	-0.2%
Buildings and Improvements of Buildings		6200	0.00	14,167,149.77	2,574,046.05	14,214,037.21	(46,887.44)	-0.3%
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	560,000.00	394,138.43	120,800.25	402,238.16	(8,099.73)	-2.1%
Equipment Replacement		6500	256,917.94	102,678.54	102,678.54	126,448.54	(23,770.00)	-23.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,400,251.27</b>	<b>36,351,902.63</b>	<b>10,182,021.15</b>	<b>36,471,843.80</b>	<b>(119,941.17)</b>	<b>-0.3%</b>
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,088,334.06	7,023,814.36	326,162.78	7,051,576.73	(27,762.37)	-0.4%
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			7,088,334.06	7,023,814.36	326,162.78	7,051,576.73	(27,762.37)	-0.4%
TOTAL, EXPENDITURES			282,498,895.24	406,227,352.81	111,712,173.64	407,723,241.53	(1,495,888.72)	-0.4%
<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/ 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								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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	96,922,460.00	96,991,460.00	0.00	96,991,460.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			96,922,460.00	96,991,460.00	0.00	96,991,460.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			96,922,460.00	96,991,460.00	0.00	96,991,460.00	0.00	0.0%



2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	456,323,702.00	484,296,652.00	269,205,185.82	484,070,664.00	(225,988.00)	0.0%
2) Federal Revenue		8100-8299	91,620,566.87	166,767,828.52	25,847,798.07	166,700,663.89	(67,164.63)	0.0%
3) Other State Revenue		8300-8599	133,686,718.71	197,867,969.79	93,583,373.54	191,468,923.72	(6,399,046.07)	-3.2%
4) Other Local Revenue		8600-8799	8,258,945.85	8,355,045.36	6,420,879.32	8,467,087.61	112,042.25	1.3%
5) TOTAL, REVENUES			689,889,933.43	857,287,495.67	395,057,236.75	850,707,339.22		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	242,978,511.62	242,079,517.45	115,443,302.63	237,126,382.97	4,953,134.48	2.0%
2) Classified Salaries		2000-2999	70,677,912.40	72,367,180.70	36,851,071.93	71,914,853.95	452,326.75	0.6%
3) Employee Benefits		3000-3999	215,767,199.85	214,707,024.73	87,281,947.79	210,114,510.80	4,592,513.93	2.1%
4) Books and Supplies		4000-4999	29,337,531.25	59,600,092.59	8,310,833.01	55,490,616.70	4,109,475.89	6.9%
5) Services and Other Operating Expenditures		5000-5999	85,526,262.19	153,194,400.06	41,306,162.87	158,044,673.60	(4,850,273.54)	-3.2%
6) Capital Outlay		6000-6999	5,429,251.27	36,613,256.37	10,436,517.99	38,415,466.16	(1,802,209.79)	-4.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,540,000.00	1,540,000.00	750,809.95	1,540,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,191,558.47)	(1,371,464.56)	(19,112.84)	(1,394,011.33)	22,546.77	-1.6%
9) TOTAL, EXPENDITURES			650,065,110.11	778,730,007.34	300,361,533.33	771,252,492.85		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			39,824,823.32	78,557,488.33	94,695,703.42	79,454,846.37		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,116,902.00	0.00	1,125,542.00	(8,640.00)	-0.8%
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			2,342,426.00	1,225,524.00	0.00	1,216,884.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,167,249.32	79,783,012.33	94,695,703.42	80,671,730.37		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	109,852,796.78	109,852,796.78		109,852,796.78	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)			109,852,796.78	109,852,796.78		109,852,796.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,852,796.78	109,852,796.78		109,852,796.78		
2) Ending Balance, June 30 (E + F1e)			152,020,046.10	189,635,809.11		190,524,527.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	100,000.00	100,000.00		100,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	32,624,362.23	94,221,682.60		86,291,134.28		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	41,439,681.00	36,325,135.00		32,431,681.00		
Additional 3% Reserve for Economic Uncertainty per BP 3100	0000	9760	19,431,681.00					
Professional Learning	0000	9760	3,100,000.00					
History/Social Science & World Language Textbook Adoption	0000	9760	13,000,000.00					
Multi-Tiered Systems of Support	0000	9760	400,000.00					
EPOCH Anti-bias Anti-racist professional learning	0000	9760	400,000.00					
Communications	0000	9760	60,000.00					
Summer School programs	0000	9760	5,000,000.00					
Transitional Kindergarten Support	0000	9760	48,000.00					
History/Social Science and World Language Textbook Adoption	0000	9760		13,000,000.00				
3% Additional Reserve for Economic Uncertainty per BP3100	0000	9760		23,325,135.00				
History/Social Science and World Language Textbook Adoption	0000	9760				13,000,000.00		
Additional 3% Reserve For Economic Uncertainty Per BP3100	0000	9760				19,431,681.00		
d) Assigned								
Other Assignments		9780	27,106,041.00	6,917,721.00		5,590,812.00		
2021-22 Unsettled Negotiations	0000	9780	9,349,809.00					
2022-23 Projected Deficit	0000	9780	1,881,433.00					
2023-24 Projected Deficit	0000	9780	14,752,914.00					
MAA	0000	9780	1,121,885.00					
Unrestricted Site Programs	0000	9780		383,845.00				
Supplemental/Concentration Funding Increase	0000	9780		5,411,991.00				
Medical Administration Activities (MAA)	0000	9780		1,121,885.00				
Unrestricted Site Programs	0000	9780				735,545.00		
Supplemental Concentration Funds	0000	9780				4,855,267.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,954,460.00	15,550,090.00		15,400,712.00		
Unassigned/Unappropriated Amount		9790	37,570,501.87	36,296,180.51		50,485,187.87		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	260,474,302.00	264,019,389.00	153,786,902.00	264,331,511.00	312,122.00	0.1%
Education Protection Account State Aid - Current Year		8012	89,031,028.00	103,830,832.00	52,896,165.00	103,813,294.00	(17,538.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	(2,621,115.11)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	686,914.00	676,780.00	335,422.38	676,780.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	83,423,477.00	90,638,481.00	49,145,474.18	90,638,481.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unsecured Roll Taxes		8042	2,441,088.00	2,922,607.00	3,073,254.42	2,922,607.00	0.00	0.0%
Prior Years' Taxes		8043	616,006.00	565,379.00	1,036,693.56	565,379.00	0.00	0.0%
Supplemental Taxes		8044	3,481,006.00	4,137,666.00	1,051,729.95	4,137,666.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,082,369.00	17,357,503.00	11,931,736.55	17,357,503.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,676,020.00	11,736,523.00	422,090.01	11,753,321.00	16,798.00	0.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	3,046.88	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			467,912,210.00	495,885,160.00	271,061,399.82	496,196,542.00	311,382.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,839,687.00)	(13,839,687.00)	(1,856,214.00)	(14,377,057.00)	(537,370.00)	3.9%
Property Taxes Transfers		8097	2,251,179.00	2,251,179.00	0.00	2,251,179.00	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			456,323,702.00	484,296,652.00	269,205,185.82	484,070,664.00	(225,988.00)	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	7,865,846.00	9,506,070.55	0.00	9,506,070.55	0.00	0.0%
Special Education Discretionary Grants		8182	934,534.28	3,089,380.03	28,072.75	3,093,920.40	4,540.37	0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	20,291,091.00	25,441,925.00	7,292,714.03	25,441,925.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,800,345.00	2,493,225.60	358,542.26	2,493,225.60	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	99,580.37	99,580.37	99,580.37	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	883,701.00	1,792,800.14	564,143.14	1,792,800.14	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	4,151,053.16	8,602,643.33	2,019,235.16	8,602,643.33	0.00	0.0%
Career and Technical Education	3500-3599	8290	541,738.00	541,738.00	27,858.93	541,738.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	55,152,258.43	115,200,465.50	15,457,651.43	115,128,760.50	(71,705.00)	-0.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>91,620,566.87</b>	<b>166,767,828.52</b>	<b>25,847,798.07</b>	<b>166,700,663.89</b>	<b>(67,164.63)</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	34,205,802.00	34,205,802.00	19,155,945.00	34,205,802.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	2,599,137.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,459,531.00	1,459,531.00	1,452,892.00	1,459,531.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,254,284.00	8,254,284.00	3,683,015.00	8,254,284.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,160,217.43	9,163,646.92	4,116.27	9,163,646.92	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	722,686.95	2,472,230.37	2,169,990.07	2,472,230.37	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	382,423.54	382,423.54	(4,301.43)	382,423.54	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	79,501,773.79	141,930,051.96	64,522,579.63	135,531,005.89	(6,399,046.07)	-4.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>133,686,718.71</b>	<b>197,867,969.79</b>	<b>93,583,373.54</b>	<b>191,468,923.72</b>	<b>(6,399,046.07)</b>	<b>-3.2%</b>
<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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	85,876.00	85,876.00	22,575.87	85,876.00	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	1,866,081.00	1,956,563.00	1,167,722.18	1,956,563.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	735,986.00	1,250,000.00	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,968,490.00	1,968,490.00	160,040.91	1,968,490.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,088,498.85	3,094,116.36	4,334,554.36	3,206,158.61	112,042.25	3.6%
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>8,258,945.85</b>	<b>8,355,045.36</b>	<b>6,420,879.32</b>	<b>8,467,087.61</b>	<b>112,042.25</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>689,889,933.43</b>	<b>857,287,495.67</b>	<b>395,057,236.75</b>	<b>850,707,339.22</b>	<b>(6,580,156.45)</b>	<b>-0.8%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	187,780,387.31	186,000,899.33	87,903,154.12	183,559,961.71	2,440,937.62	1.3%
Certificated Pupil Support Salaries		1200	21,314,176.82	21,462,421.10	10,211,262.76	21,238,914.23	223,506.87	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Supervisors' and Administrators' Salaries		1300	21,931,167.51	22,022,376.80	12,013,972.04	21,383,744.87	638,631.93	2.9%
Other Certificated Salaries		1900	11,952,779.98	12,593,820.22	5,314,913.71	10,943,762.16	1,650,058.06	13.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>242,978,511.62</b>	<b>242,079,517.45</b>	<b>115,443,302.63</b>	<b>237,126,382.97</b>	<b>4,953,134.48</b>	<b>2.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,783,394.86	11,222,655.87	4,536,547.44	11,376,917.13	(154,261.26)	-1.4%
Classified Support Salaries		2200	25,886,284.55	26,636,083.15	14,131,293.21	25,902,661.42	733,421.73	2.8%
Classified Supervisors' and Administrators' Salaries		2300	11,570,260.95	11,626,867.24	5,771,205.58	11,675,560.51	(48,693.27)	-0.4%
Clerical, Technical and Office Salaries		2400	18,686,219.35	18,583,342.67	10,383,427.23	18,552,985.63	30,357.04	0.2%
Other Classified Salaries		2900	3,751,752.69	4,298,231.77	2,028,598.47	4,406,729.26	(108,497.49)	-2.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>70,677,912.40</b>	<b>72,367,180.70</b>	<b>36,851,071.93</b>	<b>71,914,853.95</b>	<b>452,326.75</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	72,118,960.93	72,391,905.22	20,473,386.42	70,426,645.30	1,965,259.92	2.7%
PERS		3201-3202	18,200,973.71	18,699,133.62	8,869,341.34	18,298,787.63	400,345.99	2.1%
OASDI/Medicare/Alternative		3301-3302	10,681,426.96	10,737,014.42	4,562,849.88	9,890,311.60	846,702.82	7.9%
Health and Welfare Benefits		3401-3402	85,869,537.80	84,235,142.27	39,850,658.17	83,337,503.83	897,638.44	1.1%
Unemployment Insurance		3501-3502	1,562,881.39	1,589,336.34	756,713.17	1,572,828.25	16,508.09	1.0%
Workers' Compensation		3601-3602	4,693,650.95	4,759,801.26	2,283,619.97	4,709,374.73	50,426.53	1.1%
OPEB, Allocated		3701-3702	22,561,105.57	22,210,006.79	10,444,114.45	21,794,764.73	415,242.06	1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	78,662.54	84,684.81	41,264.39	84,294.73	390.08	0.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>215,767,199.85</b>	<b>214,707,024.73</b>	<b>87,281,947.79</b>	<b>210,114,510.80</b>	<b>4,592,513.93</b>	<b>2.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,277,335.00	6,473,429.72	4,303,147.53	6,471,041.27	2,388.45	0.0%
Books and Other Reference Materials		4200	139,601.11	260,009.20	1,405.58	280,651.56	(20,642.36)	-7.9%
Materials and Supplies		4300	19,289,082.76	44,881,232.21	2,783,557.13	40,321,141.00	4,560,091.21	10.2%
Noncapitalized Equipment		4400	7,631,512.38	7,985,421.46	1,222,722.77	8,411,532.35	(426,110.89)	-5.3%
Food		4700	0.00	0.00	0.00	6,250.52	(6,250.52)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>29,337,531.25</b>	<b>59,600,092.59</b>	<b>8,310,833.01</b>	<b>55,490,616.70</b>	<b>4,109,475.89</b>	<b>6.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	47,105,000.97	95,900,676.82	19,174,709.05	99,077,760.66	(3,177,083.84)	-3.3%
Travel and Conferences		5200	576,889.57	918,046.04	211,375.64	1,555,086.61	(637,040.57)	-69.4%
Dues and Memberships		5300	169,365.00	239,139.55	183,875.39	239,150.87	(11.32)	0.0%
Insurance		5400-5450	2,020,000.00	1,565,977.00	888,002.79	1,724,953.00	(158,976.00)	-10.2%
Operations and Housekeeping Services		5500	9,745,816.35	9,808,853.00	5,961,638.61	9,778,853.00	30,000.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,844,732.99	2,227,115.46	611,221.94	2,324,541.96	(97,426.50)	-4.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,024,564.75)	(2,022,759.93)	(38,970.39)	(2,023,386.87)	626.94	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,888,306.05	42,814,211.69	13,717,246.76	43,639,567.11	(825,355.42)	-1.9%
Communications		5900	1,200,716.01	1,743,140.43	597,063.08	1,728,147.26	14,993.17	0.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>85,526,262.19</b>	<b>153,194,400.06</b>	<b>41,306,162.87</b>	<b>158,044,673.60</b>	<b>(4,850,273.54)</b>	<b>-3.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	4,583,333.33	21,804,443.62	7,466,161.91	21,845,627.62	(41,184.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Buildings and Improvements of Buildings		6200	0.00	14,198,856.77	2,636,878.69	14,407,341.43	(208,484.66)	-1.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	562,000.00	450,277.44	227,591.91	1,970,139.57	(1,519,862.13)	-337.5%
Equipment Replacement		6500	283,917.94	159,678.54	105,885.48	192,357.54	(32,679.00)	-20.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,429,251.27</b>	<b>36,613,256.37</b>	<b>10,436,517.99</b>	<b>38,415,466.16</b>	<b>(1,802,209.79)</b>	<b>-4.9%</b>
<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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	748,703.00	1,500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	2,106.95	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,540,000.00</b>	<b>1,540,000.00</b>	<b>750,809.95</b>	<b>1,540,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	(1,191,558.47)	(1,371,464.56)	(19,112.84)	(1,394,011.33)	22,546.77	-1.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,191,558.47)</b>	<b>(1,371,464.56)</b>	<b>(19,112.84)</b>	<b>(1,394,011.33)</b>	<b>22,546.77</b>	<b>-1.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>650,065,110.11</b>	<b>778,730,007.34</b>	<b>300,361,533.33</b>	<b>771,252,492.85</b>	<b>7,477,514.49</b>	<b>1.0%</b>
<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								

2022-23 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,342,426.00	2,342,426.00	0.00	2,342,426.00	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/ 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	1,116,902.00	0.00	1,125,542.00	(8,640.00)	-0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,116,902.00	0.00	1,125,542.00	(8,640.00)	-0.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,342,426.00	1,225,524.00	0.00	1,216,884.00	8,640.00	0.7%



Resource	Description	2022-23 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00
6266	Educator Effectiveness, FY 2021-22	6,877,622.82
6300	Lottery: Instructional Materials	2,194,132.66
6371	CalWORKs for ROCP or Adult Education	11,331.00
6547	Special Education Early Intervention Preschool Grant	1,489,972.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	14,363,235.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,169,808.00
7029	Child Nutrition: Food Service Staff Training Funds	310,200.81
7311	Classified School Employee Professional Development Block Grant	195,558.31
7388	SB 117 COVID-19 LEA Response Funds	142,872.01
7412	A-G Access/Success Grant	2,307,790.00
7413	A-G Learning Loss Mitigation Grant	865,181.00
7435	Learning Recovery Emergency Block Grant	51,605,064.00
7810	Other Restricted State	1,305.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,006,457.59
9010	Other Restricted Local	3,300,604.08
Total, Restricted Balance		86,291,134.28

# SPECIAL REVENUE FUNDS

**Special Revenue Funds Definition**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<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, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,447,941.02	1,447,941.02		1,447,941.02	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,447,941.02	1,447,941.02		1,447,941.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,447,941.02	1,447,941.02		1,447,941.02		
2) Ending Balance, June 30 (E + F1e)			1,447,941.02	1,447,941.02		1,447,941.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,447,941.02	1,447,941.02		1,447,941.02		
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		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</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 Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	1,447,941.02
Total, Restricted Balance		1,447,941.02

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	18,954,726.00	17,917,959.00	9,518,293.00	17,976,817.00	58,858.00	0.3%
2) Federal Revenue		8100-8299	557,413.99	783,137.64	(177,221.76)	783,137.64	0.00	0.0%
3) Other State Revenue		8300-8599	3,699,656.45	6,834,578.27	3,521,057.77	6,834,578.27	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	40,649.04	98,506.44	98,796.87	58,147.83	143.0%
5) TOTAL, REVENUES			23,211,796.44	25,576,323.95	12,960,635.45	25,693,329.78		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,275,723.81	7,625,625.04	4,079,774.08	7,747,269.78	(121,644.74)	-1.6%
2) Classified Salaries		2000-2999	1,052,722.55	1,188,597.24	569,255.41	1,163,360.52	25,236.72	2.1%
3) Employee Benefits		3000-3999	6,366,535.36	6,082,417.35	2,535,870.01	6,062,062.13	20,355.22	0.3%
4) Books and Supplies		4000-4999	387,278.03	4,337,005.68	246,941.57	4,403,774.36	(66,768.68)	-1.5%
5) Services and Other Operating Expenditures		5000-5999	2,429,685.76	2,936,416.14	343,381.32	3,011,724.49	(75,308.35)	-2.6%
6) Capital Outlay		6000-6999	0.00	759.48	1,834.12	759.48	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,804.13	138,334.23	148.58	143,200.23	(4,866.00)	-3.5%
9) TOTAL, EXPENDITURES			18,514,749.64	22,309,155.16	7,777,205.09	22,532,150.99		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,697,046.80	3,267,168.79	5,183,430.36	3,161,178.79		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	116,902.00	0.00	125,542.00	8,640.00	7.4%
b) Transfers Out		7600-7629	2,342,426.00	2,342,426.00	0.00	2,342,426.00	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			(2,342,426.00)	(2,225,524.00)	0.00	(2,216,884.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,354,620.80	1,041,644.79	5,183,430.36	944,294.79		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,347,446.34	9,347,446.34		9,347,446.34	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)			9,347,446.34	9,347,446.34		9,347,446.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,347,446.34	9,347,446.34		9,347,446.34		
2) Ending Balance, June 30 (E + F1e)			11,702,067.14	10,389,091.13		10,291,741.13		
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	3,200,826.59	4,046,180.25		3,895,476.25		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,501,240.55	6,342,910.88		6,396,264.88		
Charter School Fund	0000	9780		6,180,326.35				
Education Protection Account (EPA)	1400	9780		162,584.53				
Charter School Fund	0000	9780	8,338,656.02					
Education Protection Account (EPA)	1400	9780	162,584.53					
Charter School Fund	0000	9780				6,233,680.35		
Charter School Education Protection Account	1400	9780				162,584.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	11,470,247.00	10,874,042.00	6,322,238.00	10,993,389.00	119,347.00	1.1%
Education Protection Account State Aid - Current Year		8012	3,700,282.00	3,478,581.00	1,925,855.00	3,541,756.00	63,175.00	1.8%
State Aid - Prior Years		8019	0.00	0.00	(586,014.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,784,197.00	3,565,336.00	1,856,214.00	3,441,672.00	(123,664.00)	-3.5%
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			18,954,726.00	17,917,959.00	9,518,293.00	17,976,817.00	58,858.00	0.3%
<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	302,879.00	334,090.00	0.00	334,090.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	254,534.99	449,047.64	(177,221.76)	449,047.64	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>557,413.99</b>	<b>783,137.64</b>	<b>(177,221.76)</b>	<b>783,137.64</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	47,199.00	47,199.00	47,495.00	47,199.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	345,027.00	345,027.00	95,242.50	345,027.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,307,430.45	6,442,352.27	3,378,320.27	6,442,352.27	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,699,656.45</b>	<b>6,834,578.27</b>	<b>3,521,057.77</b>	<b>6,834,578.27</b>	<b>0.00</b>	<b>0.0%</b>
<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	39,555.72	40,000.00	40,000.00	New
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	40,649.04	58,950.72	58,796.87	18,147.83	44.6%
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>			<b>0.00</b>	<b>40,649.04</b>	<b>98,506.44</b>	<b>98,796.87</b>	<b>58,147.83</b>	<b>143.0%</b>
<b>TOTAL, REVENUES</b>			<b>23,211,796.44</b>	<b>25,576,323.95</b>	<b>12,960,635.45</b>	<b>25,693,329.78</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,109,327.93	6,546,622.25	3,480,054.21	6,579,515.99	(32,893.74)	-0.5%
Certificated Pupil Support Salaries		1200	290,922.67	290,922.67	143,845.92	379,673.67	(88,751.00)	-30.5%
Certificated Supervisors' and Administrators' Salaries		1300	858,663.21	758,264.12	420,863.31	758,264.12	0.00	0.0%
Other Certificated Salaries		1900	16,810.00	29,816.00	35,010.64	29,816.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,275,723.81</b>	<b>7,625,625.04</b>	<b>4,079,774.08</b>	<b>7,747,269.78</b>	<b>(121,644.74)</b>	<b>-1.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	201,346.37	327,754.80	58,689.62	327,754.80	0.00	0.0%
Classified Support Salaries		2200	331,955.37	331,955.37	228,864.67	331,955.37	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	406,768.55	416,234.81	221,992.65	388,353.11	27,881.70	6.7%
Other Classified Salaries		2900	112,652.26	112,652.26	59,708.47	115,297.24	(2,644.98)	-2.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,052,722.55</b>	<b>1,188,597.24</b>	<b>569,255.41</b>	<b>1,163,360.52</b>	<b>25,236.72</b>	<b>2.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,401,711.28	2,278,646.75	724,336.55	2,296,879.94	(18,233.19)	-0.8%
PERS		3201-3202	255,305.23	260,066.43	133,454.58	253,390.79	6,675.64	2.6%
OASDI/Medicare/Alternative		3301-3302	226,238.28	217,847.90	109,224.95	217,441.87	406.03	0.2%
Health and Welfare Benefits		3401-3402	2,586,409.00	2,470,473.94	1,154,796.49	2,441,199.14	29,274.80	1.2%
Unemployment Insurance		3501-3502	46,589.08	43,203.46	23,167.94	43,568.99	(365.53)	-0.8%
Workers' Compensation		3601-3602	140,307.04	130,378.49	69,720.95	131,453.18	(1,074.69)	-0.8%
OPEB, Allocated		3701-3702	707,582.28	679,557.87	320,084.00	675,885.91	3,671.96	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,393.17	2,242.51	1,084.55	2,242.31	.20	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,366,535.36</b>	<b>6,082,417.35</b>	<b>2,535,870.01</b>	<b>6,062,062.13</b>	<b>20,355.22</b>	<b>0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	108,096.00	215,018.97	12,673.77	191,018.97	24,000.00	11.2%
Books and Other Reference Materials		4200	2,789.00	2,789.00	218.78	2,789.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	276,393.03	4,040,432.75	189,966.73	4,121,718.43	(81,285.68)	-2.0%
Noncapitalized Equipment		4400	0.00	78,764.96	44,082.29	88,247.96	(9,483.00)	-12.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			387,278.03	4,337,005.68	246,941.57	4,403,774.36	(66,768.68)	-1.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	149,394.57	48,140.62	149,394.57	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	1,130.00	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	422,902.00	412,827.00	210,223.68	412,827.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,469.00	17,020.50	0.00	17,020.50	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	1,931,483.00	1,932,164.73	15,317.02	1,942,823.67	(10,658.94)	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	57,468.76	417,524.34	65,020.98	482,173.75	(64,649.41)	-15.5%
Communications		5900	4,363.00	7,485.00	3,549.02	7,485.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,429,685.76	2,936,416.14	343,381.32	3,011,724.49	(75,308.35)	-2.6%
<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	759.48	1,834.12	759.48	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	759.48	1,834.12	759.48	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								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,804.13	138,334.23	148.58	143,200.23	(4,866.00)	-3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,804.13	138,334.23	148.58	143,200.23	(4,866.00)	-3.5%
TOTAL, EXPENDITURES			18,514,749.64	22,309,155.16	7,777,205.09	22,532,150.99		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	116,902.00	0.00	125,542.00	8,640.00	7.4%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	116,902.00	0.00	125,542.00	8,640.00	7.4%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	2,342,426.00	2,342,426.00	0.00	2,342,426.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,342,426.00	2,342,426.00	0.00	2,342,426.00	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 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 (a - b + c - d + e)			(2,342,426.00)	(2,225,524.00)	0.00	(2,216,884.00)		

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	641,572.85
6300	Lottery: Instructional Materials	272,691.29
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,001,806.00
7435	Learning Recovery Emergency Block Grant	1,847,042.00
9010	Other Restricted Local	132,364.11
Total, Restricted Balance		3,895,476.25

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	857,470.40	885,540.40	337,997.90	920,326.40	34,786.00	3.9%
3) Other State Revenue		8300-8599	1,971,330.83	2,006,401.00	952,713.23	2,006,401.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,060,615.00	3,062,210.68	1,029,099.13	3,062,210.68	0.00	0.0%
5) TOTAL, REVENUES			5,889,416.23	5,954,152.08	2,319,810.26	5,988,938.08		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,675,736.42	1,728,313.44	1,095,816.09	1,728,313.44	0.00	0.0%
2) Classified Salaries		2000-2999	1,254,489.83	1,233,528.56	747,199.41	1,233,528.56	0.00	0.0%
3) Employee Benefits		3000-3999	2,248,155.23	2,084,414.20	1,084,438.71	2,084,414.20	0.00	0.0%
4) Books and Supplies		4000-4999	154,511.69	182,108.36	74,209.52	226,959.43	(44,851.07)	-24.6%
5) Services and Other Operating Expenditures		5000-5999	497,955.05	668,443.02	807,493.30	681,844.38	(13,401.36)	-2.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	58,568.01	57,908.20	18,964.26	57,908.20	0.00	0.0%
9) TOTAL, EXPENDITURES			5,889,416.23	5,954,715.78	3,828,121.29	6,012,968.21		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	(563.70)	(1,508,311.03)	(24,030.13)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,000,000.00	0.00	1,000,000.00	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			0.00	1,000,000.00	0.00	1,000,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	999,436.30	(1,508,311.03)	975,969.87		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,384,337.21	1,384,337.21		1,384,337.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,384,337.21	1,384,337.21		1,384,337.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,384,337.21	1,384,337.21		1,384,337.21		
2) Ending Balance, June 30 (E + F1e)			1,384,337.21	2,383,773.51		2,360,307.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,384,337.21	1,383,773.51		1,360,307.08		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,000,000.00		1,000,000.00		
Adult Education Fund	0000	9780		1,000,000.00				
Adult Education Fund	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<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%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	210,000.00	231,000.00	132,774.94	231,000.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	647,470.40	654,540.40	205,222.96	689,326.40	34,786.00	5.3%
TOTAL, FEDERAL REVENUE			857,470.40	885,540.40	337,997.90	920,326.40	34,786.00	3.9%
<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 Program	6391	8590	1,384,913.83	1,419,984.00	541,096.23	1,419,984.00	0.00	0.0%
All Other State Revenue	All Other	8590	586,417.00	586,417.00	411,617.00	586,417.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,971,330.83	2,006,401.00	952,713.23	2,006,401.00	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	(2,816.00)	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	1,600,000.00	1,600,000.00	868,746.49	1,600,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,460,615.00	1,462,210.68	163,168.64	1,462,210.68	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,060,615.00	3,062,210.68	1,029,099.13	3,062,210.68	0.00	0.0%
TOTAL, REVENUES			5,889,416.23	5,954,152.08	2,319,810.26	5,988,938.08		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,286,952.66	1,325,291.46	862,667.45	1,325,291.46	0.00	0.0%
Certificated Pupil Support Salaries		1200	108,360.02	122,950.86	69,773.82	122,950.86	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Supervisors' and Administrators' Salaries		1300	280,423.74	280,071.12	163,374.82	280,071.12	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>			<b>1,675,736.42</b>	<b>1,728,313.44</b>	<b>1,095,816.09</b>	<b>1,728,313.44</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	163,012.52	165,378.61	97,656.28	165,378.61	0.00	0.0%
Classified Support Salaries		2200	503,378.52	500,213.35	311,849.58	500,213.35	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	229,186.87	229,009.51	132,951.86	229,009.51	0.00	0.0%
Clerical, Technical and Office Salaries		2400	337,911.92	297,855.12	193,539.85	297,855.12	0.00	0.0%
Other Classified Salaries		2900	21,000.00	41,071.97	11,201.84	41,071.97	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,254,489.83</b>	<b>1,233,528.56</b>	<b>747,199.41</b>	<b>1,233,528.56</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	521,717.29	523,973.84	199,368.08	523,973.84	0.00	0.0%
PERS		3201-3202	284,068.23	272,646.02	160,734.94	272,646.02	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	114,824.88	115,165.94	68,315.51	115,165.94	0.00	0.0%
Health and Welfare Benefits		3401-3402	995,411.59	859,310.47	482,802.72	859,310.47	0.00	0.0%
Unemployment Insurance		3501-3502	14,509.41	14,967.45	9,122.00	14,967.45	0.00	0.0%
Workers' Compensation		3601-3602	43,953.63	46,055.94	27,645.23	46,055.94	0.00	0.0%
OPEB, Allocated		3701-3702	272,700.00	251,282.40	135,912.00	251,282.40	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	970.20	1,012.14	538.23	1,012.14	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,248,155.23</b>	<b>2,084,414.20</b>	<b>1,084,438.71</b>	<b>2,084,414.20</b>	<b>0.00</b>	<b>0.0%</b>
<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	2,500.50	0.00	0.00	0.0%
Materials and Supplies		4300	154,511.69	155,748.36	39,002.91	200,412.43	(44,664.07)	-28.7%
Noncapitalized Equipment		4400	0.00	26,360.00	32,706.11	26,547.00	(187.00)	-0.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>154,511.69</b>	<b>182,108.36</b>	<b>74,209.52</b>	<b>226,959.43</b>	<b>(44,851.07)</b>	<b>-24.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	69,979.36	569,290.29	69,979.36	0.00	0.0%
Travel and Conferences		5200	1,955.36	7,265.91	587.01	11,765.91	(4,500.00)	-61.9%
Dues and Memberships		5300	3,500.00	5,500.00	5,410.00	5,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	384,000.00	314,020.64	155,883.92	304,119.31	9,901.33	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,560.00	35,560.00	0.00	35,560.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	4,097.10	300.00	(300.00)	New
Professional/Consulting Services and Operating Expenditures		5800	97,719.69	234,897.11	72,224.98	253,399.80	(18,502.69)	-7.9%
Communications		5900	1,220.00	1,220.00	0.00	1,220.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>497,955.05</b>	<b>668,443.02</b>	<b>807,493.30</b>	<b>681,844.38</b>	<b>(13,401.36)</b>	<b>-2.0%</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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	58,568.01	57,908.20	18,964.26	57,908.20	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			58,568.01	57,908.20	18,964.26	57,908.20	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>5,889,416.23</b>	<b>5,954,715.78</b>	<b>3,828,121.29</b>	<b>6,012,968.21</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<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 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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
(a - b + c - d + e)			0.00	1,000,000.00	0.00	1,000,000.00		

Resource	Description	2022-23 Projected Totals
6391	Adult Education Program	132,785.66
9010	Other Restricted Local	1,227,521.42
Total, Restricted Balance		1,360,307.08

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	6,228,346.02	6,699,709.47	1,737,619.83	7,290,051.47	590,342.00	8.8%
3) Other State Revenue		8300-8599	6,148,992.00	8,513,794.44	2,983,828.96	8,513,794.44	0.00	0.0%
4) Other Local Revenue		8600-8799	626,850.00	626,850.00	429,000.04	626,850.00	0.00	0.0%
5) TOTAL, REVENUES			13,004,188.02	15,840,353.91	5,150,448.83	16,430,695.91		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,606,213.55	3,747,799.49	2,037,938.99	3,886,583.07	(138,783.58)	-3.7%
2) Classified Salaries		2000-2999	2,358,963.72	2,669,288.82	1,329,669.36	2,686,296.55	(17,007.73)	-0.6%
3) Employee Benefits		3000-3999	5,381,074.85	5,737,286.44	2,496,913.71	5,844,532.80	(107,246.36)	-1.9%
4) Books and Supplies		4000-4999	860,955.57	3,579,598.10	127,108.00	3,576,922.60	2,675.50	0.1%
5) Services and Other Operating Expenditures		5000-5999	366,041.70	201,636.51	112,186.71	280,542.88	(78,906.37)	-39.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	231,000.00	(231,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	430,938.63	482,310.43	0.00	502,383.89	(20,073.46)	-4.2%
9) TOTAL, EXPENDITURES			13,004,188.02	16,417,919.79	6,103,816.77	17,008,261.79		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(577,565.88)	(953,367.94)	(577,565.88)		
<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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(577,565.88)	(953,367.94)	(577,565.88)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	880,662.59	880,662.59		880,662.59	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)			880,662.59	880,662.59		880,662.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			880,662.59	880,662.59		880,662.59		
2) Ending Balance, June 30 (E + F1e)			880,662.59	303,096.71		303,096.71		
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	674,155.84	112,445.29		112,445.29		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	206,506.75	190,651.42		190,651.42		
Child Development Fund	0000	9780		190,651.42				
Child Development Fund	0000	9780	206,506.75					
Child Development Fund	0000	9780				190,651.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<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	6,228,346.02	6,699,709.47	1,737,619.83	7,290,051.47	590,342.00	8.8%
TOTAL, FEDERAL REVENUE			6,228,346.02	6,699,709.47	1,737,619.83	7,290,051.47	590,342.00	8.8%
<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	5,803,317.00	7,677,620.70	2,537,191.55	7,677,620.70	0.00	0.0%
All Other State Revenue	All Other	8590	345,675.00	836,173.74	446,637.41	836,173.74	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,148,992.00	8,513,794.44	2,983,828.96	8,513,794.44	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	6,071.08	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	100,000.00	100,000.00	371,236.00	100,000.00	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	526,850.00	526,850.00	51,692.96	526,850.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			626,850.00	626,850.00	429,000.04	626,850.00	0.00	0.0%
TOTAL, REVENUES			13,004,188.02	15,840,353.91	5,150,448.83	16,430,695.91		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,898,028.94	3,055,868.55	1,633,772.08	3,194,352.68	(138,484.13)	-4.5%
Certificated Pupil Support Salaries		1200	224,745.21	232,695.51	121,778.26	232,695.51	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	483,439.40	458,876.11	280,026.93	458,876.11	0.00	0.0%
Other Certificated Salaries		1900	0.00	359.32	2,361.72	658.77	(299.45)	-83.3%
TOTAL, CERTIFICATED SALARIES			3,606,213.55	3,747,799.49	2,037,938.99	3,886,583.07	(138,783.58)	-3.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,185,316.63	1,193,674.66	590,531.09	1,196,652.23	(2,977.57)	-0.2%
Classified Support Salaries		2200	633,430.29	764,429.79	368,565.27	778,071.99	(13,642.20)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	20,068.50	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	502,477.27	599,477.30	330,391.86	599,865.26	(387.96)	-0.1%
Other Classified Salaries		2900	37,739.53	111,707.07	20,112.64	111,707.07	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,358,963.72	2,669,288.82	1,329,669.36	2,686,296.55	(17,007.73)	-0.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	925,444.82	956,725.52	316,713.99	969,793.18	(13,067.66)	-1.4%
PERS		3201-3202	682,661.21	779,018.89	395,060.66	797,319.22	(18,300.33)	-2.3%
OASDI/Medicare/Alternative		3301-3302	333,242.76	353,427.25	148,891.78	354,184.81	(757.56)	-0.2%
Health and Welfare Benefits		3401-3402	2,655,733.11	2,815,324.48	1,264,450.46	2,883,761.39	(68,436.91)	-2.4%
Unemployment Insurance		3501-3502	28,818.66	32,043.72	16,791.58	32,176.87	(133.15)	-0.4%
Workers' Compensation		3601-3602	89,578.73	99,049.13	50,513.94	99,391.26	(342.13)	-0.3%
OPEB, Allocated		3701-3702	664,433.96	699,807.98	303,555.52	706,015.88	(6,207.90)	-0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,161.60	1,889.47	935.78	1,890.19	(.72)	0.0%
TOTAL, EMPLOYEE BENEFITS			5,381,074.85	5,737,286.44	2,496,913.71	5,844,532.80	(107,246.36)	-1.9%
<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	749,772.89	3,535,914.70	104,911.85	3,464,049.61	71,865.09	2.0%
Noncapitalized Equipment		4400	111,182.68	43,683.40	22,196.15	112,872.99	(69,189.59)	-158.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			860,955.57	3,579,598.10	127,108.00	3,576,922.60	2,675.50	0.1%
<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	10,535.98	9,476.62	2,248.48	24,179.42	(14,702.80)	-155.1%
Dues and Memberships		5300	400.00	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	14,100.00	17,159.45	13,597.38	17,159.45	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,330.00	22,370.00	0.00	22,370.00	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	42,081.75	10,594.03	21,019.44	24,935.62	(14,341.59)	-135.4%
Professional/Consulting Services and Operating Expenditures		5800	274,284.28	141,902.72	75,321.41	191,764.70	(49,861.98)	-35.1%
Communications		5900	1,309.69	133.69	0.00	133.69	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			366,041.70	201,636.51	112,186.71	280,542.88	(78,906.37)	-39.1%
<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	231,000.00	(231,000.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	231,000.00	(231,000.00)	New
<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%
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 - Interfund		7350	430,938.63	482,310.43	0.00	502,383.89	(20,073.46)	-4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			430,938.63	482,310.43	0.00	502,383.89	(20,073.46)	-4.2%
TOTAL, EXPENDITURES			13,004,188.02	16,417,919.79	6,103,816.77	17,008,261.79		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<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 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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2022-23 Projected Totals
6130	Child Development: Center-Based Reserve Account	112,445.29
Total, Restricted Balance		112,445.29

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	30,250,000.00	30,259,459.74	7,225,986.01	30,259,459.74	0.00	0.0%
3) Other State Revenue		8300-8599	1,010,761.00	1,010,761.00	1,867,640.80	1,010,761.00	0.00	0.0%
4) Other Local Revenue		8600-8799	380,000.00	380,000.00	231,963.78	380,000.00	0.00	0.0%
5) TOTAL, REVENUES			31,640,761.00	31,650,220.74	9,325,590.59	31,650,220.74		
<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	9,295,626.47	9,295,626.47	5,034,659.16	9,295,626.47	0.00	0.0%
3) Employee Benefits		3000-3999	7,902,625.93	7,902,625.93	3,515,064.97	7,902,625.93	0.00	0.0%
4) Books and Supplies		4000-4999	13,519,000.00	14,711,548.07	6,549,611.92	14,848,940.76	(137,392.69)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	1,418,500.00	1,169,501.17	509,768.31	949,632.59	219,868.58	18.8%
6) Capital Outlay		6000-6999	300,000.00	480,000.00	51,374.67	544,000.00	(64,000.00)	-13.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	699,247.70	692,911.70	0.00	690,519.01	2,392.69	0.3%
9) TOTAL, EXPENDITURES			33,135,000.10	34,252,213.34	15,660,479.03	34,231,344.76		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,494,239.10)	(2,601,992.60)	(6,334,888.44)	(2,581,124.02)		
<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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,494,239.10)	(2,601,992.60)	(6,334,888.44)	(2,581,124.02)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,581,388.38	14,581,388.38		14,581,388.38	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)			14,581,388.38	14,581,388.38		14,581,388.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,581,388.38	14,581,388.38		14,581,388.38		
2) Ending Balance, June 30 (E + F1e)			13,087,149.28	11,979,395.78		12,000,264.36		
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	12,859,992.53	11,752,239.03		11,773,107.61		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	227,156.75	227,156.75		227,156.75		
Cafeteria Special Revenue Fund	0000	9780		227,156.75				
Child Nutrition Fund	0000	9780	227,156.75					
Child Nutrition Fund	0000	9780				227,156.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	30,250,000.00	30,259,459.74	7,225,986.01	30,259,459.74	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,250,000.00	30,259,459.74	7,225,986.01	30,259,459.74	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,000,000.00	1,000,000.00	1,796,195.44	1,000,000.00	0.00	0.0%
All Other State Revenue		8590	10,761.00	10,761.00	71,445.36	10,761.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,010,761.00	1,010,761.00	1,867,640.80	1,010,761.00	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	150,000.00	150,000.00	11,768.99	150,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	29,544.40	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	200,000.00	200,000.00	190,650.39	200,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			380,000.00	380,000.00	231,963.78	380,000.00	0.00	0.0%
TOTAL, REVENUES			31,640,761.00	31,650,220.74	9,325,590.59	31,650,220.74		
<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	8,172,278.01	8,172,278.01	4,422,978.46	8,172,278.01	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	752,209.55	752,209.55	391,906.68	752,209.55	0.00	0.0%
Clerical, Technical and Office Salaries		2400	371,138.91	371,138.91	219,774.02	371,138.91	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,295,626.47	9,295,626.47	5,034,659.16	9,295,626.47	0.00	0.0%
<b>EMPLOYEE BENEFITS</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 Column B & D (F)
STRS		3101-3102	30,116.88	30,116.88	358.72	30,116.88	0.00	0.0%
PERS		3201-3202	2,033,877.98	2,033,877.98	999,876.53	2,033,877.98	0.00	0.0%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	689,001.28	689,001.28	376,809.13	689,001.28	0.00	0.0%
Unemployment Insurance		3401-3402	3,825,844.37	3,825,844.37	1,638,359.29	3,825,844.37	0.00	0.0%
Workers' Compensation		3501-3502	46,089.56	46,089.56	24,896.47	46,089.56	0.00	0.0%
OPEB, Allocated		3601-3602	139,433.78	139,433.78	75,522.75	139,433.78	0.00	0.0%
OPEB, Active Employees		3701-3702	1,134,800.88	1,134,800.88	397,707.84	1,134,800.88	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	3,461.20	3,461.20	1,534.24	3,461.20	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	1,149,000.00	1,218,636.00	681,921.19	1,351,324.67	(132,688.67)	-10.9%
Noncapitalized Equipment		4400	120,000.00	120,000.00	103,621.34	120,000.00	0.00	0.0%
Food		4700	12,250,000.00	13,372,912.07	5,764,069.39	13,377,616.09	(4,704.02)	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			13,519,000.00	14,711,548.07	6,549,611.92	14,848,940.76	(137,392.69)	-0.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Travel and Conferences		5200	19,000.00	19,000.00	482.18	19,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	205,000.00	180,000.00	9,649.92	116,000.00	64,000.00	35.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,000.00	134,000.00	44,107.90	140,880.00	(6,880.00)	-5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,000.00	43,001.17	(8,683.18)	22,132.59	20,868.58	48.5%
Professional/Consulting Services and Operating Expenditures		5800	1,040,000.00	779,900.00	463,591.49	638,020.00	141,880.00	18.2%
Communications		5900	1,500.00	3,600.00	620.00	3,600.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,418,500.00	1,169,501.17	509,768.31	949,632.59	219,868.58	18.8%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	100,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Equipment		6400	200,000.00	390,000.00	51,374.67	454,000.00	(64,000.00)	-16.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			300,000.00	480,000.00	51,374.67	544,000.00	(64,000.00)	-13.3%
<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	699,247.70	692,911.70	0.00	690,519.01	2,392.69	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			699,247.70	692,911.70	0.00	690,519.01	2,392.69	0.3%
TOTAL, EXPENDITURES			33,135,000.10	34,252,213.34	15,660,479.03	34,231,344.76		
<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 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								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,234,978.75
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,222,601.64
5330	Child Nutrition: Summer Food Service Program Operations	9,295,267.39
5810	Other Restricted Federal	5,814.00
7810	Other Restricted State	14,428.51
9010	Other Restricted Local	17.32
Total, Restricted Balance		11,773,107.61

## CAPITAL PROJECTS FUNDS

### **Capital Projects Funds Definition**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	90,500.00	90,500.00	22,415.21	224,658.40	134,158.40	148.2%
5) TOTAL, REVENUES			90,500.00	90,500.00	22,415.21	224,658.40		
<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	845,034.45	846,654.45	391,893.78	950,177.88	(103,523.43)	-12.2%
3) Employee Benefits		3000-3999	496,718.31	497,285.31	243,940.01	583,310.28	(86,024.97)	-17.3%
4) Books and Supplies		4000-4999	0.00	0.00	109.93	1,746,214.58	(1,746,214.58)	New
5) Services and Other Operating Expenditures		5000-5999	500,000.00	2,501,241.48	764,112.16	2,967,790.38	(466,548.90)	-18.7%
6) Capital Outlay		6000-6999	54,715,000.00	83,517,576.05	23,447,111.55	81,435,740.55	2,081,835.50	2.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			56,556,752.76	87,362,757.29	24,847,167.43	87,683,233.67		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(56,466,252.76)	(87,272,257.29)	(24,824,752.22)	(87,458,575.27)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	4,945.00	4,945.00	4,945.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	24,306,000.00	226,462,350.29	24,306,000.00	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	24,306,000.00	226,467,295.29	24,310,945.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(56,466,252.76)	(62,966,257.29)	201,642,543.07	(63,147,630.27)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	104,526,404.77	104,526,404.77		104,526,404.77	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)			104,526,404.77	104,526,404.77		104,526,404.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,526,404.77	104,526,404.77		104,526,404.77		
2) Ending Balance, June 30 (E + F1e)			48,060,152.01	41,560,147.48		41,378,774.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	48,060,152.01	41,560,147.48		41,378,774.50		
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		
<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%
TOTAL, FEDERAL REVENUE			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%
TOTAL, OTHER STATE REVENUE			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	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,500.00	90,500.00	21,800.21	224,658.40	134,158.40	148.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	615.00	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			90,500.00	90,500.00	22,415.21	224,658.40	134,158.40	148.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, REVENUES			90,500.00	90,500.00	22,415.21	224,658.40		
<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	438,138.88	438,138.88	199,759.04	560,239.54	(122,100.66)	-27.9%
Clerical, Technical and Office Salaries		2400	406,895.57	406,895.57	190,796.87	388,164.34	18,731.23	4.6%
Other Classified Salaries		2900	0.00	1,620.00	1,337.87	1,774.00	(154.00)	-9.5%
TOTAL, CLASSIFIED SALARIES			845,034.45	846,654.45	391,893.78	950,177.88	(103,523.43)	-12.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	213,916.68	214,327.68	98,136.49	251,927.43	(37,599.75)	-17.5%
OASDI/Medicare/Alternative		3301-3302	63,202.80	63,327.05	29,143.22	74,621.46	(11,294.41)	-17.8%
Health and Welfare Benefits		3401-3402	159,777.71	159,777.71	88,425.89	187,058.43	(27,280.72)	-17.1%
Unemployment Insurance		3501-3502	4,157.97	4,165.72	1,947.71	4,904.72	(739.00)	-17.7%
Workers' Compensation		3601-3602	12,675.44	12,699.44	5,878.58	14,923.64	(2,224.20)	-17.5%
OPEB, Allocated		3701-3702	42,588.00	42,588.00	20,146.59	49,308.00	(6,720.00)	-15.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	399.71	399.71	261.53	566.60	(166.89)	-41.8%
TOTAL, EMPLOYEE BENEFITS			496,718.31	497,285.31	243,940.01	583,310.28	(86,024.97)	-17.3%
<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	1,675,727.26	(1,675,727.26)	New
Noncapitalized Equipment		4400	0.00	0.00	109.93	70,487.32	(70,487.32)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	109.93	1,746,214.58	(1,746,214.58)	New
<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	275.00	(275.00)	New
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	500,000.00	2,501,241.48	764,112.16	2,967,515.38	(466,273.90)	-18.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,000.00	2,501,241.48	764,112.16	2,967,790.38	(466,548.90)	-18.7%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	36,929,276.25	18,714,920.37	37,250,994.70	(321,718.45)	-0.9%
Buildings and Improvements of Buildings		6200	54,715,000.00	46,588,299.80	4,732,191.18	43,862,068.05	2,726,231.75	5.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	322,677.80	(322,677.80)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,715,000.00	83,517,576.05	23,447,111.55	81,435,740.55	2,081,835.50	2.5%
<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 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			56,556,752.76	87,362,757.29	24,847,167.43	87,683,233.67		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	4,945.00	4,945.00	4,945.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	4,945.00	4,945.00	4,945.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	24,306,000.00	225,000,000.00	24,306,000.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	1,462,350.29	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	24,306,000.00	226,462,350.29	24,306,000.00	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>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	24,306,000.00	226,467,295.29	24,310,945.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	41,378,774.50
Total, Restricted Balance		41,378,774.50

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (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	3,540,000.00	3,540,000.00	2,417,400.14	3,831,925.86	291,925.86	8.2%
5) TOTAL, REVENUES			3,540,000.00	3,540,000.00	2,417,400.14	3,831,925.86		
<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	800,000.00	800,000.00	11,382.29	43,841.79	756,158.21	94.5%
6) Capital Outlay		6000-6999	0.00	0.00	20,024.50	579,052.75	(579,052.75)	New
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		2,970,000.00	2,970,000.00	569,737.00	4,109,474.00	(1,139,474.00)	-38.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,770,000.00	3,770,000.00	601,143.79	4,732,368.54		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(230,000.00)	(230,000.00)	1,816,256.35	(900,442.68)		
<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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(230,000.00)	(230,000.00)	1,816,256.35	(900,442.68)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,726,621.86	23,726,621.86		23,726,621.86	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)			23,726,621.86	23,726,621.86		23,726,621.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,726,621.86	23,726,621.86		23,726,621.86		
2) Ending Balance, June 30 (E + F1e)			23,496,621.86	23,496,621.86		22,826,179.18		
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	23,496,621.86	23,496,621.86		22,826,179.18		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
<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%
TOTAL, OTHER STATE REVENUE			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	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,500,000.00	1,500,000.00	115,727.48	1,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	80,901.87	80,901.87	40,901.87	102.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	2,220,770.79	2,251,023.99	251,023.99	12.6%
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			3,540,000.00	3,540,000.00	2,417,400.14	3,831,925.86	291,925.86	8.2%
TOTAL, REVENUES			3,540,000.00	3,540,000.00	2,417,400.14	3,831,925.86		
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified 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	800,000.00	800,000.00	11,382.29	43,841.79	756,158.21	94.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			800,000.00	800,000.00	11,382.29	43,841.79	756,158.21	94.5%
<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	20,024.50	579,052.75	(579,052.75)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	20,024.50	579,052.75	(579,052.75)	New



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	569,737.00	1,139,474.00	(1,139,474.00)	New
Other Debt Service - Principal		7439	2,970,000.00	2,970,000.00	0.00	2,970,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,970,000.00	2,970,000.00	569,737.00	4,109,474.00	(1,139,474.00)	-38.4%
TOTAL, EXPENDITURES			3,770,000.00	3,770,000.00	601,143.79	4,732,368.54		
<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/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-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 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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	22,826,179.18
Total, Restricted Balance		22,826,179.18

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	53.91	53.91	53.91	New
5) TOTAL, REVENUES			0.00	0.00	53.91	53.91		
<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)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	53.91	53.91		
<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	4,945.00	4,945.00	(4,945.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(4,945.00)	(4,945.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(4,891.09)	(4,891.09)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,891.09	4,891.09		4,891.09	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)			4,891.09	4,891.09		4,891.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,891.09	4,891.09		4,891.09		
2) Ending Balance, June 30 (E + F1e)			4,891.09	4,891.09		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								
c) Committed		9740	4,891.09	4,891.09		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
<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>								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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	53.91	53.91	53.91	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	53.91	53.91	53.91	New
TOTAL, REVENUES			0.00	0.00	53.91	53.91		
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	4,945.00	4,945.00	(4,945.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	4,945.00	4,945.00	(4,945.00)	New
<b>OTHER SOURCES/USES</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 Column B & D (F)
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-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 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%
(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>								
(a - b + c - d + e)			0.00	0.00	(4,945.00)	(4,945.00)		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,012,239.00	2,012,239.00	1,103,163.80	2,013,463.79	1,224.79	0.1%
5) TOTAL, REVENUES			2,012,239.00	2,012,239.00	1,103,163.80	2,013,463.79		
<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	7,654.93	15,994.00	(15,994.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,497,974.00	2,497,974.00	679,250.00	2,483,212.83	14,761.17	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,497,974.00	2,497,974.00	686,904.93	2,499,206.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(485,735.00)	(485,735.00)	416,258.87	(485,743.04)		
<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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(485,735.00)	(485,735.00)	416,258.87	(485,743.04)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,113,185.90	1,113,185.90		1,113,185.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,113,185.90	1,113,185.90		1,113,185.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,113,185.90	1,113,185.90		1,113,185.90		
2) Ending Balance, June 30 (E + F1e)			627,450.90	627,450.90		627,442.86		
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	627,450.90	627,450.90		627,442.86		
c) Committed								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
<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								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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	2,011,739.00	2,011,739.00	1,101,439.01	2,011,739.00	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	500.00	500.00	1,724.79	1,724.79	1,224.79	245.0%
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			2,012,239.00	2,012,239.00	1,103,163.80	2,013,463.79	1,224.79	0.1%
TOTAL, REVENUES			2,012,239.00	2,012,239.00	1,103,163.80	2,013,463.79		
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,654.93	15,994.00	(15,994.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	7,654.93	15,994.00	(15,994.00)	New
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,497,974.00	2,497,974.00	679,250.00	2,483,212.83	14,761.17	0.6%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,497,974.00	2,497,974.00	679,250.00	2,483,212.83	14,761.17	0.6%
<b>TOTAL, EXPENDITURES</b>			2,497,974.00	2,497,974.00	686,904.93	2,499,206.83		
<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/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>								
<b>Proceeds</b>								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	627,442.86
Total, Restricted Balance		627,442.86

## DEBT SERVICE FUNDS

### Debt Service Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,420,000.00	44,420,000.00	0.00	44,420,000.00	0.00	0.0%
5) TOTAL, REVENUES			44,751,000.00	44,751,000.00	0.00	44,751,000.00		
<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	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,550,000.00	48,550,000.00	0.00	48,550,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,550,000.00	48,550,000.00	0.00	48,550,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,799,000.00)	(3,799,000.00)	0.00	(3,799,000.00)		
<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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,799,000.00)	(3,799,000.00)	0.00	(3,799,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,226,252.75	21,226,252.75		21,226,252.75	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)			21,226,252.75	21,226,252.75		21,226,252.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,226,252.75	21,226,252.75		21,226,252.75		
2) Ending Balance, June 30 (E + F1e)			17,427,252.75	17,427,252.75		17,427,252.75		
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								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,427,252.75	17,427,252.75		17,427,252.75		
Bond Interest and Redemption Fund	0000	9780		17,427,252.75				
Bond, Interest & Redemption Fund	0000	9780	17,427,252.75					
Bond Interest and Redemption Fund	0000	9780				17,427,252.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<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	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	34,070,000.00	34,070,000.00	0.00	34,070,000.00	0.00	0.0%
Unsecured Roll		8612	1,440,000.00	1,440,000.00	0.00	1,440,000.00	0.00	0.0%
Prior Years' Taxes		8613	2,680,000.00	2,680,000.00	0.00	2,680,000.00	0.00	0.0%
Supplemental Taxes		8614	1,280,000.00	1,280,000.00	0.00	1,280,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	0.00	1,250,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	3,690,000.00	3,690,000.00	0.00	3,690,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,420,000.00	44,420,000.00	0.00	44,420,000.00	0.00	0.0%
TOTAL, REVENUES			44,751,000.00	44,751,000.00	0.00	44,751,000.00		
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	19,430,000.00	19,430,000.00	0.00	19,430,000.00	0.00	0.0%
Other Debt Service - Principal		7439	29,120,000.00	29,120,000.00	0.00	29,120,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,550,000.00	48,550,000.00	0.00	48,550,000.00	0.00	0.0%
TOTAL, EXPENDITURES			48,550,000.00	48,550,000.00	0.00	48,550,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</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 Column B & D (F)
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>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

## ENTERPRISE FUNDS

### **Enterprise Funds Definition**

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	3,813.00	5,023.13	5,023.13	New
5) TOTAL, REVENUES			0.00	0.00	3,813.00	5,023.13		
<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	0.00	0.00	4,711.85	4,378.94	(4,378.94)	New
3) Employee Benefits		3000-3999	0.00	0.00	482.60	461.08	(461.08)	New
4) Books and Supplies		4000-4999	0.00	0.00	2,517.99	5,934.70	(5,934.70)	New
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	(3,805.01)	(3,805.01)	3,805.01	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	3,907.43	6,969.71		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	0.00	(94.43)	(1,946.58)		
<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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(94.43)	(1,946.58)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,751.59	5,751.59		5,751.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			5,751.59	5,751.59		5,751.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,751.59	5,751.59		5,751.59		
2) Ending Net Position, June 30 (E + F1e)			5,751.59	5,751.59		3,805.01		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	5,754.59	5,754.59		3,808.01		
c) Unrestricted Net Position		9790	(3.00)	(3.00)		(3.00)		
<b>FEDERAL REVENUE</b>								
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%
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>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<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	(27.00)	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	3,840.00	5,023.13	5,023.13	New
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3,813.00	5,023.13	5,023.13	New
TOTAL, REVENUES			0.00	0.00	3,813.00	5,023.13		
<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	0.00	0.00	4,352.76	4,019.85	(4,019.85)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	359.09	359.09	(359.09)	New
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	4,711.85	4,378.94	(4,378.94)	New
<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	23.88	34.48	(34.48)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	364.54	339.07	(339.07)	New
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	23.53	21.87	(21.87)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	70.65	65.66	(65.66)	New
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	482.60	461.08	(461.08)	New
<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	103.97	227.72	(227.72)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	2,414.02	5,706.98	(5,706.98)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	2,517.99	5,934.70	(5,934.70)	New
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
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	(3,805.01)	(3,805.01)	3,805.01	New
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	(3,805.01)	(3,805.01)	3,805.01	New
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	3,907.43	6,969.71		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,808.01
Total, Restricted Net Position		3,808.01

## PROPRIETARY FUNDS

### **Proprietary Funds Definition**

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	15,068,840.00	15,068,840.00	7,519,105.56	15,068,840.00	0.00	0.0%
5) TOTAL, REVENUES			15,068,840.00	15,068,840.00	7,519,105.56	15,068,840.00		
<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	409,077.93	409,077.93	232,695.96	409,077.93	0.00	0.0%
3) Employee Benefits		3000-3999	279,761.96	279,761.96	154,631.98	279,761.96	0.00	0.0%
4) Books and Supplies		4000-4999	48,000.00	49,000.00	5,038.91	49,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,332,000.00	13,999,158.00	8,295,434.39	13,999,158.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,068,839.89	14,736,997.89	8,687,801.24	14,736,997.89		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			.11	331,842.11	(1,168,695.68)	331,842.11		
<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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			.11	331,842.11	(1,168,695.68)	331,842.11		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,847,527.81	12,847,527.81		12,847,527.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			12,847,527.81	12,847,527.81		12,847,527.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,847,527.81	12,847,527.81		12,847,527.81		
2) Ending Net Position, June 30 (E + F1e)			12,847,527.92	13,179,369.92		13,179,369.92		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,847,527.92	13,179,369.92		13,179,369.92		
<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%
TOTAL, OTHER STATE REVENUE			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	30,000.00	30,000.00	34,487.13	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	15,038,840.00	15,038,840.00	7,484,618.43	15,038,840.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,068,840.00	15,068,840.00	7,519,105.56	15,068,840.00	0.00	0.0%
TOTAL, REVENUES			15,068,840.00	15,068,840.00	7,519,105.56	15,068,840.00		
<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	197,556.27	197,556.27	116,607.05	197,556.27	0.00	0.0%
Clerical, Technical and Office Salaries		2400	211,521.66	211,521.66	116,088.91	211,521.66	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			409,077.93	409,077.93	232,695.96	409,077.93	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	302.54	0.00	0.00	0.0%
PERS		3201-3202	103,436.03	103,436.03	53,772.54	103,436.03	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,725.57	29,725.57	13,211.33	29,725.57	0.00	0.0%
Health and Welfare Benefits		3401-3402	110,729.84	110,729.84	71,155.96	110,729.84	0.00	0.0%
Unemployment Insurance		3501-3502	1,941.88	1,941.88	545.67	1,941.88	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	6,136.16	6,136.16	1,664.49	6,136.16	0.00	0.0%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	13,832.56	27,468.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	324.48	324.48	146.89	324.48	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>279,761.96</b>	<b>279,761.96</b>	<b>154,631.98</b>	<b>279,761.96</b>	<b>0.00</b>	<b>0.0%</b>
<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	46,000.00	47,000.00	4,321.17	47,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	717.74	2,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>48,000.00</b>	<b>49,000.00</b>	<b>5,038.91</b>	<b>49,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	37,000.00	11,025.02	37,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,330,000.00	13,954,358.00	8,284,409.37	13,954,358.00	0.00	0.0%
Communications		5900	0.00	5,800.00	0.00	5,800.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>14,332,000.00</b>	<b>13,999,158.00</b>	<b>8,295,434.39</b>	<b>13,999,158.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</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>TOTAL, EXPENSES</b>			<b>15,068,839.89</b>	<b>14,736,997.89</b>	<b>8,687,801.24</b>	<b>14,736,997.89</b>		
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	36,317.06	37,419.95	33,184.88	37,419.95	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	36,317.06	37,419.95	33,184.88	37,419.95	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	83.72	92.10	82.60	82.60	(9.50)	-10.0%
b. Special Education-Special Day Class	19.78	21.65	24.35	24.35	2.70	12.0%
c. Special Education-NPS/LCI	0.00	0.00	.46	.46	.46	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	103.50	113.75	107.41	107.41	(6.34)	-6.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	36,420.56	37,533.70	33,292.29	37,527.36	(6.34)	0.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>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.						
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>						
<b>1. Total Charter School Regular ADA</b>	1,539.67	1,447.25	1,414.22	1,414.22	(33.03)	-2.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	1,539.67	1,447.25	1,414.22	1,414.22	(33.03)	-2.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
<b>f. Total, Charter School Funded County Program ADA</b>						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,539.67	1,447.25	1,414.22	1,414.22	(33.03)	-2.0%









# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.2

**Meeting Date:** March 16, 2023

**Subject:** 2022-23 Transportation Allowance for Home-to-School Services Plan

- 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 2022-23 Transportation Allowance for Home-to-School Services Plan

**Background/Rationale:** Home-to-School (HTS) transportation funding is included in the 2022-23 State Budget. Specifically the 2022-2023 Budget Act, Education Code Sections 39800.1 and 41850.1 states that eligible local educational agencies (LEA) transportation allowances will be “equal to 60%” of the HTS transportation expenditures reported by the school district for the prior year (2021-2022). Note that this allowance will be reduced by the amount of the LEA’s Local Control Funding Formula (LCFF) transportation add-on. The District’s estimated allowance is \$3.6M. Per Education Code (EC) Section 39800.0, as a condition of receiving this apportionment, a local educational agency shall develop a plan describing the transportation services. The plan shall be presented and adopted by the governing board of the local educational agency on or before April 1, 2023.

**Financial Considerations:** Transportation reimbursement funding is \$3,584,797

**LCAP Goal(s):** Safe, Emotionally Healthy and Engaged Students

**Documents Attached:**

- Executive Summary
- SCUSD Transportation Plan 2022-2023

**Estimated Time of Presentation:** 3 min

**Submitted by:** Rose Ramos, Chief Business and Operations Officer

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

## Board of Education Executive Summary

### Business Services

2022-23 Transportation Allowance for Home-to-School  
Services Plan March 16, 2023

#### I. OVERVIEW/HISTORY:

The 2022-2023 State Budget Act included a transportation allowance for Home-to-School (HTS) transportation for eligible local educational agencies (LEAs). Specifically, Education Code Sections 39800.1 and 41850.1 states that eligible local educational agencies (LEA) transportation allowances will be “equal to 60%” of the HTS transportation expenditures reported by the school district for the prior year (2021-2022). Note that this allowance will be reduced by the amount of the LEA’s Local Control Funding Formula (LCFF) transportation add-on. The District’s estimated allowance is \$3.6M as provided below.

In order to receive the HTS transportation funding included in the 2022-23 State Budget, there is a requirement that school districts present a plan to the Board for approval by April 1, 2023. The requirement is to plan HTS transportation and to report data about the impact of the HTS transportation. Education Code states that the data shall include information about ridership, miles driven, expenditure details, and the number of pupils transported, the demographic characteristics of pupils transported, and other data facilitating comparisons among local educational agencies (LEAs). Sacramento City Unified School District has 145 school buses serving the needs of nearly 80 schools in our community. The department provides services for the transportation of activity trips throughout Sacramento County that support the educational activities of the schools, including curricular, extra-curricular and athletic trips for students.

For more than 10 years Sacramento City Unified School District has offered free home-to-school transportation (HTS), to all K-6 grade students who live within the boundary of their school of residence and where a railroad or light rail crossing impedes the walk path. In addition, HTS transportation is provided (free of charge) to K-6 students who must cross a dangerous on/off ramp to a highway/freeway in order to gain access to their school of residence. All other areas are considered non-service zones regardless of distance. SCUSD is unique in that student live within 1.50 miles of their school of residence. Students receiving either General Education or Special Education transportation service, including Unduplicated Pupils – defined as students who are low socio economic, English learners, or foster youth – will receive District transportation at no charge.

#### II. Driving Governance:

To ensure eligibility for reimbursement, LEAs must have a Board-approved HTS transportation plan by April 1, 2023.

#### III. Budget:

The 2022-2023 Budget Act, Education Code Sections 39800.1 and 41850.1 states that eligible local educational agencies (LEA) transportation allowances will be “equal to 60%” of the HTS transportation expenditures reported by the school district for the prior year (2021-2022). Note that this allowance will be reduced by the amount of the LEA’s Local Control Funding Formula (LCFF) transportation add-on. The District’s estimated allowance is \$3.6M as provided below.

## Board of Education Executive Summary

### Business Services

2022-23 Transportation Allowance for Home-to-School  
Services Plan March 16, 2023

<b>Transportation Services Allowance Calculation</b>					
<b>A.</b>	Total 2021-22 Transportation Expenses				14,380,321
<b>B.</b>	Less Capital Outlay				(1,546,565)
<b>C.</b>	Less Non-Agency Expenditures				-
<b>D.</b>	Estimated 60% Reimbursement				7,700,254
<b>E.</b>	Less 2021-2022 Transportation Add-on from LCFF				(4,115,457)
<b>Total Home-To-School Transportation Allowance Reimbursement</b>					<b>\$3,584,797</b>
<b>2021-2022 TRANSPORTATION EXPENDITURES</b>					
	2000-2999: Classified Salaries				5,921,196
	3000-3999: Employee Benefits				4,493,609
	4000-4999: Books and Supplies				909,493
	5000-5999 Services and other Operating Expenditures				1,509,459
	6000-6999: Capital Outlay				1,546,565
	7000-7999: Other Outgo				-
<b>Total Expenditures</b>					<b>\$14,380,321</b>

#### IV. Goals, Objectives and Measures:

Under current law, HTS transportation includes transportation for any pupil from a school district or a county office of education, including students with disabilities (SWDs).

#### V. Major Initiatives:

The current transportation plan was in consultation with stakeholders, composed of classified staff, teachers, parents, students, and administrators approximately 10 years ago. The plan shall be adopted by the SCUSD Governing Board of Education on or before April 1, 2023, and updated by April 1 each year thereafter as a condition of receiving apportionments under Section 41850.1.

#### VI. Results:

The requirement is to plan HTS transportation and to report data about the impact of the HTS transportation. Education Code states that the data shall include information about ridership, miles driven, expenditure details, and the number of pupils transported, the demographic characteristics of pupils transported, and other data facilitating comparisons among local educational agencies (LEAs).





## **Board of Education Executive Summary**

### **Business Services**

2022-23 Transportation Allowance for Home-to-School  
Services Plan March 16, 2023

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#### **VII. Lessons Learned/Next Steps:**

The District shall continue to work with all partners for input and feedback and will comply with the plan requirements.



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT**  
**TRANSPORTATION DEPARTMENT**  
**SCUSD Transportation Plan 2022-2023**

**INTRODUCTION**

Per Education Code (EC) Section 39800.1, as a condition of receiving apportionments for Transportation Services (under EC Section 41850.1), a local educational agency shall develop a plan describing the transportation services. The plan shall be presented and adopted by the governing board of the local educational agency on or before April 1, 2023. The plan may provide for the local educational agency to partner with a municipally owned transit system to provide service pursuant to this section to middle school and high school pupils. Nothing in a local educational agency's plan shall preclude a local educational agency from providing no-cost transit passes to pupils.

**OUR DISTRICT**

The Sacramento City Unified School District (SCUSD) is the 13<sup>th</sup> largest school district in California, educating over 40,711 students across nearly 80 district schools in the city and county of Sacramento, spanning 70 square miles. SCUSD is led by its 28<sup>th</sup> Superintendent, Mr. Jorge A. Aguilar, and is governed by a Board of Education comprised of publicly elected officials.

In 1854, city commissioners opened Sacramento's first public school, consisting of two grammar schools and a co-ed primary school. It has grown to 73 total schools, in all.

**DISCRIPTION OF GENERAL EDUCATION TRANSPORTATION SERVICES**

Sacramento City Unified School District has 145 school buses serving the needs of nearly 80 schools in our community. The department provides services for the transportation of activity trips throughout Sacramento County that support the educational activities of the schools, including curricular, extra-curricular and athletic trips for students.

During the 2021-2022 school year, the district school bus fleet traveled 1,109,396 miles. Approximately 450 general education students and 1200 special needs students were transported to their respective schools daily. There were 410 activity trips (curricular, extra-curricular and athletic) that utilized the bus fleet, which was a lower number than the previous years due to various Covid-19 restrictions

For more than 10 years Sacramento City Unified School District has offered free home-to-school transportation (HTS), to all K-6 grade students who live within the boundary of their school of residence and where a railroad or light rail crossing impedes the walk path. In addition, HTS transportation is provided (free of charge) to K-6 students who must cross a freeway (on-ramps/off-ramps) in order to gain access to their school of residence. All other areas are considered non-service zones regardless of distance. SCUSD is unique in that student live within 1.50 miles of their elementary school of residence. Students receiving either General Education or Special Education transportation service, including Unduplicated Pupils – defined as students who are low socio economic, English learners, or foster youth – will receive District transportation at no charge.

SCUSD has a longtime standing partnership with Regional Transit (RT), Sacramento's local municipally transit system provider. RT maintains public bussing and light-rail routes which allow SCUSD secondary students in grades 7-12 to gain access to their school of residence via public transit. RT bus passes have been provided by either SCUSD or RT to all eligible students.

## **TRANSPORTATION SERVICES FOR HOMELESS CHILDREN, FOSTER YOUTH AND STUDENTS WITH DISABILITIES**

Sacramento City Unified School District offers transportation services in the least restrictive environment to all homeless and foster youth who meet the criteria. If there is no space or district bus available on existing district school bus routes, or the distance does not allow reasonable service, the district offers contracted HTS transportation or RT bus passes to our homeless, and foster youth students.

Students with disabilities on an IEP or a 504 plan which indicates transportation as a related service shall be provided the least restrictive form of HTS transportation by SCUSD bus, van, or contracted service free of charge.

The department also supports its special needs, homeless and foster youth students by providing transportation services for activity trips throughout Sacramento City USD which support the educational activities of the schools, including curricular, extra-curricular and athletic trips for students of the District.

In addition, the educational program for students with disabilities is supported by Transportation's Community Based Instruction (CBI) trips. This program takes district special needs students to various venues around the community to further develop life skills.

### **DEVELOPMENT OF TRANSPORTATION SERVICE PLAN**

The current transportation service plan was in consultation with stakeholders, composed of classified staff, teachers, parents, students, and administrators approximately 10 years ago. The current plan shall be adopted by the SCUSD Governing Board of Education on or before April 1, 2023, and updated by April 1 each year thereafter as a condition of receiving apportionments under Section 41850.1. The District shall continue to work with the Sacramento Regional Transit, Sacramento Metropolitan Air Quality Management District (SMAQMD), California Energy Commission (CEC) and the California Air Resources Board (CARB) for their input and recommendations.

The District shall continue to work with all partners for input and feedback and will comply with the plan requirements.



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.3

**Meeting Date:** March 16, 2023

**Subject:** Review and Approve Amendment No. 1 to Agreement for Consultant Services - SA23-00043

- 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 Amendment No. 1 to agreement for consultant services with Kami Kalay.

**Background/Rationale:** Amendment No. 1 to increase the 2022-2023 contract by \$100,000 in order to provide additional financial consulting. The financial consulting is related to managing COVID relief funds including monitoring budgets, revenues, expenditures, and preparing the required quarterly and annual financial reports for fiscal year 2022-2023. The District received approximately \$320 million in COVID relief funds in order to mitigate the spread of the COVID 19 virus and address learning loss resulting from the school closures. These funds are restricted and subject to regular monitoring and reporting. Additional support is needed to assume the added work of managing, monitoring, and reporting for COVID relief funds. On annual basis, four quarterly financial reports and an annual financial report are required for several categories of COVID relief funds. These funds also require regular monitoring and reconciling to ensure funds are appropriately spent and fully expended by the expiration dates. The final ESSER funds will expire September 30, 2024. Therefore, support for managing these funds is temporary.

**Financial Considerations:** This amendment includes a requested increase of \$100,000 from \$98,000 for a total contract value of \$198,000.

**LCAP Goal(s):** Operational Excellence

**Documents Attached:** None

**Estimated Time:** 5 Minutes

**Submitted by:** Rose F. Ramos, Chief Business & Operations Officer

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



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.4

**Meeting Date:** March 16, 2023

**Subject:** Revision of Board Policy 6170.1 Transitional Kindergarten

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/Second Reading (Action Anticipated: 4/13/2023)
- Conference/Action
- Action
- Public Hearing

**Division:** Academic Office/Early Learning and Care

**Recommendation:** NA

**Background/Rationale:**

The research clearly indicates that high-quality education for young learners is vitally important in assuring school success and plays a pivotal role in closing the achievement gap among groups of students. Children who participate in high-quality early childhood programs tend to perform at/above the proficiency level, have greater language abilities, and fewer grade retentions (Lynch, 2005). According to a study conducted by the RAND Corporation in 2007, the readiness gap mirrors the achievement gap of students in the primary grades. However, the report denoted that entering Kindergarten at an older age is an important predictor for student success. Students who are older when they enter Kindergarten demonstrate a significant boost in academic achievement, self-confidence, and positive attitudes about school and learning.

Consequently, to ensure student readiness, it is vital that SCUSD provides quality Transitional Kindergarten (TK) programming to give students an additional year to mature socially, emotionally, cognitively, and physically. The proposed revisions to the Transitional Kindergarten (TK) Policy will provide the guidelines necessary to create the learning environments that support quality instruction and learning for students in the district's TK classrooms while meeting the requirements of AB 130.

In 2021, legislation was passed that requires any school district operating a kindergarten to also provide a TK program for all children who turn four years old by September 1 by the year 2025–26. TK uses a modified kindergarten curriculum that is age and developmentally appropriate and based on California's Preschool Learning Foundations and Frameworks (California Department of Education, Transitional Kindergarten FAQs, <https://www.cde.ca.gov/ci/gs/em/kinderfaq.asp>).

**Financial Considerations:** N/A

**LCAP Goal(s):**

Goal 1: College Career Readiness

Goal 2: Foundational Educational Experience with Equitable Opportunities for ALL students

**Documents Attached:**

List the documents included:

Executive Summary

Original copy of BP 6170.1, Transitional Kindergarten

Redlined copy of BP 6170.1, Transitional Kindergarten

Revised copy of BP 6170.1, Transitional Kindergarten

**Estimated Time of Presentation:** 10 min

**Submitted by:** Yvonne Wright, Chief Academic Officer

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

# Board of Education Executive Summary

## Department: Academic Office

Title: Revision of Board Policy 6170.1 Transitional Kindergarten

Date of Meeting: March 16, 2023



### I. Overview of Transitional Kindergarten, (formerly named Early Kindergarten)

In 2010, California enacted the Kindergarten Readiness Act, S.B. 1381. Prior to that time, children in Sacramento City Unified School District (SCUSD) and throughout the state began Kindergarten at a younger age than almost all other states. These early age students often began school before they had maturity, early literacy and pre-math skills needed to meet the challenges of a rigorous academic Kindergarten program. Moving back the Kindergarten entry date was a welcome response addressing this longstanding practice and created a new educational opportunity, Transitional Kindergarten (TK), formerly referred to as Early Kindergarten (EK) in SCUSD.

This gift of time affords children who turn five at the beginning of a school year or at a later time in that same year, an additional year of school and serves as a bridge between preschool and Kindergarten. Transitional Kindergarten uses developmentally appropriate curricula aligned to the California Preschool Learning Foundations, Common Core, and State Standards taught by credentialed teachers in an enriching environment.

The district continues to deepen its implementation of Transitional Kindergarten for its students and families. Since its implementation in 2011 with four pilot school sites: Alice Birney Waldorf Inspired K-8, Leonardo da Vinci K-8, Theodore Judah, and Hubert Bancroft, the TK has expanded to H.W. Harkness, A.M. Winn, Pacific, Crocker/Riverside (relocated to Washington for the 2016/2017 school year), John Sloat, Pacific, Tahoe, Earl Warren, Edward Kemble, Ethel Phillips, Isador Cohen, John Bidwell, Mark Twain, Martin Luther King, Parkway, and Susan B. Anthony, and for the 2023/2024 school year will further expand to David Lubin, Elder Creek, Ethel I. Baker, Genevieve Didion, Golden Empire, Hollywood Park, and John Cabrillo by providing students and families regional access for this early educational opportunity. The response from parents and school staff strongly indicate that Transitional Kindergarten provides the extra support to help students develop the social, emotional and academic skills needed for regular Kindergarten and success in school. It is the district's intent to expand the program to each school that is able to support this educational opportunity for its school community.

An important first step for sustaining Transitional Kindergarten, was the adoption of Board Policy # 6170.1 which was adopted by the Board in November 2014, introducing Early Kindergarten (now identified as Transitional Kindergarten) as an essential regular grade school regulations and prescribed essential program components needed to provide our students with the knowledge, skills, and attitudes that will position them for success in subsequent grades.

The California Department of Education (CDE) has recently amended Education Code (EC) 48000 for Transitional Kindergarten. The request to revise/amend Board Policy #6170.1



# Board of Education Executive Summary

## Department: Academic Office

Title: Revision of Board Policy 6170.1 Transitional Kindergarten

Date of Meeting: March 16, 2023



appropriately complies with CDE and the needed changes suggested by the California School Board Association.

## II. Driving Governance:

The research clearly indicates that high-quality education for young learners is vitally important in assuring school success and plays a pivotal role in closing the achievement gap among groups of students. Children who participate in high-quality early childhood programs tend to perform at/above the proficiency level, have greater language abilities, and fewer grade retentions (Lynch, 2005). According to a study conducted by the RAND Corporation in 2007, the readiness gap mirrors the achievement gap of students in the primary grades. However, the report denoted that entering Kindergarten at an older age is an important predictor for student success. Students who are older when they enter Kindergarten demonstrate a significant boost in academic achievement, self-confidence, and positive attitudes about school and learning. Consequently, to ensure student readiness, it is vital that SCUSD provides quality Transitional Kindergarten to give students an additional year to mature socially, emotionally, cognitively, and physically. The proposed revisions to the Transitional Kindergarten Policy will provide the guidelines necessary to create the learning environments that support quality instruction and learning for students in the district's Transitional Kindergarten classrooms.

## III. Budget:

The adoption of the proposed revisions to the existing Transitional Kindergarten Board Policy #6170.1 does not have any budget implications. Transitional Kindergarten is supported with Local Control Formula Funds. (LCFF)

## IV. Goals, Objectives and Measures:

The district is fully committed to preparing its students for college and career. Its goal is to provide students with experiences, beginning with the formative years, which will place them on a trajectory that will position them for success beyond their preschool- grade 12 tenure. Hence, Transitional Kindergarten is critical to accomplishing this end.

To ensure the program's success, the district is committed to providing an infrastructure of support based on research, reform initiatives and exemplary practices. This includes quality professional learning that is continuous and fosters a deepening of subject matter knowledge and a greater understanding of learning for improving classroom practice and student learning, as well as customized targeted support.

Transitional Kindergarten effectiveness is measured by student performance to the district standards developed and adopted from the California Learning Foundations and state and

# Board of Education Executive Summary

## Department: Academic Office

Title: Revision of Board Policy 6170.1 Transitional Kindergarten

Date of Meeting: March 16, 2023



Common Core standards for this grade level. Student progress is assessed and reported to parents each trimester and conference times. Parents and staff are surveyed annually to gain community comment and evaluate the overall program and the instructional delivery the measure program effectiveness.

### V. Major Initiatives:

The following education revisions are requested for the existing Transitional K Board Policy #6170.1

- Section one, **Eligibility**, page one - replaces the term “Early Kindergarten” with Transitional Kindergarten
- Section one, **Eligibility**, page one – expands the prioritized enrollment dates to extend eligibility to children who will turn four years old by September 1 by the 2025-2026 school year.
- Section two, **Waivers**, page two- replaces the term “Early Kindergarten” with Transitional Kindergarten.
- Section two, **Waivers**, page two and three- establishes a waiver process for children whose fifth birthday is on or before September 1 and for students whose fifth birthday are after the given year’s eligibility window for the 2023-24 and 2024-25 school years only.
- Section three, **Curriculum and Instruction**, page three and four - replaces the term “Early Kindergarten” with Transitional Kindergarten. Page 3 includes requirements when TK students are commingled in the same classroom with four-year-old students from a CSPP and Head Start programs
- Section four, **Staffing**, pages four and five- replaces the term “Early Kindergarten” with Transitional Kindergarten.
- Section five, **Continuation to Kindergarten**, page five, - replaces the term “Early Kindergarten” with Transitional Kindergarten.
- Section six, **Program Evaluation**, page five, - replaces the term “Early Kindergarten” with Transitional Kindergarten.

### VI. Results:

While the program continues to evolve, data from varying sources indicate that the program is indeed making a difference and is positively impacting student learning. It has grown from serving approximately 185 students and their families to potentially serving 792 students in schools regionally placed throughout the district. Parents and staff are surveyed each spring at each Transitional Kindergarten school site to gain community comment and evaluate the overall program and instructional delivery to meet the needs for this age student.

### VII. Lessons Learned/Next Steps:

# Board of Education Executive Summary

## Department: Academic Office

Title: Revision of Board Policy 6170.1 Transitional Kindergarten

Date of Meeting: March 16, 2023



The next steps in seeking approval for the proposed revisions to Board Policy 6170.1, Transitional Kindergarten include the following:

- Seek Board approval of the proposed revisions
- Once approved, update the administrative regulations for the policy to provide alignment and further guidance on policy implementation
- Continue to provide professional learning in Transitional Kindergarten Curriculum and Instructional
- Continue to provide developmentally appropriate instructional materials
- Continue to develop the Early Kinder student assessment model
- Continue to evaluate program success through student assessments and program evaluation from parents, site principals, and teachers
- Enhance communication to provide information to the school community and build future enrollment at the school sites
- Develop new program sites as needed to ensure access to all four-year olds.

**Policy 6170.1: Transitional Kindergarten**

**Status: Adopted**

**Original Adopted Date: November 2014**

The governing board desires to offer a high-quality Early Kinder/Transitional Kindergarten Program for eligible children who do not yet meet the minimum age criterion for kindergarten. The program shall assist children in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's Early Kinder/Transitional Kindergarten shall be the first year of a two-year kindergarten program (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in program development, implementation, and evaluation.

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

#### Eligibility

The district's Early Kinder/Transitional Kindergarten Program shall prioritize student enrollment for children whose fifth birthday lies between: (Education Code: 48000)

\* September 2 and December 2

Parents/guardians of eligible children shall be notified of the availability of this program and the age, residency, and any other enrollment requirements. Enrollment in the Early Kinder/Transitional Kindergarten Program shall be voluntary.

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

(cf. 5111.12 - Residency Based on Parent/Guardian Employment)

(cf. 5111.13 - Residency for Homeless Children)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

#### Curriculum and Instruction

The district's Early Kinder Program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate (Education Code: 48000)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The program shall be aligned to the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education. It shall be designed to facilitate students' development in essential skills related to language and literacy, mathematics, physical development health, visual and performing arts, science, history-social studies, English language development, and social-emotional development.

(cf. 5148.3 -Preschool/Early Childhood Education)

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Language Learners)

The Board shall fix the length of the school day in district's Early Kinder program, which shall be at least three hours but no more than four hours.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

Early Kinder students may be placed in the same classrooms as Kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

#### Staffing

The Superintendent or designee shall ensure that teachers assigned to teach in the Early Kinder classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

(cf. 4112.2 - Certification)

A credentialed teacher who is first assigned to an E K class after July 1, 2015, shall, by August 1, 2020, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit issued by the CTC. (Education code 48000)

The Superintendent or designee may provide professional development as needed to ensure that Early Kinder teachers are knowledgeable about standards and effective instructional methods for teaching young children.

(cf. 4131- Staff Development)

#### Continuation to Kindergarten

Students who complete the Early Kinder/Transitional Kindergarten program shall be eligible to continue in kindergarten the following school year. Parents /guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

Students enrolled at a regional non-neighborhood Early Kinder school site shall return to their assigned/neighborhood home school to continue their regular 2nd year in kindergarten. Parents requesting to continue the second year of kindergarten at a regional non-neighborhood school would apply to do so through the Open Enrollment Process.

A student shall not attend more than two years in a combination of Early Kinder/Transitional Kindergarten and kindergarten. (Education Code 46300)

(cf. 5123 - Promotion/Acceleration/Retention)

#### Program Evaluation

The Superintendent or designee shall develop or identify appropriate formal and/or informal assessments of Early Kinder students' development and progress. He/she shall monitor and regularly report to the Board regarding program implementation and the progress of students in meeting related academic standards.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

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#### Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

<b>State</b>	<b>Description</b>
5 CCR 18000-18434	Child care and development programs
5 CCR 18068	Attendance and expenditure reports
5 CCR 18272	Developmental profile
5 CCR 18281	Environment rating scales
Ed. Code 17375	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program
Ed. Code 37202	Equal time in all schools
Ed. Code 44065	Issuance of and functions requiring credentials
Ed. Code 44256	Authorization for teaching credentials
Ed. Code 44258.9	County superintendent review of teacher assignment
Ed. Code 46111	Kindergarten; hours of attendance
Ed. Code 46114-46119	Minimum school day; kindergarten
Ed. Code 46120	Expanded learning opportunities
Ed. Code 46300	Method of computing average daily attendance
Ed. Code 48000	Minimum age of admission for kindergarten; transitional kindergarten
Ed. Code 48002	Evidence of minimum age required to enter kindergarten or first grade
Ed. Code 48003	Kindergarten annual report
Ed. Code 48011	Promotion/retention following one year of kindergarten
Ed. Code 48200	Compulsory attendance
Ed. Code 8207	California State Preschool Program administration
Ed. Code 8241	Staffing ratios for center-based program
Ed. Code 8322	California Prekindergarten Planning and Implementation Grant Program
Ed. Code 8970-8974	Early primary program, including extended-day kindergarten
Ed. Code 8973	Extended-day kindergarten
<b>Management Resources</b>	<b>Description</b>
California Department of Education Publication	Desired Results Developmental Profile: A Developmental Continuum from Early Infancy up to Kindergarten Entry, 2015

California Department of Education Publication	California Preschool Curriculum Framework, Vol. 1, 2010
California Department of Education Publication	California Preschool Curriculum Framework, Vol. 2, 2011
California Department of Education Publication	California Preschool Curriculum Framework, Vol. 3, 2013
California Department of Education Publication	California Preschool Learning Foundations, Vol. 1, 2008
California Department of Education Publication	Transitional Kindergarten FAQs
California Department of Education Publication	Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013
California Department of Education Publication	California Preschool Learning Foundations, Vol. 2, 2010
California Department of Education Publication	California Preschool Learning Foundations, Vol. 3, 2012
CSBA Publication	What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016
Website	<a href="#">CSBA District and County Office of Education Legal Services</a>
Website	<a href="#">Transitional Kindergarten California</a>
Website	<a href="#">California Kindergarten Association</a>
Website	<a href="#">Commission on Teacher Credentialing</a>
Website	<a href="#">CSBA</a>
Website	<a href="#">California Department of Education</a>

#### Cross References

<b>Code</b>	<b>Description</b>
0500	<a href="#">Accountability</a>
1220	<a href="#">Citizen Advisory Committees</a>
1220	<a href="#">Citizen Advisory Committees</a>
4112.2	<a href="#">Certification</a>
4112.2	<a href="#">Certification</a>
4131	<a href="#">Staff Development</a>
4131	<a href="#">Staff Development</a>
5111	<a href="#">Admission</a>
5111	<a href="#">Admission</a>
5111.1	<a href="#">District Residency</a>
5111.1	<a href="#">District Residency</a>
5123	<a href="#">Promotion/Acceleration/Retention</a>
5123	<a href="#">Promotion/Acceleration/Retention</a>
5123-E PDF(1)	<a href="#">Promotion/Acceleration/Retention</a>
5141.22	<a href="#">Infectious Diseases</a>
5141.22	<a href="#">Infectious Diseases</a>
5141.3	<a href="#">Health Examinations</a>
5141.3	<a href="#">Health Examinations</a>
5141.31	<a href="#">Immunizations</a>
5141.31	<a href="#">Immunizations</a>
5145.6	<a href="#">Parent/Guardian Notifications</a>
5145.6-E PDF(1)	<a href="#">Parent/Guardian Notifications</a>
6011	<a href="#">Academic Standards</a>
6111	<a href="#">School Calendar</a>

6112	<a href="#"><u>School Day</u></a>
6141	<a href="#"><u>Curriculum Development And Evaluation</u></a>
6151	<a href="#"><u>Class Size</u></a>
6151	<a href="#"><u>Class Size</u></a>
6161.1	<a href="#"><u>Selection And Evaluation Of Instructional Materials</u></a>
6161.1	<a href="#"><u>Selection And Evaluation Of Instructional Materials</u></a>
6162.5	<a href="#"><u>Student Assessment</u></a>
6162.5	<a href="#"><u>Student Assessment</u></a>



**Policy 6170.1: Transitional Kindergarten**

Status: Adopted

Original Adopted Date: November 2014

The governing board desires to offer a high-quality ~~Early Kinder/Transitional Kindergarten~~Transitional Kindergarten Program for eligible children who do not yet meet the minimum age criterion for kindergarten. The program shall assist children in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's ~~Early Kinder/Transitional Kindergarten~~Transitional Kindergarten shall be the first year of a two-year kindergarten program (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in program development, implementation, and evaluation.

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

Eligibility

The district's ~~Early Kinder/Transitional Kindergarten~~Transitional Kindergarten Program shall prioritize student enrollment for children whose fifth birthday lies between: (Education Code: 48000)

September 2nd and February 2<sup>nd</sup> for the 2022–23 school year

September 2nd and April 2nd for 2023-24 school year.

September 2nd and June 2nd for the 2024–25 school year.

In the 2025–26 school year, and in each school year thereafter, children who will turn four-years old by September 1 are eligible for Transitional Kindergarten.

\* September 2 and December 2

Parents/guardians of eligible children shall be notified of the availability of this program and the age, residency, and any other enrollment requirements. Enrollment in the ~~Early Kinder/Transitional Kindergarten~~Transitional Kindergarten Program shall be voluntary.

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

(cf. 5111.12 - Residency Based on Parent/Guardian Employment)

(cf. 5111.13 - Residency for Homeless Children)

(cf. 5141.22 - Infectious Diseases)

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(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

#### Out of District Transfers into Transitional Kindergarten

Students transferring from a Transitional Kindergarten program in an out-of-district public school may be admitted to Transitional Kindergarten to allow for continuity of service, pending receipt and review of school records.

#### Transitional Kindergarten Waivers

The District will implement the following transitional kindergarten waiver programs as outlined in the accompanying AR and consistent with the Education Code if transitional kindergarten classes are not fully enrolled with age-eligible students:

##### Over-Age Transitional Kindergarten Waiver

Upon request of a child's parents/guardians, the district may, on a case-by-case basis after the Superintendent or designee determines that it is in the child's best interest, admit into the district's Transitional Kindergarten program a child whose fifth birthday is on or before September 1 and who is therefore eligible for kindergarten.

##### Under-Age Transitional Kindergarten Waiver

Upon request of a child's parents/guardians, the district may, on a case-by-case basis, admit into the district's Transitional Kindergarten program, a child who will have their fifth birthday between April 2, 2024 and September 1, 2024 for the 2023-24 school year and fifth birthday between June 2, 2025 and September 1, 2025 for the 2024-25 school year. This waiver shall apply if transitional kindergarten classes are not fully enrolled to capacity for the 2023-24 or the 2024-25 school years only.

##### Special Under-Age Transitional Kindergarten Waiver

To provide maximum continuity of services, children who are eligible for a waiver as described above and who have an active Individual Education Program ("IEP") through the school district and who have a sibling at a school with a transitional kindergarten program such that the child will attend kindergarten at that school, will be eligible for a "Special Temporary Transitional Kindergarten Waiver."

A Special Temporary Transitional Kindergarten Waiver allows a qualifying child to participate in the regular transitional kindergarten enrollment process as though they were born before the codified cut-off date.

To qualify, parents or guardians must apply for a "Special Waiver" within the timeframe allowed for ordinary transitional kindergarten enrollment.

Education Code Title II, Division 4, Part 27, Chapter 1, Article I §48000(c).

Id. at §48000(c)(2)(A)

## Curriculum and Instruction

The district's ~~Transitional Kindergarten~~~~Early Kinder~~ Program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate (Education Code: 48000)

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(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The program shall be aligned to the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education. It shall be designed to facilitate students' development in essential skills related to language and literacy, mathematics, physical development health, visual and performing arts, science, history-social studies, English language development, and social-emotional development.

(cf. 5148.3 -Preschool/Early Childhood Education)

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Language Learners)

The Board shall fix the length of the school day in district's ~~Transitional Kindergarten~~~~Early Kinder~~ program, which shall be at least three hours but no more than four hours.

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(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

~~Transitional Kindergarten~~~~Early Kinder~~ students may be placed in the same classrooms as Kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

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TK students may be commingled in the same classroom with four-year-old students from a California State Preschool Program or Head Start program as long as the commingled program meets all of the requirements of each program as well as the following requirements as applicable: (Education Code 8207, 48000):

1. The classroom does not include students enrolled in TK for a second year or students enrolled in a regular kindergarten
2. An early childhood environment rating scale, as specified in 5 CCR 18281, is completed for the classroom
3. All children enrolled for 10 or more hours per week are evaluated using the Desired Results Developmental Profile, as specified in 5 CCR 18272
4. The classroom is taught by a teacher that holds a credential issued by the Commission on Teacher Credentialing in accordance with Education Code 44065 and 44256
5. The classroom is in compliance with the adult-child ratio specified in Education Code 8241
6. Contractors of the district report the services, revenues, and expenditures for children in the preschool program in accordance with 5 CCR 18068 except for contractors of the TK program

## Staffing

The Superintendent or designee shall ensure that teachers assigned to teach in the Transitional Kindergarten, ~~Early Kinder~~ classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

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(cf. 4112.2 - Certification)

A credentialed teacher who is first assigned to an Transitional Kindergarten, ~~E-K~~ class after July 1, 2015, shall, by August 1, 2020, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit issued by the CTC. (Education code 48000)

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The Superintendent or designee may provide professional development as needed to ensure that Transitional Kindergarten, ~~Early Kinder~~ teachers are knowledgeable about standards and effective instructional methods for teaching young children.

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(cf. 4131- Staff Development)

### Continuation to Kindergarten

Students who complete the ~~Early Kinder/Transitional Kindergarten~~ Transitional Kindergarten program shall be eligible to continue in kindergarten the following school year. Parents /guardians of such students shall not be required to submit a signed Kindergarten Continuation Form for kindergarten attendance. However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in Transitional Kindergarten, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the Transitional Kindergarten year consenting to the child's enrollment in kindergarten the following year.

Students enrolled at a regional non-neighborhood Transitional Kindergarten, ~~Early Kinder~~ school site shall return to their assigned/neighborhood home school to continue their regular 2nd year in kindergarten. Parents requesting to continue the second year of kindergarten at a regional non-neighborhood school would apply to do so through the Open Enrollment Process.

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A student shall not attend more than two years in a combination of ~~Early Kinder/Transitional Kindergarten~~ Transitional Kindergarten and kindergarten. (Education Code 46300)

(cf. 5123 - Promotion/Acceleration/Retention)

### Program Evaluation

The Superintendent or designee shall develop or identify appropriate formal and/or informal assessments of Transitional Kindergarten, ~~Early Kinder~~ students' development and progress. He/she shall monitor and regularly report to the Board regarding program implementation and the progress of students in meeting related academic standards.

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(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

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Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

<b>State</b>	<b>Description</b>
5 CCR 18000-18434	Child care and development programs
5 CCR 18068	Attendance and expenditure reports
5 CCR 18272	Developmental profile
5 CCR 18281	Environment rating scales
Ed. Code 17375	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program
Ed. Code 37202	Equal time in all schools
Ed. Code 44065	Issuance of and functions requiring credentials
Ed. Code 44256	Authorization for teaching credentials
Ed. Code 44258.9	County superintendent review of teacher assignment
Ed. Code 46111	Kindergarten; hours of attendance
Ed. Code 46114-46119	Minimum school day; kindergarten
Ed. Code 46120	Expanded learning opportunities
Ed. Code 46300	Method of computing average daily attendance
Ed. Code 48000	Minimum age of admission for kindergarten; transitional kindergarten
Ed. Code 48002	Evidence of minimum age required to enter kindergarten or first grade
Ed. Code 48003	Kindergarten annual report
Ed. Code 48011	Promotion/retention following one year of kindergarten
Ed. Code 48200	Compulsory attendance
Ed. Code 8207	California State Preschool Program administration
Ed. Code 8241	Staffing ratios for center-based program
Ed. Code 8322	California Prekindergarten Planning and Implementation Grant Program
Ed. Code 8970-8974	Early primary program, including extended-day kindergarten
Ed. Code 8973	Extended-day kindergarten
<b>Management Resources</b>	<b>Description</b>
California Department of Education Publication	Desired Results Developmental Profile: A Developmental Continuum from Early Infancy up to Kindergarten Entry, 2015
California Department of Education Publication	California Preschool Curriculum Framework, Vol. 1, 2010
California Department of Education Publication	California Preschool Curriculum Framework, Vol. 2, 2011
California Department of Education Publication	California Preschool Curriculum Framework, Vol. 3, 2013
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California Department of Education Publication	Transitional Kindergarten FAQs
California Department of Education Publication	Transitional Kindergarten Implementation Guide: A Resource for California Public School District Administrators and Teachers, 2013
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CSBA Publication	What Boards of Education Can Do About Kindergarten Readiness, Governance Brief, May 2016
Website	<a href="#">CSBA District and County Office of Education Legal Services</a>
Website	<a href="#">Transitional Kindergarten California</a>
Website	<a href="#">California Kindergarten Association</a>

Website [Commission on Teacher Credentialing](#)  
Website [CSBA](#)  
Website [California Department of Education](#)

#### Cross References

Code	Description
0500	<a href="#">Accountability</a>
1220	<a href="#">Citizen Advisory Committees</a>
1220	<a href="#">Citizen Advisory Committees</a>
4112.2	<a href="#">Certification</a>
4112.2	<a href="#">Certification</a>
4131	<a href="#">Staff Development</a>
4131	<a href="#">Staff Development</a>
5111	<a href="#">Admission</a>
5111	<a href="#">Admission</a>
5111.1	<a href="#">District Residency</a>
5111.1	<a href="#">District Residency</a>
5123	<a href="#">Promotion/Acceleration/Retention</a>
5123	<a href="#">Promotion/Acceleration/Retention</a>
5123-E PDF(1)	<a href="#">Promotion/Acceleration/Retention</a>
5141.22	<a href="#">Infectious Diseases</a>
5141.22	<a href="#">Infectious Diseases</a>
5141.3	<a href="#">Health Examinations</a>
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5141.31	<a href="#">Immunizations</a>
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5145.6	<a href="#">Parent/Guardian Notifications</a>
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6011	<a href="#">Academic Standards</a>
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6141	<a href="#">Curriculum Development And Evaluation</a>
6151	<a href="#">Class Size</a>
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6161.1	<a href="#">Selection And Evaluation Of Instructional Materials</a>
6162.5	<a href="#">Student Assessment</a>
6162.5	<a href="#">Student Assessment</a>

**Policy 6170.1: Transitional Kindergarten**

**Status:** Adopted

**Original Adopted Date:** November 2014

The governing board desires to offer a high-quality Transitional Kindergarten for eligible children who do not yet meet the minimum age criterion for kindergarten. The program shall assist children in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's Transitional Kindergarten shall be the first year of a two-year kindergarten program (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in program development, implementation, and evaluation.

(cf. 1220 - Citizen Advisory Committees)

(cf. 6020 - Parent Involvement)

#### Eligibility

The district's Transitional Kindergarten Program shall prioritize student enrollment for children whose fifth birthday lies between: (Education Code: 48000)

September 2nd and February 2<sup>nd</sup> for the 2022–23 school year

September 2nd and April 2nd for 2023-24 school year.

September 2nd and June 2nd for the 2024–25 school year.

In the 2025–26 school year, and in each school year thereafter, children who will turn four-years old by September 1 are eligible for Transitional Kindergarten.

Parents/guardians of eligible children shall be notified of the availability of this program and the age, residency, and any other enrollment requirements. Enrollment in the Transitional Kindergarten Program shall be voluntary.

(cf. 5111 - Admission)

(cf. 5111.1 - District Residency)

(cf. 5111.12 - Residency Based on Parent/Guardian Employment)

(cf. 5111.13 - Residency for Homeless Children)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.3 - Health Examinations)

(cf. 5141.31 - Immunizations)

(cf. 5141.32 - Health Screening for School Entry)

#### Out of District Transfers into Transitional Kindergarten

Students transferring from a Transitional Kindergarten program in an out-of-district public school may be admitted to Transitional Kindergarten to allow for continuity of service, pending receipt and review of school records.

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The District will implement the following transitional kindergarten waiver programs as outlined in the accompanying AR and consistent with the Education Code if transitional kindergarten classes are not fully enrolled with age-eligible students:

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A Special Temporary Transitional Kindergarten Waiver allows a qualifying child to participate in the regular transitional kindergarten enrollment process as though they were born before the codified cut-off date.

To qualify, parents or guardians must apply for a "Special Waiver" within the timeframe allowed for ordinary transitional kindergarten enrollment.

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Id. at §48000(c)(2)(A)



The district's Transitional Kindergarten Program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate (Education Code: 48000)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

The program shall be aligned to the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education. It shall be designed to facilitate students' development in essential skills related to language and literacy, mathematics, physical development health, visual and performing arts, science, history-social studies, English language development, and social-emotional development.

(cf. 5148.3 -Preschool/Early Childhood Education)

(cf. 6011 - Academic Standards)

(cf. 6174 - Education for English Language Learners)

The Board shall fix the length of the school day in district's Transitional Kindergarten program, which shall be at least three hours but no more than four hours.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

Transitional Kindergarten students may be placed in the same classrooms as Kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs.

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5. The classroom is in compliance with the adult-child ratio specified in Education Code 8241
6. Contractors of the district report the services, revenues, and expenditures for children in the preschool program in accordance with 5 CCR 18068 except for contractors of the TK program

The Superintendent or designee shall ensure that teachers assigned to teach in the Transitional Kindergarten classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

(cf. 4112.2 - Certification)

A credentialed teacher who is first assigned to an Transitional Kindergarten class after July 1, 2015, shall, by August 1, 2020, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit issued by the CTC. (Education code 48000)

The Superintendent or designee may provide professional development as needed to ensure that Transitional Kindergarten teachers are knowledgeable about standards and effective instructional methods for teaching young children.

(cf. 4131- Staff Development)

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Students who complete the Transitional Kindergarten program shall be eligible to continue in kindergarten the following school year. Parents /guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance. However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in Transitional Kindergarten, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the Transitional Kindergarten year consenting to the child's enrollment in kindergarten the following year.

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(cf. 5123 - Promotion/Acceleration/Retention)

Program Evaluation

The Superintendent or designee shall develop or identify appropriate formal and/or informal assessments of Transitional Kindergarten students' development and progress. He/she shall monitor and regularly report to the Board regarding program implementation and the progress of students in meeting related academic standards.

(cf. 0500 - Accountability)

(cf. 6162.5 - Student Assessment)

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**State**

5 CCR 18000-18434

**Description**

Child care and development programs

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# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.5

**Meeting Date:** March 16, 2023

**Subject:** Revision to Board Policy 6158: Independent Study

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: May 2, 2023)
- Conference/Action
- Action
- Public Hearing

**Division:** Academic Office

**Recommendation:** NA

**Background/Rationale:**

Independent Study is governed by state Education Code sections 51744-51749.6. The Board voted to update Board Policy 6158 Independent Study in 2021 to bring it into alignment with the mandates in Assembly Bill (AB) 130 that changed the structure of Independent Study in California schools in response to the Covid 19 Pandemic. New legislation, AB 181, brought Independent Study back into line with pre-pandemic norms. The proposed revisions to Board Policy 6158 are necessary to bring the policy back into alignment with current Independent Study legislation. SCUSD is also seeking to fulfil the requirement that the district has a plan in place to provide Independent Study to students within 10 days of an emergency school closure. The language in the revised policy is the first step toward this plan. This is a requirement for applying for a J-13A waiver.

**Financial Considerations:**

**LCAP Goal(s):**

- Goal 2: Foundational Educational Experience with Equitable Opportunities for ALL students
- Goal 3: Integrated Supports
- Goal 5: Engagement/Empowerment
- Goal 6: Implementation of MTSS/Data-Based Decision Making
- Goal 8: Basic Services and Districtwide Operations/Supports
- Goal 9: Focus on Students with Disabilities

**Documents Attached:** NA

1. Executive Summary
2. Old Board Policy
3. Redlined Board Policy
4. New Board Policy

**Estimated Time of Presentation:** 5 min

**Submitted by:** Yvonne Wright, Chief Academic Officer

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

# Board of Education Executive Summary

## Department: Academic Office

Title: Revision to Board Policy 6158-Independent Study

Date of Meeting: March 16, 2023



### I. Overview/History of Department or Program

The SCSUD Governing Board authorizes independent study as an optional alternative instructional strategy for students whose needs may be met best met through study outside of the regular classroom setting. Independent Study classroom instruction is consistent with the district's course of study and aligned to State content standards. Short-Term Independent Study can last for a duration of up to 14 days cumulative and can be administered at the school site with no extra duties required. Long-Term Independent Study is anything 15 days or more cumulative and requires synchronous instruction and live interaction as well as independent work. SCUSD uses Capital City School to facilitate Long-Term Independent Study.

### II. Driving Governance:

Independent Study is governed by state Education Code sections 51744-51749.6. The Board voted to update Board Policy 6158 Independent Study in 2021 to bring it into alignment with the mandates in Assembly Bill (AB) 130 that changed the structure of Independent Study in California schools in response to the Covid 19 Pandemic. New legislation, AB 181, brought Independent Study back into line with pre-pandemic norms. The proposed revisions to Board Policy 6158 are necessary to bring the policy back into alignment with current Independent Study legislation. Added language codifies the plan we have in place to provide Independent Study to students within 10 days of an emergency school closure. The language in the revised policy is the first step toward this plan. This is a requirement for applying for a J-13A waiver.

### III. Budget:

The adoption of the proposed revisions to Board Policy 6158: Independent Study does not have any budget implications.

### IV. Goals, Objectives and Measures:

The goals of independent study are to provide students whose needs may best be met through study outside of the regular classroom setting with access to standards-based instruction that will allow them to acquire the skills and knowledge outlined in the states content standards. The effectiveness of the Independent study program is measured by student performance as measured by the CA Assessment of Student Performance and Progress (CAASPP) and indicators on the CA School Dashboard.

### V. Major Initiatives:

In the introductory section these changes were made:

- Removal of obsolete citations following the second paragraph
- Removal of obsolete language in the third paragraph
- Removal of obsolete language in the fourth paragraph
- Additional language regarding emergency closures in a new seventh paragraph

# Board of Education Executive Summary

## Department: Academic Office

Title: Revision to Board Policy 6158-Independent Study

Date of Meeting: March 16, 2023



### General Independent Study Requirements

- Removal of an obsolete first paragraph
- Removal of obsolete citations following the second paragraph
- Additional language in a new second paragraph regarding minimum instructional hours
- Additional updated language added re: tiered engagement in the seventh paragraph and following enumerations
- Removal of an obsolete paragraph eleven

### Master Agreement

- Removal of an obsolete first paragraph
- Changes in citations following new paragraph one
- Removal of an obsolete paragraph following new paragraph one
- Removal of obsolete enumeration nine following the third paragraph
- Addition of Special Education language in enumeration ten following the third paragraph
- Removal of obsolete language from enumeration ten following the third paragraph

### Course Based Independent Study

- Removal of obsolete citations in enumerations six, eight, eleven and thirteen

### Learning Agreement for Course-Based Study

- Addition of Special Education language in enumeration 12
- Removal of obsolete language in enumeration 12
- Removal of an obsolete language final paragraph

### Student-Parent-Educator Conferences

- New language defining the conferencing taking place before independent study assignment

### Records

- A newly developed section with a new section heading and first paragraph

### Program Evaluation

- Removal of obsolete citations following the first paragraph

## VI. Results:

The results of the revisions will be an updated policy that is aligned with current Independent Study legislation and Education Code and clearer guidance for implementation of Independent Study.



# Board of Education Executive Summary

## Department: Academic Office

Title: Revision to Board Policy 6158-Independent Study

Date of Meeting: March 16, 2023



### VII. Lessons Learned/Next Steps:

The next steps in seeking approval for the proposed revisions to Board Policy 6158: Independent Study include the following:

- Present the policy revisions for a second reading on April 13, 2023
- Seek Board approval of the proposed revisions on May 4, 2023
- Update the administrative regulations for the policy to provide alignment and further guidance on policy implementation

**Policy 6158: Independent Study**

**Status:** ADOPTED

**Original Adopted Date:** 11/16/1998 | **Last Revised Date:** 08/19/2021 | **Last Reviewed Date:** 08/19/2021

**Sacramento City USD  
Board Policy  
Independent Study**

**BP 6158  
Instruction**

The Governing Board authorizes independent study as an optional alternative instructional strategy for students whose needs may be met best through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered on a full-time basis or on a part-time basis in conjunction with part- or full-time classroom study.

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, and an online course.

*(cf. 0420.4 - Charter School Authorization)*  
*(cf. 6181 - Alternative Schools/Programs of Choice)*

A student's participation in independent study shall be voluntary. (Education Code 51747, 51749.5)

Independent study for each student shall be under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation. (Education Code 51747.5)

The minimum period of time for any independent study option shall be three consecutive school days.

**General Independent Study Requirements**

For the 2021-22 school year, the district shall offer independent study, as specified in Education Code 51745, to meet the educational needs of students unless the district has obtained a waiver. (Education Code 51745)

For the 2022-23 school year and thereafter, the Superintendent or designee may continue to offer and approve independent study for an individual student upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than the student would in the regular classroom setting.

*(cf. 5147 - Dropout Prevention)*  
*(cf. 6011 - Academic Standards)*  
*(cf. 6143 - Courses of Study)*  
*(cf. 6146.1 - High School Graduation Requirements)*  
*(cf. 6146.11 - Alternative Credits Toward Graduation)*  
*(cf. 6172 - Gifted and Talented Student Program)*  
*(cf. 6200 - Adult Education)*

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of program. However, when necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due, up to the termination date of the agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060
2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments
3. Learning required concepts, as determined by the supervising teacher
4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. (Education Code 51747)

The Superintendent or designee shall ensure that students participating in independent study for 15 school days or more receive the following throughout the school year: (Education Code 51747)

1. For students in grades transitional kindergarten and K-3, opportunities for daily synchronous instruction
2. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction
3. For students in grades 9-12, opportunities for at least weekly synchronous instruction

The Superintendent or designee shall ensure that procedures for tiered reengagement strategies are used for all students who are not generating attendance for more than three school days or 60 percent of the instructional days in a school week, or who are in violation of their written agreement. This requirement only applies to students participating in an independent study program for 15 school days or more. The procedures shall include, but are not necessarily limited to, all of the following: (Education Code 51747)

1. Verification of current contact information for each enrolled student
2. Notification to parents/guardians of lack of participation within one school day of the absence or lack of participation
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary
4. A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being

The Superintendent or designee shall develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case later, than five instructional days. This requirement only applies to students participating in an independent study program for 15 school days or more. (Education Code 51747)

The Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

The district shall provide written notice to the parents/guardians of all enrolled students of the option to enroll their child in in-person instruction or independent study during the 2021-22 school year. This notice shall be posted on the district's web site, and shall include, at a minimum, information about the right to request a student-parent-

educator conference before enrollment, student rights regarding procedures for enrolling, disenrolling, and reenrolling in independent study, and the instructional time, including synchronous and asynchronous learning, that a student will have access to as part of independent study. (Education Code 51747)

Upon the request of the parent/guardian of a student, before making a decision about enrolling or disenrolling in independent study and entering into a written agreement to do so, the district shall conduct a telephone, video conference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, or their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51747)

### **Master Agreement**

For the 2021-22 school year only, the district shall obtain a signed written agreement for independent study no later than 30 days after the first day of instruction.

A written agreement shall be developed and implemented for each student participating in independent study for three or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but are not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work
4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in independent study
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year
6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.
8. A statement that independent study is an optional educational alternative in which no student may be required to participate
9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*

10. Before the commencement of independent study, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing

assistance to the student.

However, for the 2021-22 school year, the district shall obtain a signed written agreement for independent study from the student, or the student's parent/ guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil, no later than 30 days after the first day of instruction.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

### **Course-Based Independent Study**

The district's course-based independent study program for students in grades K-12 shall be subject to the following requirements: (Education Code 51749.5)

1. A signed learning agreement shall be completed and on file for each participating student pursuant to Education Code 51749.6
2. Courses shall be taught under the general supervision of certificated employees who hold the appropriate subject matter credential and are employed by the district or by another district, charter school, or county office of education with which the district has a memorandum of understanding to provide the instruction.

*(cf. 4112.2 - Certification)*

3. Courses shall be annually certified by Board resolution to be of the same rigor and educational quality and to provide intellectual challenge that is substantially equivalent to in-person, classroom-based instruction, and shall be aligned to all relevant local and state content standards. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. The certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that student is enrolled, number of equivalent total instructional minutes, and number of course credits for each course, consistent with that of equivalent classroom-based courses. The certification shall also include plans to provide opportunities for students in grades transitional kindergarten, kindergarten, and grades 1-3 to receive daily synchronous instruction, for students in grades 4-8, to receive both daily live interaction and at least weekly synchronous instruction, and for students in grades 9-12 to receive at least weekly synchronous instruction.

4. Students enrolled in independent study courses shall meet the applicable age requirements established pursuant to Education Code 46300.1, 46300.4, 47612, and 47612.1, and the applicable residency and enrollment requirements established pursuant to Education Code 46300.2, 47612, 48204, and 51747.3.

5. For each student participating in an independent study course, satisfactory educational progress shall be determined based on the student's achievement and engagement in the independent study program, as indicated by their performance on applicable student-level measures of student achievement and student engagement set forth in Education Code 52060, completion of assignments, assessments, or other

indicators that evidence that the student is working on assignments, learning of required concepts, as determined by the supervising teacher, and progress toward successful completion of the course of study or individual course, as determined by the supervising teacher.

If satisfactory educational progress in an independent study class is not being made, the teacher shall notify the student and, if the student is under age 18 years, the student's parent/guardian. The teacher shall conduct an evaluation to determine whether it is in the student's best interest to remain in the course or whether the student should be referred to an alternative program, which may include, but is not limited to, a regular school program. A written record of the evaluation findings shall be a mandatory interim student record maintained for three years from the date of the evaluation. If the student transfers to another California public school, the record shall be forwarded to that school.

Procedures for tiered reengagement strategies shall be used for all students who are not making satisfactory

educational progress in one or more courses or who are in violation of the written learning agreement, as described in the section "Learning Agreement for Course-Based Independent Study" below. These procedures shall include, but are not necessarily limited to, the verification of current contact information for each enrolled student, notification to parents/guardians of lack of participation within one school day of the absence or lack of participation, a plan for outreach from the school to determine student needs, including connection with health and social services as necessary, and a clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being.

*(cf. 5125 - Student Records)*

6. Examinations shall be administered by a proctor.

7. Statewide testing results shall be reported and assigned to the school at which the student is enrolled and shall be included in the aggregate results of the district. Test results also shall be disaggregated for purposes of comparisons with the test results of students enrolled in classroom-based courses.

*(cf. 6162.51 - State Academic Achievement Tests)*

8. A student shall not be required to enroll in courses included in the course-based independent study program.

9. The student-teacher ratio in the courses in this program shall meet the requirements of Education Code 51745.6.

10. For each student, the combined equivalent daily instructional minutes for courses in this program and all other courses shall meet applicable minimum instructional day requirements, and the student shall be offered the minimum annual total equivalent instructional minutes pursuant to Education Code 46200-46208.

*(cf. 6111 - School Calendar)*

*(cf. 6112 - School Day)*

11. Courses required for high school graduation or for admission to the University of California or California State University shall not be offered exclusively through independent study.

12. A student participating in this program shall not be assessed a fee that is prohibited by Education Code 49011.

*(cf. 3260 - Fees and Charges)*

13. A student shall not be prohibited from participating in independent study solely on the basis that the student does not have the materials, equipment, or access to Internet connectivity necessary to participate in the course.

14. A student with disabilities, as defined in Education Code 56026, shall not participate in course-based independent study, unless the student's individualized education program specifically provides for that participation.

15. A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 through course-based independent study.

16. The district shall maintain a plan to transition any student whose family wishes to return to in-person instruction from course-based independent study expeditiously, and, in no case, later than five instructional days.

### **Learning Agreement for Course-Based Independent Study**

Before enrolling a student in a course within this program, the Superintendent or designee shall provide the student and, if the student is under age 18 years, the student's parent/guardian with a written learning agreement that includes all of the following: (Education Code 51749.6)

1. A summary of the district's policies and procedures related to course-based independent study pursuant to Education Code 51749.5

2. The duration of the enrolled course(s) and the number of course credits for each enrolled course, consistent with the Board certifications made pursuant to item #2 above

3. The duration of the learning agreement, which shall not exceed a school year or span multiple school years
4. The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a student evaluation is required to determine whether the student should remain in the course or be referred to an alternative program, which may include, but is not limited to, a regular school program
5. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work
6. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.
7. A statement that enrollment is an optional educational alternative in which no student may be required to participate. In the case of a student who is suspended or expelled, or who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the student through course-based independent study only if the student is offered the alternative of classroom instruction.
8. The manner, time, frequency, and place for submitting a student's assignments, for reporting the student's academic progress, and for communicating with a student's parent/guardian regarding a student's academic progress.
9. The objectives and methods of study for the student's work, and the methods used to evaluate that work.
10. A statement of the adopted policies regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether the student should be allowed to continue in course-based independent study.
11. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the learning agreement, to be earned by the student upon completion.
12. Before the commencement of an independent study course, the learning agreement shall be signed and dated by the student, the student's parent/guardian or caregiver, if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of the independent study course, and all persons who have direct responsibility for providing assistance to the student. For purposes of this paragraph "caregiver" means a person who has met the requirements of Family Code 6550-6552.

However, for the 2021-22 school year only, the district shall obtain a signed written agreement for independent study from the student, or the student's parent/guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of the independent study course, and all persons who have direct responsibility for providing assistance to the pupil no later than 30 days after the first day of instruction.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the CDE. (Education Code 51749.6)

The student's or parent/guardian's signature shall constitute permission for the student to receive instruction through independent study. (Education Code 51749.6)

The Superintendent or designee shall retain a physical or electronic copy of the signed learning agreement for at least three years and as appropriate for auditing purposes. (Education Code 51749.6)

### **Student-Parent-Educator Conferences**

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a reengagement

strategy and/or if requested by a parent/guardian prior to enrollment or disenrollment from independent study. (Education Code 51745.5, 51747, 51749.5)

### **Records for Audit Purposes**

The Superintendent or designee shall ensure that records are maintained for audit purposes. These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that the teacher has personally evaluated the work or personally reviewed the evaluations made by another certificated teacher
4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons
5. Appropriate documentation of compliance with the teacher-student ratios required by Education Code 51745.6 and 51749.5 (Education Code 51745.6 and 51749.5)
6. Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the independent study of each student by a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300 (Education Code 51747.5)

The district shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which independent study is provided. A student who does not participate in independent study on a school day shall be documented as nonparticipatory for that school day. (Education Code 51747.5)

The Superintendent or designee also shall maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. (Education Code 51747.5)

*(cf. 3580 - District Records)*

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

### **Program Evaluation**

The Superintendent or designee shall annually report to the Board the number of district students participating in independent study, the average daily attendance generated for apportionment purposes, student performance as measured by standard indicators and in comparison to students in classroom-based instruction, and the number and proportion of independent study students who graduate or successfully complete independent study. Based on the program evaluation, the Board and Superintendent shall determine areas for program improvement as needed.

*(cf. 0500 - Accountability)*

*(cf. 5121 - Grades/Evaluation of Student Achievement)*

*(cf. 6162.5 - Student Assessment)*

Legal Reference:

EDUCATION CODE

17289 Exemption for building

41020 Audit guidelines

41976.2 Independent study programs; adult education funding

42238 Revenue limits



42238.05 Local control funding formula; average daily attendance  
44865 Qualifications for home teachers and teachers in special classes and schools; consent to assignment  
46200-46208 Instructional day and year  
46300-46307.1 Methods of computing average daily attendance  
46390-46393 Emergency average daily attendance  
46600 Interdistrict attendance computation  
47612-47612.1 Charter school operation  
47612.5 Independent study in charter schools  
48204 Residency  
48206.3 Home or hospital instruction; students with temporary disabilities  
48220 Classes of children exempted  
48340 Improvement of pupil attendance  
48915 Expulsion; particular circumstances  
48916.1 Educational program requirements for expelled students  
48917 Suspension of expulsion order  
49011 Student fees  
51225.3 Requirements for high school graduation  
51745-51749.6 Independent study programs  
52060 Local control and accountability plan  
52522 Adult education alternative instructional delivery  
52523 Adult education as supplement to high school curriculum; criteria  
56026 Individual with exceptional needs  
58500-58512 Alternative schools and programs of choice

#### FAMILY CODE

6550 Authorization affidavits

#### CODE OF REGULATIONS, TITLE 5

11700-11703 Independent study

#### UNITED STATES CODE, TITLE 20

6301 Highly qualified teachers

6311 State plans

#### COURT DECISIONS

*Modesto City Schools v. Education Audits Appeal Panel*, (2004) 123 Cal.App.4th 1365

#### Management Resources:

[Elements of Exemplary Independent Study](#)

[California Digital Learning Integration and Standards Guidance, April 2021](#)

#### EDUCATION AUDIT APPEALS PANEL PUBLICATIONS

[Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting](#)

#### WEB SITES

California Consortium for Independent Study: <http://www.ccis.org>

California Department of Education, Independent Study: <http://www.cde.ca.gov/sp/eo/is>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

#### Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California

revised: April 15, 2002

revised: August 19, 2021

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Policy 6158: Independent Study

Status: ADOPTED

Original Adopted Date: 03/01/2005 | Last Revised Date: 12/01/2021 | Last Reviewed Date: 12/01/2021

~~Sacramento City USD  
Board Policy  
Independent Study~~

~~BP 6158  
Instruction~~

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The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, and an online course.

~~(cf. 0420.4 Charter School Authorization)  
(cf. 6181 Alternative Schools/Programs of Choice)~~

~~A student's~~ Except for students who, during the 2021-2022 school year, cannot participate in classroom based instruction due to quarantine or school closure for exposure to or infection with COVID19, student participation in independent study shall be voluntary. (Education Code 51747, 51749.5 51749.6)

Independent study for each student shall be under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation (Education Code 51747.5)

~~With the exception of students who, during the 2021-2022 school year, cannot participate in classroom based instruction due to a quarantine or school closure for exposure to or infection with COVID19, The~~ minimum period of time for any independent study option shall be three consecutive school days. (Education Code 51747)

Education Code section 51745(c) states that a student with an IEP may participate in independent study if the student's IEP specifically provides for that participation.

In accordance with Education Code 26393 in the event of an emergency school closure, Independent Study will be offered to students within 10 days of the first day of a school closure.

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Commented [2R1]: Looks good to me. Thank you!

## General Independent Study Requirements

~~For the 2021-22 school year, the district shall offer independent study, as specified in Education Code 51745, to meet the educational needs of students unless the district has obtained a waiver (Education Code 51745)~~

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For the 2022-23 school year and thereafter, the Superintendent or designee may ~~continue to~~ offer and approve independent study for an individual student upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than the student would in the regular classroom setting.

~~(cf. 5147 - Dropout Prevention)~~

~~(cf. 6011 - Academic Standards)~~

~~(cf. 6143 - Courses of Study)~~

~~(cf. 6146.1 - High School Graduation Requirements)~~

~~(cf. 6146.11 - Alternative Credits Toward Graduation)~~

~~(cf. 6172 - Gifted and Talented Student Program)~~

~~(cf. 6200 - Adult Education)~~

~~The minimum instructional minutes for students participating in independent study shall be the same as required for their peers at the school who are receiving in-person instruction, except as otherwise permitted by law. (Education Code 46100)~~

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of programs. ~~However,~~ When necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due ~~up to. However, in no event shall the due date of an assignment be extended beyond the~~ termination date of the agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1.

~~1.~~—The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060

2.

~~2.~~—The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments

3.

~~3.~~—Learning of required concepts, as determined by the supervising teacher

4.

~~4.~~—Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the

district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. (Education Code 51747)

The Superintendent or designee shall ensure that students participating in independent study for 15 school days or more receive the following ~~while engaging in independent study throughout the school year:~~ (Education Code 51747)

1. ~~1.~~—For students in grades transitional kindergarten, kindergarten, and ~~K-grades 1 to 3~~, opportunities for daily synchronous instruction
2. ~~2.~~—For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction
3. ~~3.~~—For students in grades 9-12, opportunities for at least weekly synchronous instruction

The Superintendent or designee shall ensure that procedures for the tiered reengagement strategies ~~below~~ are used for all students ~~who participating in an independent study program for 15 school days or more who:~~ (Education Code 51747)

1. ~~1.~~ Are not generating attendance for more than three school days or 50 percent of the instructional days in a school week, or ~~who 10 percent of required minimum instructional time over four continuous weeks of the district's approved instructional calendar.~~
2. ~~2.~~ Are found to be not participatory pursuant to Section 51747.5 for more than the greater of three school days or 60 percent of the scheduled days of synchronous instruction in a school month as applicable by grade span.
3. ~~3.~~ Are in violation of their written agreement. ~~This requirement only applies to students participating in an~~

Tiered reengagement strategies procedures used in district independent study program for 15 school days or more. The procedures programs shall include, but are not necessarily limited to, all of the following: (Education Code 51747)

1. ~~1.~~—Verification of current contact information for each enrolled student
2. ~~2.~~—Notification to parents/guardians of lack of participation within one school day of the ~~absence recording of a non-attendance day~~ or lack of participation
3. ~~3.~~—A plan for outreach from the school to determine student needs, including connection with health and social services as necessary
4. ~~4.~~—A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being

For students participating in independent study for 15 days or more, the Superintendent or designee shall develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case later than five instructional days. ~~This requirement only~~

~~applies to students participating in an independent study program for 15 school days or more.~~ (Education Code 51747)

The Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

~~The district shall provide written notice to the parents/guardians of all enrolled students of the option to enroll their child in in-person instruction or independent study during the 2021-22 school year. This notice shall be posted on the district's web site, and shall include, at a minimum, information about the right to request a student-parent-educator conference before enrollment, student rights regarding procedures for enrolling, disenrolling, and reenrolling in independent study, and the instructional time, including synchronous and asynchronous learning, that a student will have access to as part of independent study. (Education Code 51747)~~

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Upon the request of the parent/guardian of a student, and before ~~making a decision about enrolling or disenrolling in independent study and entering into signing~~ a written agreement ~~to do so as described below in the section "Master Agreement."~~ the district shall conduct a telephone, ~~video conference~~ videoconference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, ~~or and, if requested,~~ their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51747)

### Master Agreement

~~For the 2021-22 school year only, the district shall obtain a signed written agreement for independent study no later than 30 days after the first day of instruction~~

A written agreement shall be developed and implemented for each student participating in independent study for three or more consecutive school days. ~~(Education Code 46300, 51747; 5 CCR 11703). (Education Code 46300, 51747; 5 CCR 11703)~~

~~However, for the 2021-22 school year only, the district shall obtain a signed written agreement from each student participating in an independent study program for any length of time, no later than 30 days after the first day of instruction in the independent study program.~~

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The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but are not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1.

~~1.~~—The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress

2.

~~2.~~—The objectives and methods of study for the student's work and the methods used to evaluate that work

3.

~~3.~~—The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work

4. ~~4.~~—A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in independent study
5. ~~5.~~—The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year
6. ~~6.~~—A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. ~~7.~~—A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.
8. ~~8.~~—A statement that independent study is an optional educational alternative in which no student may be required to participate

~~9. For the 2021-22 school year, this statement shall not be required for a student's participation in independent study if the student is unable to attend in-person instruction because of a quarantine or school closure mandated by a local or state health order or guidance due to the student's exposure to or infection with COVID-19.~~

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~~8-9.~~ In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction

~~10. (cf. 5144.1 Suspension and Expulsion/Due Process)~~

~~10.~~—Before the commencement of independent study, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student. In addition, a student with an active IEP will require the review and signature of a certificated or licensed member of their Special Education Individual Education Plan (IEP) support team on the written agreement.

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- Jay
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~~However, for the 2021-22 school year, the district shall obtain a signed written agreement for independent study from the student, or the student's parent/guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil/student, no later than 30 days after the first day of instruction.~~

~~in the independent study program or October 15, whichever date comes later.~~

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Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

## Course-Based Independent Study

The district's course-based independent study program for students in grades K-12 shall be subject to the following requirements: (Education Code 51749.5)

1.

~~1.~~—A signed learning agreement shall be completed and on file for each participating student pursuant to Education Code 51749.6

2.

~~2.~~—Courses shall be taught under the general supervision of certificated employees who hold the appropriate subject matter credential and are employed by the district or by another district, charter school, or county office of education with which the district has a memorandum of understanding to provide the instruction.

3.

~~(cf. 4112.2—Certification)~~

~~3.~~—Courses shall be annually certified by Board resolution to be of the same rigor and educational quality and to provide intellectual challenge that is substantially equivalent to in person, classroom-based instruction, and shall be aligned to all relevant local and state content standards. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. The certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that student is enrolled, number of equivalent total instructional minutes, and number of course credits for each course, consistent with that of equivalent classroom-based courses. The certification shall also include plans to provide opportunities throughout the school year, for students in ~~grades~~ transitional kindergarten, kindergarten, and grades 1-3 to receive daily synchronous instruction, for students in grades 4-8, to receive both daily live interaction and at least weekly synchronous instruction, and for students in grades 9-12 to receive at least weekly synchronous instruction.

4. -

~~4.~~—Students enrolled in independent study courses shall meet the applicable age requirements established pursuant to Education Code 46300.1, 46300.4, 47612, and 47612.1, and the applicable residency and enrollment requirements established pursuant to Education Code 46300.2, 47612, 48204, and 51747.3.

5.

~~5.~~—For each student participating in an independent study course, satisfactory educational progress shall be determined based on the student's achievement and engagement in the independent study program, as indicated by their performance on applicable student-level measures of student achievement and student engagement set forth in Education Code 52060, completion of assignments, assessments, or other indicators that evidence that the student is working on assignments, learning of required concepts, as determined by the supervising teacher, and progress toward successful completion of the course of study or individual course, as determined by the supervising teacher.

If satisfactory educational progress in an independent study class is not being made, the ~~teacher~~ shall notify the student and, if the student is under age 18 years, the student's parent/guardian. The teacher shall conduct an evaluation to determine whether it is in the student's best interest to remain in the course or whether the student should be referred to an alternative program, which may include, but is not limited to, a regular school program. A written record of the evaluation findings shall be a mandatory interim student record maintained for three years from the date of the evaluation. If the student transfers to another California public school, the record shall be forwarded to that school.

Procedures for tiered reengagement strategies ([as listed above in section XX](#)) shall be used for all students who are not making satisfactory educational progress in one or more courses or who are in violation of the written learning agreement, as described in the section "Learning Agreement for Course-Based Independent Study" below. These procedures shall include, but are not necessarily limited to, the verification of current contact information for each enrolled student, notification to parents/guardians of lack of participation within one school day of the absence or lack of participation, a plan for outreach from the school to determine student needs, including connection with health and social services as necessary, and a clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being.

6. ~~(cf. 5125-Student Records)~~

~~6.~~—Examinations shall be administered by a proctor.

7. ~~7.~~—Statewide testing results shall be reported and assigned to the school at which the student is enrolled and shall be included in the aggregate results of the district. Test results also shall be disaggregated for purposes of comparisons with the test results of students enrolled in classroom based courses.

8. ~~(cf. 6162-51-State Academic Achievement Tests)~~

~~8.~~—A student shall not be required to enroll in courses included in the course-based independent study program.

9. ~~9.~~—The student-teacher ratio in the courses in this program shall meet the requirements of Education Code 51745.6.

10. ~~10.~~—For each student, the combined equivalent daily instructional minutes for courses in this program and all other courses shall meet applicable minimum instructional day requirements, and the student shall be offered the minimum annual total equivalent instructional minutes pursuant to Education Code 46200-46208.

11. ~~(cf. 6111-School Calendar)~~  
~~(cf. 6112-School Day)~~

~~11.~~—Courses required for high school graduation or for admission to the University of California or California State University shall not be offered exclusively through independent study.

12. ~~12.~~—A student participating in this program shall not be assessed a fee that is prohibited by Education Code 49011.

13. ~~(cf. 3260-Fees and Charges)~~

~~13.~~—A student shall not be prohibited from participating in independent study solely on the basis that the student does not have the materials, equipment, or access to Internet connectivity necessary to participate in the course.

14. ~~14.~~—A student with disabilities, as defined in Education Code 56026, shall not participate in



course-based independent study, unless the student's individualized education program specifically provides for that participation.

15.

~~15.~~—A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 through course-based independent study.

16.

~~16.~~—The district shall maintain a plan to transition any student whose family wishes to return to in-person instruction from course-based independent study expeditiously, and, in no case, later than five instructional days.

### Learning Agreement for Course-Based Independent Study

Before enrolling a student in a course within this program, the Superintendent or designee shall provide the student and, if the student is under age 18 years, the student's parent/guardian with a written learning agreement that includes all of the following: (Education Code 51749.6)

1.

~~1.~~—A summary of the district's policies and procedures related to course-based independent study pursuant to Education Code 51749.5

~~2.~~

~~2.~~—The duration of the enrolled course(s) and the number of course credits for each enrolled course, consistent with the Board certifications made pursuant to item ~~2~~ above

~~3.~~—3 of the Course-Based Independent Study section above

~~2.3~~

~~2.3~~ The duration of the learning agreement, which shall not exceed a school year or span multiple school years

~~3.4~~

~~3.4~~—The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a student evaluation is required to determine whether the student should remain in the course or be referred to an alternative program, which may include, but is not limited to, a regular school program

~~4.5~~

~~4.5~~—The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work

~~5.6~~

~~5.6~~—A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.

~~6.7~~

~~6.7~~—A statement that enrollment is an optional educational alternative in which no student may be required to participate. In the case of a student who is suspended or expelled, or who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, the agreement also shall include the statement that instruction may be provided to the student through course-based independent study only if the student is offered the alternative of classroom instruction.

~~7.8.~~

~~8.~~—The manner, time, frequency, and place for submitting a student's assignments, for reporting the student's academic progress, and for communicating with a student's parent/guardian regarding a student's academic progress.

~~8.9.~~

~~9.~~—The objectives and methods of study for the student's work, and the methods used to evaluate that work.

~~9.10.~~

~~10.~~—A statement of the adopted policies regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether the student should be allowed to continue in course-based independent study.

~~11.~~

~~11.~~—A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the learning agreement, to be earned by the student upon completion.

~~12.~~

~~12.~~ For 2022-23 school year and thereafter, before the commencement of an independent study course, the learning agreement shall be signed and dated by the student and by the student's parent/guardian or caregiver; if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of the independent study course, and all persons who have direct responsibility for providing assistance to the student. For purposes of this paragraph "caregiver" means a person who has met the requirements of Family Code 6550-6552. In addition, a student with an active IEP will require the review and signature of a certificated or licensed member of their Special Education Individual Education Plan (IEP) team on the written agreement.

~~However, For the 2021-22 school year only, the district shall obtain a signed written agreement for independent study from the student, or the student's parent/guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of the independent study course, and all persons who have direct responsibility for providing assistance to the pupil no later than 30 days after the first day of instruction.~~

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Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the CDE(Education Code 51749.6)

~~The student's or~~

~~A signed learning agreement from a parent/guardian's signature~~ guardian of a student who is less than 18 years of age shall constitute the parent/guardian's permission for the student to receive instruction through course-based independent study. (Education Code 51749.6)

~~The Superintendent or designee shall retain a physical or electronic copy of the signed learning agreement for at least three years and as appropriate for auditing purposes. (Education Code 51749.6)~~

### Student-Parent-Educator Conferences

Upon the request of a student's parent/guardian, and before signing a written agreement as described above, the district shall conduct a telephone, videoconference, or in-person student-parent-educator conference, or other meeting during which the student, parent/guardian, or their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51749.6)

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a

reengagement strategy and/or, if requested by a parent/guardian, prior to enrollment or disenrollment from independent study. (Education Code 51745.5, 51747, 51749.5)

## Records

### ~~for Audit Purposes~~

~~The Superintendent or designee shall retain a physical or electronic copy of the signed learning agreement for at least three years and as appropriate for auditing purposes (Education Code 51749.6) The Superintendent or designee shall ensure that records are maintained for audit purposes.~~

These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1.  
~~1.~~—A copy of the Board policy, administrative regulation, and other procedures related to independent study
2.  
~~2.~~—A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education
3.  
~~3.~~—A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that the teacher has personally evaluated the work or personally reviewed the evaluations made by another certificated teacher
4.  
~~4.~~—As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons
5.  
~~5.~~—Appropriate documentation of compliance with the teacher-student ratios required by Education Code 51745.6 and 51749.5 (Education Code 51745.6 and 51749.5)
6.  
~~6.~~—Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the independent study of each student by a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300 (Education Code 51747.5)

The district shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which live interaction or synchronous instruction is provided as part of the independent study is provided program. A student who does not participate in independent study on a school dayscheduled live interaction or synchronous instruction shall be documented as non-participatory for that school day. (Education Code 51747.5)

The Superintendent or designee also shall also maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. (Education Code 51747.5)

*(cf. 3580 District Records)*

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and

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study Ed Code section record retention mentioned

attendance records may be maintained on file electronically. (Education Code 51747)

### Program Evaluation

The Superintendent or designee shall annually report to the Board the number of district students participating in independent study, the average daily attendance generated for apportionment purposes, student performance as measured by standard indicators and in comparison to students in classroom based instruction, and the number and proportion of independent study students who graduate or successfully complete independent study. Based on the program evaluation, the Board and Superintendent shall determine areas for program improvement as needed.

~~(cf. 0500-Accountability)~~

~~(cf. 5121-Grades/Evaluation of Student Achievement)~~

~~(cf. 6162.5-Student Assessment)~~

~~Legal Reference:~~

~~EDUCATION CODE~~

~~17289-Exemption for building~~

~~41020-Audit guidelines~~

~~41976.2-Independent study programs; adult education funding~~

~~42238-Revenue limits~~

~~42238.05-Local control funding formula; average daily attendance~~

~~44865-Qualifications for home teachers and teachers in special classes and schools; consent to assignment~~

~~46200-46208-Instructional day and year~~

~~46300-46307.1-Methods of computing average daily attendance~~

~~46390-46393-Emergency average daily attendance~~

~~46600-Interdistrict attendance computation~~

~~47612-47612.1-Charter school operation~~

~~47612.5-Independent study in charter schools~~

~~48204-Residency~~

~~48206.3-Home or hospital instruction; students with temporary disabilities~~

~~48220-Classes of children exempted~~

~~48340-Improvement of pupil attendance~~

~~48915-Expulsion; particular circumstances~~

~~48916.1-Educational program requirements for expelled students~~

~~48917-Suspension of expulsion order~~

~~49011-Student fees~~

~~51225.3-Requirements for high school graduation~~

~~51745-51749.6-Independent study programs~~

~~52060-Local control and accountability plan~~

~~52522-Adult education alternative instructional delivery~~

~~52523-Adult education as supplement to high school curriculum; criteria~~  
~~56026-Individual with exceptional needs~~

~~58500-58512-Alternative schools and programs of choice~~

~~FAMILY CODE~~

~~6550-Authorization affidavits~~

~~CODE OF REGULATIONS, TITLE 5~~

~~11700-11703-Independent study~~

~~UNITED STATES CODE, TITLE 20~~

~~6301-Highly qualified teachers~~

~~6311-State plans~~

~~COURT DECISIONS~~

~~Modesto City Schools v. Education Appeal Panel (2004) 123 Cal.App.4th 1365~~

~~Management Resources:~~

~~Elements of Exemplary Independent Study~~

[California Digital Learning Integration and Standards Guidance, April 2021](#)

[EDUCATION AUDIT APPEALS PANEL PUBLICATIONS](#)

[Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting](#)

[WEB SITES](#)

[California Consortium for Independent Study: http://www.ccis.org](http://www.ccis.org)

[California Department of Education, Independent Study: http://www.ede.ca.gov/sp/eo/is](http://www.ede.ca.gov/sp/eo/is)

[Education Audit Appeals Panel: http://www.eaap.ca.gov](http://www.eaap.ca.gov)

[Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT](#)

[adopted: November 16, 1998 Sacramento, California](#)

[revised: April 15, 2002](#)

[revised: August 19, 2021](#)

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#### Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
5 CCR 11700-11705	Independent study
Ed. Code 17289	Exemption for facilities
Ed. Code 41020	Requirement for annual audit
Ed. Code 41422	Apportionment credit for student inability to attend in-person or school closure due to COVID-19
Ed. Code 41976.2	Independent study programs; adult education funding
Ed. Code 42238	Revenue limits
Ed. Code 42238.05	Local control funding formula; average daily attendance
Ed. Code 44865	Qualifications for home teachers
Ed. Code 46100	Length of school day
Ed. Code 46200-46208	Incentives for longer instructional day and year
Ed. Code 46300-46307.1	Methods of computing average daily attendance
Ed. Code 46390-46393	Emergency average daily attendance
Ed. Code 46600	Interdistrict attendance computation
Ed. Code 47612-47612.1	Charter School Operation
Ed. Code 47612.5	Charter schools operations, general requirements
Ed. Code 48204	Residency requirements for school attendance
Ed. Code 48206.3	Home or hospital instruction; students with temporary disabilities
Ed. Code 48220	Classes of children exempted
Ed. Code 48340	Improvement of pupil attendance
Ed. Code 48915	Expulsion; particular circumstances

Ed. Code 48916.1	Educational program requirements for expelled students
Ed. Code 48917	Suspension of expulsion order
Ed. Code 49011	Student fees
Ed. Code 51225.3	High school graduation
Ed. Code 51745-51749.6	Independent study
Ed. Code 52060	Local Control and Accountability Plan
Ed. Code 52522	Adult education alternative instructional delivery
Ed. Code 52523	Adult education as supplement to high school curriculum; criteria
Ed. Code 56026	Individual with exceptional needs
Ed. Code 58500-58512	Alternative schools and programs of choice
Fam. Code 6550-6552	Caregivers

**Federal**

20 USC 6301	Highly qualified teachers
20 USC 6311	State plan

**Management Resources**

California Department of Education Publication	<b>Description</b> Legal Requirements for Independent Study, 2021
California Department of Education Publication	Conducting Individualized Determinations of Need, 2021
California Department of Education Publication	Clarifications for Student Learning in Quarantine, 2021
California Department of Education Publication	2021-22 AA & IT Independent Study FAQs, 2021
California Department of Education Publication	California Digital Learning Integration and Standards Guidance, April 2021
California Department of Education Publication	Elements of Exemplary Independent Study
Court Decision	Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365
Education Audit Appeals Panel Publication	Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting
Website	<a href="#">California Consortium for Independent Study</a>
Website	<a href="#">California Department of Education, Independent Study</a>
Website	<a href="#">Education Audit Appeals Panel</a>

**Cross References**

Code	Description
0410	<a href="#">Nondiscrimination In District Programs And Activities</a>
0420.4	<a href="#">Charter School Authorization</a>
0420.4	<a href="#">Charter School Authorization</a>
0470	<a href="#">COVID-19 Mitigation Plan</a>

0500	<a href="#"><u>Accountability</u></a>
3260	<a href="#"><u>Fees And Charges</u></a>
3260	<a href="#"><u>Fees And Charges</u></a>
3516.5	<a href="#"><u>Emergency Schedules</u></a>
3580	<a href="#"><u>District Records</u></a>
3580	<a href="#"><u>District Records</u></a>
4112.2	<a href="#"><u>Certification</u></a>
4112.2	<a href="#"><u>Certification</u></a>
4131	<a href="#"><u>Staff Development</u></a>
5111.1	<a href="#"><u>District Residency</u></a>
5111.1	<a href="#"><u>District Residency</u></a>
5112.3	<a href="#"><u>Student Leave Of Absence</u></a>
5112.3	<a href="#"><u>Student Leave Of Absence</u></a>
5113	<a href="#"><u>Absences And Excuses</u></a>
5113	<a href="#"><u>Absences And Excuses</u></a>
5113.1	<a href="#"><u>Chronic Absence And Truancy</u></a>
5113.1	<a href="#"><u>Chronic Absence And Truancy</u></a>
5121	<a href="#"><u>Grades/Evaluation Of Student Achievement</u></a>
5121	<a href="#"><u>Grades/Evaluation Of Student Achievement</u></a>
5125	<a href="#"><u>Student Records</u></a>
5125	<a href="#"><u>Student Records</u></a>
5126	<a href="#"><u>Awards For Achievement</u></a>
5126	<a href="#"><u>Awards For Achievement</u></a>
5141.22	<a href="#"><u>Infectious Diseases</u></a>
5141.22	<a href="#"><u>Infectious Diseases</u></a>
5141.31	<a href="#"><u>Immunizations</u></a>
5141.31	<a href="#"><u>Immunizations</u></a>
5144.1	<a href="#"><u>Suspension And Expulsion/Due Process</u></a>
5144.1	<a href="#"><u>Suspension And Expulsion/Due Process</u></a>
5146	<a href="#"><u>Married/Pregnant/Parenting Students</u></a>
5147	<a href="#"><u>Dropout Prevention</u></a>
6000	<a href="#"><u>Concepts And Roles</u></a>
6011	<a href="#"><u>Academic Standards</u></a>
6111	<a href="#"><u>School Calendar</u></a>
6112	<a href="#"><u>School Day</u></a>

6112	<a href="#"><u>School Day</u></a>
6142.4	<a href="#"><u>Service Learning/Community Service Classes</u></a>
6143	<a href="#"><u>Courses Of Study</u></a>
6143	<a href="#"><u>Courses Of Study</u></a>
6146.1	<a href="#"><u>High School Graduation Requirements</u></a>
6146.1	<a href="#"><u>High School Graduation Requirements</u></a>
6146.11	<a href="#"><u>Alternative Credits Toward Graduation</u></a>
6146.11	<a href="#"><u>Alternative Credits Toward Graduation</u></a>
6152	<a href="#"><u>Class Assignment</u></a>
6159	<a href="#"><u>Individualized Education Program</u></a>
6159	<a href="#"><u>Individualized Education Program</u></a>
6162.5	<a href="#"><u>Student Assessment</u></a>
6162.51	<a href="#"><u>State Academic Achievement Tests</u></a>
6162.51	<a href="#"><u>State Academic Achievement Tests</u></a>
6164.5	<a href="#"><u>Student Success Teams</u></a>
6164.5	<a href="#"><u>Student Success Teams</u></a>
6172	<a href="#"><u>Gifted And Talented Student Program</u></a>
6172	<a href="#"><u>Gifted And Talented Student Program</u></a>
6181	<a href="#"><u>Alternative Schools/Programs Of Choice</u></a>
6181	<a href="#"><u>Alternative Schools/Programs Of Choice</u></a>
6183	<a href="#"><u>Home And Hospital Instruction</u></a>
6184	<a href="#"><u>Continuation Education</u></a>
6184	<a href="#"><u>Continuation Education</u></a>
6185	<a href="#"><u>Community Day School</u></a>
6185	<a href="#"><u>Community Day School</u></a>
6200	<a href="#"><u>Adult Education</u></a>
6200	<a href="#"><u>Adult Education</u></a>



**Policy 6158: Independent Study**

**Status: ADOPTED**

**Original Adopted Date:** 03/01/2005 | **Last Revised Date:** 12/01/2021 | **Last Reviewed Date:** 12/01/2021

The Governing Board authorizes independent study as an optional alternative instructional strategy for students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered on a full-time or part-time basis and in conjunction with part or full-time classroom study.

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, and an online course.

Participation in independent study shall be voluntary. (Education Code 51747, 51749.5, 51749.6)

Independent study for each student shall be under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation (Education Code 51747.5)

The minimum period of time for any independent study option shall be three consecutive school days. (Education Code 51747)

Education Code section 51745(c) states that a student with an IEP may participate in independent study if the student's IEP specifically provides for that participation.

In accordance with Education Code 26393, in the event of an emergency school closure, Independent Study will be offered to students within 10 days of the first day of a school closure.

### **General Independent Study Requirements**

For the 2022-23 school year and thereafter, the Superintendent or designee may offer and approve independent study for an individual student upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than the student would in the regular classroom setting.

The minimum instructional minutes for students participating in independent study shall be the same as required for their peers at the school who are receiving in-person instruction, except as otherwise permitted by law. (Education Code 46100)

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of program. When necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due. However, in no event shall the due date of an assignment be extended beyond the termination date of the

agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060
2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments
3. Learning of required concepts, as determined by the supervising teacher
4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. (Education Code 51747)

The Superintendent or designee shall ensure that students participating in independent study for 15 school days or more receive the following while engaging in independent study.: (Education Code 51747)

1. For students in grades transitional kindergarten, kindergarten, and grades 1 to 3, opportunities for daily synchronous instruction
2. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction
3. For students in grades 9-12, opportunities for at least weekly synchronous instruction

The Superintendent or designee shall ensure that procedures for the tiered reengagement strategies below are used for all students participating in an independent study program for 15 school days or more who: (Education Code 51747)

1. Are not generating attendance for more than three school days or 50 percent of the instructional days in a school week, or 10 percent of required minimum instructional time over four continuous weeks of the district's approved instructional calendar.
2. Are found to be not participatory pursuant to Section 51747.5 for more than the greater of three school days or 60 percent of the scheduled days of synchronous instruction in a school month as applicable by grade span.
3. Are in violation of their written agreement

Tiered reengagement strategies procedures used in district independent study programs shall include, but are not necessarily limited to, all of the following: (Education Code 51747)

1. Verification of current contact information for each enrolled student

2. Notification to parents/guardians of lack of participation within one school day of the recording of a non-attendance day or lack of participation
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary
4. A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being

For students participating in independent study for 15 days or more, the Superintendent or designee shall develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case later than five instructional days. (Education Code 51747)

The Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

Upon the request of the parent/guardian of a student, and before signing a written agreement as described below in the section "Master Agreement," the district shall conduct a telephone, video conference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, and, if requested, their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51747)

### **Master Agreement**

A written agreement shall be developed and implemented for each student participating in independent study for three or more consecutive school days (Education Code 46300, 51747; 5 CCR 11703)

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but are not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work
4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in independent study
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year

6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.
8. A statement that independent study is an optional educational alternative in which no student may be required to participate
9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction
10. Before the commencement of independent study, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student. In addition, a student with an active IEP will require the review and signature of a certificated or licensed member of their Special Education Individual Education Plan (IEP) team on the written agreement.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

### **Course-Based Independent Study**

The district's course-based independent study program for students in grades TK-12 shall be subject to the following requirements: (Education Code 51749.5)

1. A signed learning agreement shall be completed and on file for each participating student, pursuant to Education Code 51749.6
2. Courses shall be taught under the general supervision of certificated employees who hold the appropriate subject matter credential and are employed by the district or by another district, charter school, or county office of education with which the district has a memorandum of understanding to provide the instruction.
3. Courses shall be annually certified by Board resolution to be of the same rigor and educational quality and to provide intellectual challenge that is substantially equivalent to in-person, classroom-based instruction, and shall be aligned to all relevant local and state content standards. For high schools, this shall include access to all courses offered by the district for graduation and approved by the University of California or the California State University as creditable under the A-G admissions criteria. The certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that student is enrolled, number of equivalent total instructional minutes, and number of course credits for each course, consistent with that of equivalent classroom-based courses. The certification shall also include plans to provide opportunities throughout the school year, for students in transitional kindergarten, kindergarten, and grades 1-3 to receive daily synchronous instruction, for students in grades 4-8, to receive both daily live interaction and at least weekly synchronous instruction, and for students in

grades 9-12 to receive at least weekly synchronous instruction.

4. Students enrolled in independent study courses shall meet the applicable age requirements established pursuant to Education Code 46300.1, 46300.4, 47612, and 47612.1, and the applicable residency and enrollment requirements established pursuant to Education Code 46300.2, 47612, 48204, and 51747.3.
5. For each student participating in an independent study course, satisfactory educational progress shall be determined based on the student's achievement and engagement in the independent study program, as indicated by their performance on applicable student-level measures of student achievement and student engagement set forth in Education Code 52060, completion of assignments, assessments, or other indicators that evidence that the student is working on assignments, learning of required concepts, as determined by the supervising teacher, and progress toward successful completion of the course of study or individual course, as determined by the supervising teacher.

If satisfactory educational progress in an independent study class is not being made, the teacher shall notify the student and, if the student is under age 18 years, the student's parent/guardian. The teacher shall conduct an evaluation to determine whether it is in the student's best interest to remain in the course or whether the student should be referred to an alternative program, which may include, but is not limited to, a regular school program. A written record of the evaluation findings shall be a mandatory interim student record maintained for three years from the date of the evaluation. If the student transfers to another California public school, the record shall be forwarded to that school.

Procedures for tiered reengagement strategies (as listed above) shall be used for all students who are not making satisfactory educational progress in one or more courses or who are in violation of the written learning agreement, as described in the section "Learning Agreement for Course-Based Independent Study" below. These procedures shall include, but are not necessarily limited to, the verification of current contact information for each enrolled student, notification to parents/guardians of lack of participation within one school day of the absence or lack of participation, a plan for outreach from the school to determine student needs, including connection with health and social services as necessary, and a clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being.

6. Examinations shall be administered by a proctor.
7. Statewide testing results shall be reported and assigned to the school at which the student is enrolled and shall be included in the aggregate results of the district. Test results also shall be disaggregated for purposes of comparisons with the test results of students enrolled in classroom-based courses.
8. A student shall not be required to enroll in courses included in the course-based independent study program.
9. The student-teacher ratio in the courses in this program shall meet the requirements of Education Code 51745.6.
10. For each student, the combined equivalent daily instructional minutes for courses in this program and all other courses shall meet applicable minimum instructional day requirements, and the student shall be offered the minimum annual total equivalent instructional minutes pursuant to Education Code 46200-46208.
11. Courses required for high school graduation or for admission to the University of California or California State University shall not be offered exclusively through independent study.

12. A student participating in this program shall not be assessed a fee that is prohibited by Education Code 49011.
13. A student shall not be prohibited from participating in independent study solely on the basis that the student does not have the materials, equipment, or access to Internet connectivity necessary to participate in the course.
14. A student with disabilities, as defined in Education Code 56026, shall not participate in course-based independent study, unless the student's individualized education program specifically provides for that participation.
15. A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 through course-based independent study.
16. The district shall maintain a plan to transition any student whose family wishes to return to in-person instruction from course-based independent study expeditiously, and, in no case, later than five instructional days.

### **Learning Agreement for Course-Based Independent Study**

Before enrolling a student in a course within this program, the Superintendent or designee shall provide the student and, if the student is under age 18 years, the student's parent/guardian with a written learning agreement that includes all of the following: (Education Code 51749.6)

1. A summary of the district's policies and procedures related to course-based independent study pursuant to Education Code 51749.5
2. The duration of the enrolled course(s) and the number of course credits for each enrolled course, consistent with the Board certifications made pursuant to item #3 of the Course-Based Independent Study section above
3. The duration of the learning agreement, which shall not exceed a school year or span multiple school years
4. The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a student evaluation is required to determine whether the student should remain in the course or be referred to an alternative program, which may include, but is not limited to, a regular school program
5. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work
6. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.
7. A statement that enrollment is an optional educational alternative in which no student may be required to participate. In the case of a student who is suspended or expelled, or who is referred or assigned to any school, class, or program pursuant to Education Code 4890548917, the agreement also shall include the statement that instruction may be provided to the student through course-based independent study only if the student is offered the alternative of classroom instruction.
8. The manner, time, frequency, and place for submitting a student's assignments, for reporting the student's academic progress, and for communicating with a student's parent/guardian regarding a

student's academic progress.

9. The objectives and methods of study for the student's work, and the methods used to evaluate that work.
10. A statement of the adopted policies regarding the maximum length of time allowed between the assignment and the completion of a student's assigned work, the level of satisfactory educational progress, and the number of missed assignments allowed before an evaluation of whether the student should be allowed to continue in course-based independent study.
11. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the learning agreement, to be earned by the student upon completion.
12. For 2022-23 school year and thereafter, before the commencement of an independent study course, the learning agreement shall be signed and dated by the student, and by the student's parent/guardian or caregiver if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of the independent study course, and all persons who have direct responsibility for providing assistance to the student. For purposes of this paragraph "caregiver" means a person who has met the requirements of Family Code 6550-6552. In addition, a student with an active IEP will require the review and signature of a certificated or licensed member of their Special Education Individual Education Plan (IEP) team on the written agreement.

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the CDE. (Education Code 51749.6)

A signed learning agreement from a parent/guardian of a student who is less than 18 years of age shall constitute the parent/guardian's permission for the student to receive instruction through course-based independent study. (Education Code 51749.6)

### **Student -Parent-Educator Conferences**

Upon the request of a student's parent/guardian, and before signing a written agreement as described above, the district shall conduct a telephone, videoconference, or in-person student-parent-educator conference, or other meeting during which the student, parent/guardian, or their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51749.6)

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a re-engagement strategy and/or, if requested by a parent/guardian, prior to enrollment or disenrollment from independent study. (Education Code 51745.5, 51747, 51749.5)

### **Records**

The Superintendent or designee shall retain a physical or electronic copy of the signed learning agreement for at least three years and as appropriate for auditing purposes (Education Code 51749.6)

These records shall include, but not be limited to (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8

and the course credits attempted by and awarded to students in grades-02 and adult education

3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that the teacher has personally evaluated the work or personally reviewed the evaluations made by another certificated teacher
4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons
5. Appropriate documentation of compliance with the teacher-student ratios required by Education Code 51745.6 and 51749.5 (Education Code 51745.6 and 51749.5)
6. Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the independent study of each student by a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300 (Education Code 51747.5)

The district shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which live interaction or synchronous instruction is provided as part of the independent study program. A student who does not participate in scheduled live interaction or synchronous instruction shall be documented as non-participatory for that school day. (Education Code 51747.5)

The Superintendent or designee shall also maintain a written or computer-based record such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. (Education Code 51747.5)

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

### **Program Evaluation**

The Superintendent or designee shall annually report to the Board the number of district students participating in independent study, the average daily attendance generated for apportionment purposes, student performance as measured by standard indicators and in comparison to students in classroom based instruction, and the number and proportion of independent study students who graduate or successfully complete independent study. Based on the program evaluation, the Board and Superintendent shall determine areas for program improvement as needed.

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### **Policy Reference Disclaimer:**

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

<b>State</b>	<b>Description</b>
5 CCR 11700-11705	Independent study
Ed. Code 17289	Exemption for facilities
Ed. Code 41020	Requirement for annual audit



Ed. Code 41422	Apportionment credit for student inability to attend in-person or school closure due to COVID-19
Ed. Code 41976.2	Independent study programs; adult education funding
Ed. Code 42238	Revenue limits
Ed. Code 42238.05	Local control funding formula; average daily attendance
Ed. Code 44865	Qualifications for home teachers
Ed. Code 46100	Length of school day
Ed. Code 46200-46208	Incentives for longer instructional day and year
Ed. Code 46300-46307.1	Methods of computing average daily attendance
Ed. Code 46390-46393	Emergency average daily attendance
Ed. Code 46600	Interdistrict attendance computation
Ed. Code 47612-47612.1	Charter School Operation
Ed. Code 47612.5	Charter schools operations, general requirements
Ed. Code 48204	Residency requirements for school attendance
Ed. Code 48206.3	Home or hospital instruction; students with temporary disabilities
Ed. Code 48220	Classes of children exempted
Ed. Code 48340	Improvement of pupil attendance
Ed. Code 48915	Expulsion; particular circumstances
Ed. Code 48916.1	Educational program requirements for expelled students
Ed. Code 48917	Suspension of expulsion order
Ed. Code 49011	Student fees
Ed. Code 51225.3	High school graduation
Ed. Code 51745-51749.6	Independent study
Ed. Code 52060	Local Control and Accountability Plan
Ed. Code 52522	Adult education alternative instructional delivery
Ed. Code 52523	Adult education as supplement to high school curriculum; criteria
Ed. Code 56026	Individual with exceptional needs
Ed. Code 58500-58512	Alternative schools and programs of choice
Fam. Code 6550-6552	Caregivers
<b>Federal</b>	<b>Description</b>
20 USC 6301	Highly qualified teachers
20 USC 6311	State plan
<b>Management Resources</b>	<b>Description</b>
California Department of Education Publication	Legal Requirements for Independent Study, 2021

California Department of Education Publication	Conducting Individualized Determinations of Need, 2021
California Department of Education Publication	Clarifications for Student Learning in Quarantine, 2021
California Department of Education Publication	2021-22 AA & IT Independent Study FAQs, 2021
California Department of Education Publication	California Digital Learning Integration and Standards Guidance, April 2021
California Department of Education Publication	Elements of Exemplary Independent Study
Court Decision	Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365
Education Audit Appeals Panel Publication	Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting
Website	<a href="#">California Consortium for Independent Study</a>
Website	<a href="#">California Department of Education, Independent Study</a>
Website	<a href="#">Education Audit Appeals Panel</a>

## Cross References

<b>Code</b>	<b>Description</b>
0410	<a href="#">Nondiscrimination In District Programs And Activities</a>
0420.4	<a href="#">Charter School Authorization</a>
0420.4	<a href="#">Charter School Authorization</a>
0470	<a href="#">COVID-19 Mitigation Plan</a>
0500	<a href="#">Accountability</a>
3260	<a href="#">Fees And Charges</a>
3260	<a href="#">Fees And Charges</a>
3516.5	<a href="#">Emergency Schedules</a>
3580	<a href="#">District Records</a>
3580	<a href="#">District Records</a>
4112.2	<a href="#">Certification</a>
4112.2	<a href="#">Certification</a>
4131	<a href="#">Staff Development</a>
5111.1	<a href="#">District Residency</a>
5111.1	<a href="#">District Residency</a>
5112.3	<a href="#">Student Leave Of Absence</a>
5112.3	<a href="#">Student Leave Of Absence</a>
5113	<a href="#">Absences And Excuses</a>
5113	<a href="#">Absences And Excuses</a>
5113.1	<a href="#">Chronic Absence And Truancy</a>

5113.1	<a href="#"><u>Chronic Absence And Truancy</u></a>
5121	<a href="#"><u>Grades/Evaluation Of Student Achievement</u></a>
5121	<a href="#"><u>Grades/Evaluation Of Student Achievement</u></a>
5125	<a href="#"><u>Student Records</u></a>
5125	<a href="#"><u>Student Records</u></a>
5126	<a href="#"><u>Awards For Achievement</u></a>
5126	<a href="#"><u>Awards For Achievement</u></a>
5141.22	<a href="#"><u>Infectious Diseases</u></a>
5141.22	<a href="#"><u>Infectious Diseases</u></a>
5141.31	<a href="#"><u>Immunizations</u></a>
5141.31	<a href="#"><u>Immunizations</u></a>
5144.1	<a href="#"><u>Suspension And Expulsion/Due Process</u></a>
5144.1	<a href="#"><u>Suspension And Expulsion/Due Process</u></a>
5146	<a href="#"><u>Married/Pregnant/Parenting Students</u></a>
5147	<a href="#"><u>Dropout Prevention</u></a>
6000	<a href="#"><u>Concepts And Roles</u></a>
6011	<a href="#"><u>Academic Standards</u></a>
6111	<a href="#"><u>School Calendar</u></a>
6112	<a href="#"><u>School Day</u></a>
6112	<a href="#"><u>School Day</u></a>
6142.4	<a href="#"><u>Service Learning/Community Service Classes</u></a>
6143	<a href="#"><u>Courses Of Study</u></a>
6143	<a href="#"><u>Courses Of Study</u></a>
6146.1	<a href="#"><u>High School Graduation Requirements</u></a>
6146.1	<a href="#"><u>High School Graduation Requirements</u></a>
6146.11	<a href="#"><u>Alternative Credits Toward Graduation</u></a>
6146.11	<a href="#"><u>Alternative Credits Toward Graduation</u></a>
6152	<a href="#"><u>Class Assignment</u></a>
6159	<a href="#"><u>Individualized Education Program</u></a>
6159	<a href="#"><u>Individualized Education Program</u></a>
6162.5	<a href="#"><u>Student Assessment</u></a>
6162.51	<a href="#"><u>State Academic Achievement Tests</u></a>
6162.51	<a href="#"><u>State Academic Achievement Tests</u></a>
6164.5	<a href="#"><u>Student Success Teams</u></a>
6164.5	<a href="#"><u>Student Success Teams</u></a>

6172	<a href="#"><u>Gifted And Talented Student Program</u></a>
6172	<a href="#"><u>Gifted And Talented Student Program</u></a>
6181	<a href="#"><u>Alternative Schools/Programs Of Choice</u></a>
6181	<a href="#"><u>Alternative Schools/Programs Of Choice</u></a>
6183	<a href="#"><u>Home And Hospital Instruction</u></a>
6184	<a href="#"><u>Continuation Education</u></a>
6184	<a href="#"><u>Continuation Education</u></a>
6185	<a href="#"><u>Community Day School</u></a>
6185	<a href="#"><u>Community Day School</u></a>
6200	<a href="#"><u>Adult Education</u></a>
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# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.6

**Meeting Date:** March 16, 2023

**Subject:** Review and Approve Amendment No. 1 to Agreement for Legal Services  
SA23-00158

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

**Department:** Legal Department/Business Services

**Recommendation:** Board to approve Amendment No. 1 to Legal Services Agreement, SA23-00158 with Lozano Smith.

**Background/Rationale:** The Board of Education previously approved a Legal Services Agreement for the 2022-23 school year with a not to exceed amount of \$2,000,000. This amendment would increase the not to exceed amount by \$800,000. These services relate primarily to the areas of special education, employment matters, charter schools, general counsel, labor, student matters, and litigation. There has been an increase in legal services specifically in the areas of special education, human resources, and general legal services during the 2022-23 school year.

**Financial Considerations:**

This amendment includes a requested increase of \$800,000 for a total not to exceed amount of \$2,800,000.

**LCAP GOAL (s):** N/A

**Documents Attached:**

1. Amendment No.1
2. Legal Services Agreement dated, July 1, 2022.

**Estimated Time of Presentation:** 5 minutes  
**Submitted by:** Rose Ramos, Chief Business & Operations Officer  
**Approved by:** Jorge A. Aguilar, Superintendent



**BUSINESS SERVICES**

4735 47<sup>th</sup> Avenue • Sacramento, CA 95824

*Rose F Ramos, Chief Business and Operations Officer*

*Robert Aldama, Purchasing Manager II*

**AMENDMENT NO. 1 TO AGREEMENT FOR  
GENERAL COUNSEL SERVICES**

This Amendment to the Agreement for General Counsel Services ("Amendment") is entered into between the Sacramento City Unified School District ("District") and Lozano Smith, LLP ("Counsel") (collectively the "Parties"):

**Section I. Amendment to Agreement for Independent Consultant Agreement for General Counsel Services originally entered to on July 1, 2022.**

- 1. **Approval of this Amendment:** This Amendment shall be subject to the approval of the District's Board of Education ("Board"). Upon approval by the Board, the effective date of this Amendment shall be March 16, 2023;
- 2. **Extension of Term of the Agreement:** This Amendment shall extend the current Counsel staffing on the Project from July 2022 to June 2023;
- 3. **Fee and Method of Payment:** The District shall continue to pay Counsel for the current services and will now pay for the added services from and after March 16, 2023, on an hourly rate basis up to a maximum of \$2,800,000, as reflected below, unless this Amendment is further extended or modified.

**Description of Scope Change: basis for change order**

Requesting additional hours for general counsel

**Description of funding changes to contract:**

Original contract amount .....	\$2,000,000
Previous change orders through change order #- .....	\$0.00
Contract amount prior to this change order .....	\$2,000,000
Amount of this change order.....	\$800,000

**NEW CONTRACT AMOUNT.....\$2,800,000**

**Section II All Other Provisions Reaffirmed.**

All other provisions of the Agreement for Counsel Services shall remain in full force and effect and are hereby reaffirmed. If there is any conflict between this Amendment No. 1 and any provision of the Agreement for Counsel Services, the provisions of this Amendment No. 1 shall control.

**IN WITNESS WHEREOF**, the Parties have caused this Amendment No. 1 to the Agreement for Counsel Services to be executed by their respective officers who are duly authorized, as of the Effective Date.

**ACCEPTED AND AGREED** on the date indicated below:

DATE: March 16, 2023

**Sacramento City Unified School  
District**

**Lozano Smith, LLP**

---

Rose Ramos  
CBO

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Karen M. Rezendes  
Managing Partner

EXHIBIT B

PROFESSIONAL RATE SCHEDULE  
FOR SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
(Effective July 1, 2018)

1. HOURLY PROFESSIONAL RATES

Client agrees to pay Attorney by the following standard hourly rate\*:

Partner	\$ 275 per hour
Senior Counsel / Of Counsel	\$ 265 per hour
Senior Associate	\$ 240 per hour
Associate	\$ 230 per hour
Paralegal / Law Clerk	\$ 150 per hour

\*A 5% discount is given on all invoices paid within 30 days of invoice.

2. BILLING PRACTICE

Lozano Smith will provide a monthly, itemized Statement for services rendered. Time billed is broken into 1/10 (.10) hour increments, allowing for maximum efficiency in the use of attorney time. Invoices will clearly indicate the department or individuals for whom services were rendered.

Travel time shall be charged only from the attorney's nearest office to the destination and shall be prorated if the assigned attorney travels for two or more clients on the same trip. If client requests a specific attorney, Client agrees to pay for all travel time of that specific attorney in connection with the matter.

3. COSTS AND EXPENSES

In-office copying/electronic communication printing	\$ 0.25 per page
Facsimile	\$ 0.25 per page
Postage	Actual Usage
Mileage	IRS Standard Rate

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.





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## SERVICES AGREEMENT

**Date:** July 1, 2022 **Place:** Sacramento, California

**Parties:** Sacramento City Unified School District, a political subdivision of the State of California, (hereinafter referred to as the "District"); and Lozano Smith, LLP (hereinafter referred to as "Attorney").

**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 Attorney and to have said Attorney 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 Attorney 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 Attorney hereby agrees to provide to the District the services as described below ("Services"):

Legal Counsel with respect to matters District specifically refers to Attorney; Legal services as reasonably required to represent District in such matters as may arise through the course of the school year; 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 July 1, 2022 and continue through June 30, 2023, 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 Attorney for services satisfactorily rendered pursuant to this Agreement as follows:

Fee Rate: Attorney will be paid for services rendered based upon the attached rate schedule (Exhibit B) with a not to exceed amount of Two Million Dollars (\$2,000,000), exclusive of costs related to services not directly rendered by Attorney, including the retention of outside investigators and court reporters. 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 Legal Services, Sacramento City Unified School District, P.O. Box 246870, Sacramento, California 95824-6870.

### **ARTICLE 4. EQUIPMENT AND FACILITIES.**

District will provide Attorney 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 Attorney under this Agreement. Attorney 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 Attorney understands and agrees that all matters specifically produced under this Agreement that contain no intellectual property or other protected works owned by Attorney 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.

As to those matters specifically produced under this Agreement that are composed of intellectual property or other protected works, Attorney 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 Attorney'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.**

Attorney's relationship to the District under this Agreement shall be one of an independent contractor. The Attorney 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 Attorney 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 Attorney acknowledges and agrees that it is the sole responsibility of the Attorney 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 Attorney'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 Attorney 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.**

Education Code Section 45125.1 states that if employees of any Attorney providing school site administrative or similar services may have any contact with any pupils, those employees shall be fingerprinted by the Department of Justice (DOJ) before entering the school site to determine that they have not been convicted of a serious or violent felony. If the District determines that more than limited contact with students will occur during the performance of these services, Attorney will not perform services until all employees providing services have been fingerprinted by the DOJ and DOJ fingerprinting clearance certification has been provided to the District.

District has determined that services performed under this Agreement will result in limited contact with pupils. Attorney is required to comply with the conditions listed in Exhibit A, Certification of Compliance. If the Attorney is unwilling to comply with these requirements, the Attorney's employees may not enter any school site until the Attorney provides the certification of fingerprinting clearance by the DOJ for employees providing services. These requirements apply to self-employed Attorneys.

#### **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 consultants.

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. GENERAL LIABILITY INSURANCE.**

Prior to commencement of services and during the life of this Agreement, Attorney 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 Attorney to the District.



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### **ARTICLE 9(a). PROFESSIONAL LIABILITY INSURANCE**

Prior to the commencement of services under this Services Agreement, the Attorney shall furnish to the District satisfactory proof that the Attorney has purchased professional liability coverage, on a claims made basis, extending protection to Attorney in an amount no less than Five Million Dollars (\$5,000,000) per claim, and Five Million Dollars (\$5,000,000) in the annual aggregate.

Each of Attorney's consultants shall, to the extent available, have errors and omissions insurance for their services as required or approved by the District. The District may, at its discretion and according to the circumstances, approve a variation in the foregoing insurance requirement, upon a determination that the coverage, scope, limits, and/or forms of such insurance are not commercially available.

### **ARTICLE 10. TERMINATION.**

The District may terminate this Agreement without cause upon giving the Attorney thirty days written notice. Notice shall be deemed given when received by Attorney, 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 Attorney; (b) any act by the Attorney exposing the District to liability to others for personal injury or property damage; or (c) the Attorney confirms its insolvency or is adjudged a bankrupt; Attorney makes a general assignment for the benefit of creditors, or a receiver is appointed on account of the Attorney'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 Attorney. 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 Attorney. 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 Attorney. 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:

<p>District: Sacramento City Unified School District PO Box 246870 Sacramento CA 95824-6870 Attn: Contracts Office</p>	<p>Attorney: Lozano Smith One Capitol Mall, Suite 640 Sacramento, CA 95814 Attn: Anne L. Collins, Attorney</p>
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#### **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 Attorney shall abide by and be subject to all applicable District policies, regulations, statutes or other laws regarding conflict of interest. Attorney 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, Attorney shall not hire any employee of the United States government to perform any service covered by this Agreement.

Attorney affirms to the best of their knowledge, there exists no actual or potential conflict of interest between Attorney'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. Attorney 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 Attorney pursuant to this



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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 approved and/or ratified by the governing board of the Sacramento City Unified School District, as evidenced by a motion of said board duly passed and adopted.

Executed at Sacramento, California, on the day and year first above written.

**SACRAMENTO CITY  
UNIFIED SCHOOL DISTRICT**

**LOZANO SMITH, LLP**

DocuSigned by:  
*Rose Ramos*  
By: CC6FE7C204D7402...  
Rose Ramos  
Chief Business Officer

By: *Karen M. Rezendes*  
Karen M. Rezendes  
Managing Partner

08/18/2022  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



---

**EXHIBIT A****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. Attorney 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. Attorney will immediately report to District any apparent violation of these conditions.
5. Attorney shall assume responsibility for enforcement of these conditions at all times during the term of this Agreement.

If, for any reason, the Attorney cannot adhere to the conditions stated above, the Attorney 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 Attorney 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.

A handwritten signature in blue ink that reads "Karen M. Rezendes".

Karen M. Rezendes  
Managing Partner

\_\_\_\_\_  
Date





## EXHIBIT B

PROFESSIONAL RATE SCHEDULE  
FOR SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
(Effective July 1, 2018)

1. HOURLY PROFESSIONAL RATES

Client agrees to pay Attorney by the following standard hourly rate\*:

Partner	\$ 275 per hour
Senior Counsel / Of Counsel	\$ 265 per hour
Senior Associate	\$ 240 per hour
Associate	\$ 230 per hour
Paralegal / Law Clerk	\$ 150 per hour

\*A 5% discount is given on all invoices paid within 30 days of invoice.

2. BILLING PRACTICE

Lozano Smith will provide a monthly, itemized Statement for services rendered. Time billed is broken into 1/10 (.10) hour increments, allowing for maximum efficiency in the use of attorney time. Invoices will clearly indicate the department or individuals for whom services were rendered.

Travel time shall be charged only from the attorney's nearest office to the destination and shall be prorated if the assigned attorney travels for two or more clients on the same trip. If client requests a specific attorney, Client agrees to pay for all travel time of that specific attorney in connection with the matter.

3. COSTS AND EXPENSES

In-office copying/electronic communication printing	\$ 0.25 per page
Facsimile	\$ 0.25 per page
Postage	Actual Usage
Mileage	IRS Standard Rate

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.

**ADDENDUM TO  
LOZANO SMITH SERVICES AGREEMENT**

This Addendum, which shall be effective upon approval of the Lozano Smith Services Agreement for the 2019-2020 fiscal year, and any subsequent fiscal years approved by the District, provides as follows:

1. Periodic Monitoring. The District's in-house counsel shall monitor periodically, at least quarterly, in addition to reviewing the monthly invoices of Lozano Smith, the matters assigned to Lozano Smith. In-house counsel shall report to the Superintendent, based upon the services provided.
2. Case and Matter Matrix. To assist the periodic monitoring, Lozano Smith shall provide, on a monthly basis, a matrix and brief description of the cases and matters assigned to Lozano Smith.

Lozano Smith's responsible partner, **Anne Collins**, shall be the primary contact for the services provided to the District. This Addendum is incorporated by reference to the Lozano Smith Services Agreement.



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.7

**Meeting Date:** March 16, 2023

**Subject:** Review and Approve Contract for Auditing Services-  
SA23-00533 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:** Approve the Independent Audit Report contract for the Fiscal Year Ended June 30, 2023, 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 in process of engaging in contract with Crowe LLP to conduct this annual audit of district records.

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:** \$145,000.00

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

**Documents Attached:**

1. Independent Audit Engagement Letter for the Fiscal Year Ended June 30, 2023, Submitted by Crowe LLP

**Estimated Time:** 10 Minutes

**Submitted by:** Rose F. Ramos, Chief Business & Operations Officer

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



**Crowe LLP**  
Independent Member Crowe Global

400 Capitol Mall, Suite 1400  
Sacramento, CA 95814-4498  
Tel +1 916 441 1000  
Fax +1 916 441 1110  
www.crowe.com

February 8, 2023

Rose F. Ramos  
Sacramento City Unified School District  
5735 47th Ave  
Sacramento, California 95824-4528

Dear Ms. Ramos:

This letter confirms the arrangements for Crowe LLP (“Crowe” or “us” or “we” or “our”) to provide the professional services discussed in this letter to Sacramento City Unified School District (“you”, “your” or “Client”). The attached Crowe Engagement Terms, and any other attachments thereto, are integral parts of this letter, and such terms are incorporated herein.

#### AUDIT SERVICES

##### Our Responsibilities

We will audit and report on the financial statements of the Client for the year ending June 30, 2023.

We will audit and report on the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the Client for the period(s) indicated.

In addition to our report on the financial statements, we plan to evaluate the presentation of the following supplementary information in relation to the financial statements as a whole, and to report on whether this supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

- Combining and Individual Fund Financial Statements and Schedules
- Organization
- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Expenditures of Federal Awards
- Reconciliation of Unaudited Financial Report with Audited Financial Statements
- Schedule of First 5 Revenues and Expenditures
- 

In addition to our report on the financial statements, we also plan to perform specified procedures in order to describe in our report whether the following required supplementary information is presented in accordance with applicable guidelines. However, we will not express an opinion or provide any assurance on this information due to our limited procedures.

- Management’s Discussion and Analysis
- Budgetary Comparison Schedules
- Schedule of Changes in the Client’s Total Other Postemployment Benefits (OPEB) Liability

- Schedule of Changes in Net Pension Liability and Related Ratios
- Schedule of Contributions

The document will also include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

- Schedule of Financial Trends and Analysis – Unaudited

The objective of the audit is the expression of an opinion on the financial statements. We will plan and perform the audit in accordance with auditing standards generally accepted in the United States of America, the standards for 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 require that we obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud, and that we report on the Schedule of Expenditures of Federal Awards (as noted above), and on your compliance with laws and regulations and on its internal controls as required for a Single Audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole. Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with applicable standards. An audit is not designed to detect error or fraud that is immaterial to the financial statements.

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 that the financial statements could be misstated by an amount that we believe would influence the judgment made by a reasonable user of these financial statements. 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. As required by the standards, we will maintain professional skepticism throughout the audit.

In making our risk assessments, we obtain an understanding of internal control relevant to the audit 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 Client's internal control. However, we will communicate in writing to those charged with governance and management concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. We will communicate to management other deficiencies in internal control identified during the audit that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. We will also communicate certain matters related to the conduct of the audit to those charged with governance, including (1) fraud involving senior management, and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (2) illegal acts that come to our attention (unless they are clearly inconsequential) (3) disagreements with management and other significant difficulties encountered in performing the audit and (4) various matters related to the Client's accounting policies and financial statements. Our engagement is not designed to address legal or regulatory matters, which matters should be discussed by you with your legal counsel.

As part of our audit, we will conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Client's ability to continue as a going concern for a reasonable period of time.

We expect to issue a written report upon completion of our audit of the Client's financial statements. Our report will be addressed to the Board of Education of the Client. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis of matter or other matter paragraph or a separate section in the auditor's report, or withdraw from the engagement.

In addition to our report on the financial statements and supplemental information, we plan to issue the following reports:

- Independent Auditor's Report on Compliance with State Laws and Regulations – The purpose of this report on compliance is solely to describe the scope of our testing of compliance with State Laws and Regulations, and the results of that testing, based on the requirements of the State of California's *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.
- 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* — 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 internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Client's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.
- Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance -- 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.

We will also perform tests of controls including testing underlying transactions, as required by the Uniform Guidance, to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of your major federal awards programs. We will determine major programs in accordance with the Uniform Guidance. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed. We will inform you of any non-reportable conditions or other matters involving internal control, if any, as required by the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of your compliance with applicable laws, regulations, contracts and grants. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected by us. However, the objective of our audit of compliance relative to the financial statements will not be to provide an opinion on overall compliance with such provisions, and we will not express such an opinion. We will advise you, however, of any matters of that nature that come to our attention, unless they are clearly inconsequential.

The Uniform Guidance requires that we plan and perform the audit to obtain reasonable assurance about whether you have complied with certain provisions of laws, regulations, contracts and grants. Our procedures will consist of the applicable procedures described in the United States Office of Management and Budget (OMB) Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of your major programs. The purpose of our audit will be to express an

opinion on your compliance with requirements applicable to major Federal award programs. Because an audit is designed to provide reasonable assurance, but not absolute assurance, the audit is not designed to detect immaterial violations or instances of noncompliance.

Our audit and work product are intended for the benefit and use of the Client only. The audit will not be planned or conducted in contemplation of reliance by any other party or with respect to any specific transaction and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.

The working papers for this engagement are the property of Crowe and constitute confidential information.

However, we may be requested to make certain working papers available to your oversight agency or grantors pursuant to authority given to them by law, regulation, or contract. If requested, access to such working papers will be provided under the supervision of our personnel. Furthermore, upon request, we may provide photocopies of selected working papers to your oversight agency or grantors. The working papers for this engagement will be retained for a minimum of three years after the date our report is issued or for any additional period requested by the oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the working papers.

*Government Auditing Standards* require that we provide you with a copy of our most recent peer review report, which accompanies this letter.

#### The Client's Responsibilities

The Client's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for 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 error or fraud.

The Client's management is also responsible for complying with applicable laws, regulations, contracts and grants and such responsibility extends to identifying the requirements and designing internal control policies and procedures to provide reasonable assurance that compliance is achieved. Management has the responsibility to make Crowe aware of significant contractor relationships in which the contractor is responsible for program compliance. Client's management is responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that the auditor reports. Additionally, it is management's responsibility to follow up and take corrective action on reported audit findings, to establish and maintain a process for tracking the status of findings and recommendations, and to prepare a summary schedule of prior audit findings, which should be available for our review, and a corrective action plan.

Management has the responsibility to adopt sound accounting policies, maintain an adequate and efficient accounting system, to safeguard assets, and to design and implement programs and controls to prevent and detect fraud. Management's judgments are typically based on its knowledge and experience about past and current events and its expected courses of action. Management's responsibility for financial reporting includes establishing a process to prepare the accounting estimates included in the financial statements and to devise policies to ensure that the Client complies with applicable laws and regulations.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Client's ability to continue as a going concern for one year after the date of the Financial Statements.

Management is responsible for providing to us, on a timely basis, all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters. Management is also responsible for providing such other additional information we may request for the purpose of the audit, and unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. Additionally, those charged with governance are responsible for informing us of their views about the risks of fraud within the Client, and their knowledge of any fraud or suspected fraud affecting the Client.

Management is responsible for adjusting the financial statements to correct material misstatements related to accounts or disclosures. As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including that the effects of any uncorrected misstatements aggregated by us during the audit are immaterial, both individually and in the aggregate, to the financial statements, and to the Client's compliance with the requirements of its Federal programs. Management acknowledges the importance of management's representations and responses to our inquiries, and that they will be utilized as part of the evidential matter we will rely on in forming our opinion. Because of the importance of such information to our engagement, you agree to waive any claim against Crowe and its personnel for any liability and costs relating to or arising from any inaccuracy or incompleteness of information provided to us for purposes of this engagement.

Management is responsible for the preparation of the supplementary information identified above in accordance with the applicable criteria. As part of our audit process, we will request from management certain written representations regarding management's responsibilities in relation to the supplementary information presented, including but not limited to its fair presentation in accordance with the applicable criteria, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information. In addition, it is management's responsibility to include the auditor's report on supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information. It is also management's responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by Client of the supplementary information and the auditor's report thereon.

Management is responsible for the preparation of the required supplementary information identified above in accordance with the applicable guidelines. We will request from management certain written representations regarding management's responsibilities in relation to the required supplementary information presented, including but not limited to whether it has been measured and presented in accordance with prescribed guidelines, the method of measurement and presentation and any significant assumptions or interpretations underlying the supplementary information.

At the conclusion of the engagement, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of thirty days after receipt of the auditor's reports or nine months after the end of the audit period.

Management is responsible for report distribution responsibilities, including determining which officials or organizations will receive the report and making the report available to the public as applicable when the audit organization is responsible for report distribution.

## OTHER SERVICES



### Financial Statement Preparation

The Client will provide us with the necessary information to assist in the preparation of the draft financial statements including the notes thereto. We are relying on the Client to provide us with the detailed trial balance, note disclosure information and any other relevant report information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the financial statements.

### Preparation of the Schedule of Expenditure of Federal Awards

The Client will provide us with the necessary information to prepare the draft schedule of expenditure of federal awards including the notes thereto. We are relying on the Client to provide us with all information required by the Uniform Guidance for the schedule, notes and other relevant reporting information in a timely fashion and ensure the data is complete and accurate. Management is solely responsible for the presentation of the schedule of expenditures of federal awards.

### Recordkeeping Assistance

The Client will provide us with the necessary information to assist you in your recordkeeping. We will propose year end adjusting entries to management for your review and approval, including cash to accrual conversion entries. We are relying on the Client to provide us with the necessary information in a timely fashion and ensure the data is complete and accurate.

### Data Collection Form input services

We will provide assistance in completing sections of the Data Collection Form (DCF) relative to its federal award programs pursuant to the requirements of Section §200.512 of the Uniform Guidance that are promulgated to be completed by the Client. While we may provide this data entry service and assist you in satisfying your electronic data communication requirements to the Federal Audit Clearinghouse, the completeness and accuracy of this information remains the responsibility of your management.

With respect to the above other services, we will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities. In connection with performing the above other services, you agree to: assume all management responsibilities including making all management decisions; oversee the service by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.

## BOND OFFERINGS

With respect to any official statements issued by the Client with which Crowe is not involved, the official statement should indicate that the auditor is not involved with the contents of such official statement. The disclosure should read as:

“Crowe, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Crowe also has not performed any procedures relating to this official statement.”

In delivering services to Client, Crowe may use subsidiaries owned and controlled by Crowe within and outside the United States. Crowe subsidiaries are subject to the same information security policies and requirements as Crowe LLP and will meet the requirements set forth in the confidentiality and data protection provisions of this Agreement.

## FEES

Our fees, including out-of-pocket expenses, are outlined below. Our invoices are due and payable upon receipt. Invoices that are not paid within 30 days of receipt are subject to a monthly interest charge of one percent per month or the highest interest rate allowed by law, whichever is less, which we may elect to waive at our sole discretion, plus costs of collection including reasonable attorneys' fees. If any amounts invoiced remain unpaid 30 days after the invoice date, you agree that Crowe may, in its sole discretion, cease work until all such amounts are paid or terminate this engagement.

Description of Services	Fee Amount
Audit of the Client's financial statements for the year ending June 30, 2023	\$145,000

The above fee assumes no more than two federal programs will be subject to testing in the period ended June 30, 2023. Each additional program requiring testing will be billed at \$5,000 per program. We will invoice you as our services are rendered.

In accordance with the requirements of Education Code Section 14505, the District will not be required to pay the final 10% of this amount until the current year audit report has been accepted by the State Controller's Office.

The fees outlined above are based on certain assumptions. Those assumptions may be incorrect due to incomplete or inaccurate information provided, or circumstances may arise under which we must perform additional work, which in either case will require additional billings for our services. Examples of such circumstances include, but are not limited to:

- Changing service requirements
- New professional standards or regulatory requirements
- New financial statement disclosures
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- Evidence of material weakness or significant deficiencies in internal controls
- Substantial increases in the number of significant deficiencies in internal controls
- Regulatory examination matters
- Change in your organizational structure or size due to merger and acquisition activity or other events
- Change in your controls
- New or unusual transactions
- Agreed-upon level of preparation and assistance from your personnel not provided
- Numerous revisions to your information
- Lack of availability of appropriate Client personnel during fieldwork.

Additionally, to accommodate requests to reschedule fieldwork without reasonable notice, additional billings for our services could be required, and our assigned staffing and ability to meet agreed upon deadlines could be impacted.

Due to such potential changes in circumstance, we reserve the right to revise our fees. However, if such a change in circumstances arises or if some other significant change occurs that causes our fees to exceed our estimate, we will advise management.

Our fees are exclusive of taxes or similar charges, as well as customs, duties or tariffs, imposed in respect of the Services, any work product or any license, all of which Client agrees to pay if applicable or if they become applicable (other than taxes imposed on Crowe's income generally), without deduction from any fees or expenses invoiced to Client by Crowe.

The Client and Crowe agree that the Client may periodically request Crowe to provide additional services for accounting and reporting advice regarding completed transactions and potential or proposed transactions. The fees for such additional services will be based on Crowe's hourly billing rates plus expenses or as mutually agreed upon between the Client and Crowe.

To facilitate Crowe's presence at Client's premises, Client will provide Crowe with internet access while on Client's premises. Crowe will access the internet using a secure virtual private network. Crowe will be responsible for all internet activity performed by its personnel while on Client's premises. In the event Client does not provide Crowe with internet access while on Client's premises, Client will reimburse Crowe for the cost of internet access through other means while on Client's site.

#### MISCELLANEOUS

For purposes of this Miscellaneous section, the Acceptance section below, and all of the Crowe Engagement Terms, "Client" will mean the entity(ies) defined in the first paragraph of this letter and will also include all related parents, subsidiaries, and affiliates of Client who may receive or claim reliance upon any Crowe deliverable.

Crowe will provide the services to Client under this Agreement as an independent contractor and not as Client's partner, agent, employee, or joint venturer under this Agreement. Neither Crowe nor Client will have any right, power or authority to bind the other party.

This engagement letter agreement (the "Agreement") reflects the entire agreement between the parties relating to the services (or any reports, deliverables or other work product) covered by this Agreement. The engagement letter and any attachments (including without limitation the attached Crowe Engagement Terms) are to be construed as a single document, with the provisions of each section applicable throughout. This Agreement may not be amended or varied except by a written document signed by each party. No provision of this Agreement will be deemed waived, unless such waiver will be in writing and signed by the party against which the waiver is sought to be enforced. It replaces and supersedes any other proposals, correspondence, agreements and understandings, whether written or oral, relating to the services covered by this letter, and each party agrees that in entering this Agreement, it has not relied on any oral or written representations, statements or other information not contained in or incorporated into this Agreement. Any non-disclosure or other confidentiality agreement is replaced and superseded by this Agreement. Each party shall remain obligated to the other party under all provisions of this Agreement that expressly or by their nature extend beyond and survive the expiration or termination of this Agreement. If any provision (in whole or in part) of this Agreement is found unenforceable or invalid, this will not affect the remainder of the provision or any other provisions in this Agreement, all of which will continue in effect as if the stricken portion had not been included. This Agreement may be executed in two or more actual, scanned, emailed, or electronically copied counterparts, each and all of which together are one and the same instrument. Accurate transmitted copies (transmitted copies are reproduced documents that are sent via mail, delivery, scanning, email, photocopy, facsimile or other process) of the executed Agreement or signature pages only (whether handwritten or electronic signature), will be considered and accepted by each party as documents equivalent to original documents and will be deemed valid, binding and enforceable by and against all parties. This Agreement, including any dispute arising out of or related to this Agreement and the parties' relationship generally, will be governed and construed in accordance with the laws of the State of Illinois applicable to agreements made and wholly performed in that state, without giving effect to its conflict of laws rules to the extent those rules would require applying another jurisdiction's laws.

\* \* \* \* \*

We are pleased to have this opportunity to serve you, and we look forward to a continuing relationship. If the terms of this Agreement and the attached Crowe Engagement Terms are acceptable to you, please sign below and return one copy of this letter at your earliest convenience. Please contact us with any questions or concerns.

(Signature Page Follows)

**ACCEPTANCE**

I have reviewed the arrangements outlined above and in the attached "Crowe Engagement Terms," and I accept on behalf of the Client the terms and conditions as stated. By signing below, I represent and warrant that I am authorized by Client to accept the terms and conditions as stated.

IN WITNESS WHEREOF, Client and Crowe have duly executed this Agreement effective the date first written above.

Crowe LLP and the Engagement Authorized Signer below are licensed or otherwise authorized by the California Board of Accountancy.

Sacramento City Unified School District

Crowe LLP

DocuSigned by:  
*Rose F. Ramos*  
CC6FE7C204D7402...

DocuSigned by:  
*Jeffrey Jensen*  
A4DD146890324EE...

Signature

Signature

Rose Ramos

Jeffrey Jensen

Printed Name

Printed Name

CBO

Partner

Title

Title

February 28, 2023

February 23, 2023

Date

Date

### **Crowe Engagement Terms**

Crowe wants Client to understand the terms under which Crowe provides its services to Client and the basis under which Crowe determines its fees. These terms are part of the Agreement and apply to all services described in the Agreement as well as all other services provided to Client (collectively, the "Services"), unless and until a separate written agreement is executed by the parties for separate services. Any advice provided by Crowe is not intended to be, and is not, investment advice.

**CLIENT'S ASSISTANCE** – For Crowe to provide Services effectively and efficiently, Client agrees to provide Crowe timely with information requested and to make available to Crowe any personnel, systems, premises, records, or other information as reasonably requested by Crowe to perform the Services. Access to such personnel and information are key elements for Crowe's successful completion of Services and determination of fees. If for any reason this does not occur, a revised fee to reflect additional time or resources required by Crowe will be mutually agreed. Client agrees Crowe will have no responsibility for any delays related to a delay in providing such information to Crowe. Such information will be accurate and complete, and Client will inform Crowe of all significant tax, accounting and financial reporting matters of which Client is aware.

**PROFESSIONAL STANDARDS** – As a regulated professional services firm, Crowe must follow professional standards when applicable, including the Code of Professional Conduct of the American Institute of Certified Public Accountants ("AICPA"). Thus, if circumstances arise that, in Crowe's professional judgment, prevent it from completing the engagement, Crowe retains the right to take any course of action permitted by professional standards, including declining to express an opinion or issue other work product or terminating the engagement.

**REPORTS** – Any information, advice, recommendations or other content of any memoranda, reports, deliverables, work product, presentations, or other communications Crowe provides under this Agreement ("Reports"), other than Client's original information, are for Client's internal use only, consistent with the purpose of the Services. Client will not rely on any draft Report. Unless required by an audit or other attestation professional standard, Crowe will not be required to update any final Report for circumstances of which we become aware or events occurring after delivery.

**CONFIDENTIALITY** – Except as otherwise permitted by this Agreement or as agreed in writing, neither Crowe nor Client may disclose to third parties the contents of this Agreement or any information provided by or on behalf of the other that ought reasonably to be treated as confidential and/or proprietary. Client use of any Crowe work product will be limited to its stated purpose and to Client business use only. However, Client and Crowe each agree that either party may disclose such information to the extent that it: (i) is or becomes public other than through a breach of this Agreement, (ii) is subsequently received by the recipient from a third party who, to the recipient's knowledge, owes no obligation of confidentiality to the disclosing party with respect to that information, (iii) was known to the recipient at the time of disclosure or is thereafter created independently, (iv) is disclosed as necessary to enforce the recipient's rights under this Agreement, or (v) must be disclosed under applicable law, regulations, legal process or professional standards.

**USE OF SUBCONTRACTORS FOR SERVICE DELIVERY** – Crowe may engage third-party subcontractors in delivering Services to Client. Third-party subcontractors are not owned or controlled by Crowe (including without limitation Crowe Global member firms). If Crowe engages such a subcontractor to deliver Services to Client, Crowe will execute an agreement for the protection of Client's confidential information consistent with the provisions of this Agreement. Crowe will be solely responsible for the provision of Services (including those provided by subcontractors) and for the protection of Client's confidential information. The limitations in this Agreement on Client's remedies will also apply to any subcontractors.

**USE OF THIRD-PARTIES IN CROWE OPERATIONS** – Crowe uses third-party providers in the ordinary course of Crowe business operations. Third-party providers used in the ordinary course of Crowe business operations include without limitation email providers, cyber-security providers, and data hosting

centers. Crowe also uses its subsidiaries (owned and controlled by Crowe) within and outside the United States for various administrative and support roles. Crowe subsidiaries and any third-party providers used in the ordinary course of Crowe business operations will meet the confidentiality and data protection requirements in this Agreement. The limitations in this Agreement on Client's remedies will also apply to any such third-party providers and Crowe subsidiaries.

**CLIENT-REQUIRED CLOUD USAGE** – If Client requests that Crowe access files, documents or other information in a cloud-based or web-accessed hosting service or other third-party system accessed via the internet, including, without limitation iCloud, Dropbox, Google Docs, Google Drive, a data room hosted by a third party, or a similar service or website (collectively, "Cloud Storage"), Client will confirm with any third parties assisting with or hosting the Cloud Storage that either such third party or Client (and not Crowe) is responsible for complying with all applicable laws relating to the Cloud Storage and any information contained in the Cloud Storage, providing Crowe access to the information in the Cloud Storage, and protecting the information in the Cloud Storage from any unauthorized access, including without limitation unauthorized access to the information when in transit to or from the Cloud Storage. Client represents that it has authority to provide Crowe access to information in the Cloud Storage and that providing Crowe with such access complies with all applicable laws, regulations, and duties owed to third parties.

**DATA PROTECTION** – If Crowe holds or uses Client information that can be linked to specific individuals who are Client's customers ("Personal Data"), Crowe will treat it as confidential as described above and comply with applicable US state and federal law and professional regulations (including, for financial institution clients, the objectives of the Interagency Guidelines Establishing Information Security Standards) in disclosing or using such information to carry out the Services. The parties acknowledge and understand that while Crowe is a service provider as defined by the California Consumer Privacy Act of 2018 and processes information on behalf of Client and pursuant to this Agreement, Crowe retains its independence as required by applicable law and professional standards for purposes of providing attest services and other related professional services. Crowe will not (1) sell Personal Data to a third party, or (2) retain, use or disclose Personal Data for any purpose other than for (a) performing the Services and its obligations on this Agreement, (b) as otherwise set forth in this Agreement, (c) to detect security incidents and protect against fraud or illegal activity, (d) to enhance and develop our products and services, including through machine learning and other similar methods and (e) as necessary to comply with applicable law or professional standards. Crowe has implemented and will maintain physical, electronic and procedural safeguards reasonably designed to (i) protect the security, confidentiality and integrity of the Personal Data, (ii) prevent unauthorized access to or use of the Personal Data, and (iii) provide proper disposal of the Personal Data (collectively, the "Safeguards"). Client warrants (i) that it has the authority to provide the Personal Data to Crowe in connection with the Services, (ii) that Client has processed and provided the Personal Data to Crowe in accordance with applicable law, and (iii) will limit the Personal Data provided to Crowe to Personal Data necessary to perform the Services. To provide the Services, Client may also need to provide Crowe with access to Personal Data consisting of protected health information, financial account numbers, Social Security or other government-issued identification numbers, or other data that, if disclosed without authorization, would trigger notification requirements under applicable law ("Restricted Personal Data"). In the event Client provides Crowe access to Restricted Personal Data, Client will consult with Crowe on appropriate measures (consistent with legal requirements and professional standards applicable to Crowe) to protect the Restricted Personal Data, such as: deleting or masking unnecessary information before making it available to Crowe, using encryption when transferring it to Crowe, or providing it to Crowe only during on-site review on Client's site. Client will provide Crowe with Restricted Personal Data only in accordance with mutually agreed protective measures. Crowe and Client will each allow opportunistic TLS encryption to provide for secure email communication, and each party will notify the other in writing if it deactivates opportunistic TLS encryption. If Client fails to allow opportunistic TLS encryption, Client agrees that each party may use unencrypted electronic media to correspond or transmit information, and Client further agrees that such use of unencrypted media will not in itself constitute a breach of any confidentiality or other obligation relating to this Agreement. Otherwise, Client and Crowe agree each may use unencrypted electronic media to correspond or transmit information and such use will not in itself constitute a breach of any confidentiality obligations under this Agreement. Crowe will reasonably cooperate with Client in responding to or addressing any request from a consumer or data subject, a data privacy authority with

jurisdiction, or the Client, as necessary to enable Client to comply with its obligations under applicable data protection laws and to the extent related to Personal Data processed by Crowe. Client will promptly reimburse Crowe for any out-of-pocket expenses and professional time (at Crowe's then-current hourly rates) incurred in connection with providing such cooperation. Client will provide prompt written notice to Crowe (with sufficient detailed instructions) of any request or other act that is required to be performed by Crowe. As appropriate, Crowe shall promptly delete or procure the deletion of the Personal Data, after the cessation of any Services involving the processing of Client's Personal Data, or otherwise aggregate or de-identify the Personal Data in such a way as to reasonably prevent reidentification. Notwithstanding the foregoing, Crowe may retain a copy of the Personal Data as permitted by applicable law or professional standards, provided that such Personal Data remain subject to the terms of this Agreement. If Crowe uses a third-party provider, Crowe will include terms substantially similar to those set forth in this Data Protection Paragraph into an agreement with the provider.

**GENERAL DATA PROTECTION REGULATION COMPLIANCE** – If and to the extent that Client provides personal data to Crowe subject to the European Union General Data Protection Regulation ("GDPR"), then in addition to the requirements of the above Data Protection section, this section will apply to such personal data ("EU Personal Data"). The parties agree that for purposes of processing the EU Personal Data, (a) Client will be the "Data Controller" as defined by the GDPR, meaning the organization that determines the purposes and means of processing the EU Personal Data; (b) Crowe will be the "Data Processor" as defined by GDPR, meaning the organization that processes the EU Personal Data on behalf of and under the instructions of the Data Controller; or (c) the parties will be classified as otherwise designated by a supervisory authority with jurisdiction. Client and Crowe each agree to comply with the GDPR requirements applicable to its respective role. Crowe has implemented and will maintain technical and organizational security safeguards reasonably designed to protect the security, confidentiality and integrity of the EU Personal Data. Client represents it has secured all required rights and authority, including consents and notices, to provide such EU Personal Data to Crowe, including without limitation authority to transfer such EU Personal Data to the U.S. or other applicable Country or otherwise make the EU Personal Data available to Crowe, for the duration of and purpose of Crowe providing the Services. The types of EU Personal Data to be processed include name, contact information, title, and other EU Personal Data that is transferred to Crowe in connection with the Services. The EU Personal Data relates to the data subject categories of individuals connected to Client, Client customers, Client vendors, and Client affiliates or subsidiaries ("Data Subjects"). Crowe will process the EU Personal Data for the following purpose: (x) to provide the Services in accordance with this Agreement, (y) to comply with other documented reasonable instructions provided by Client, and (z) to comply with applicable law. In the event of a Crowe breach incident in connection with EU Personal Data in the custody or control of Crowe, Crowe will promptly notify Client upon knowledge that a breach incident has occurred. Client has instructed Crowe not to contact any Data Subjects directly, unless required by applicable law. In the event that a supervisory authority with jurisdiction makes the determination that Crowe is a data controller, Client will reasonably cooperate with Crowe to enable Crowe to comply with its obligations under GDPR.

**INTELLECTUAL PROPERTY** - Any Deliverables, works, inventions, working papers, or other work product conceived, made or created by Crowe in rendering the Services under this Agreement ("Work Product"), and all intellectual property rights in such Work Product will be owned exclusively by Crowe. Further, Crowe will retain exclusive ownership or control of all intellectual property rights in any ideas, concepts, methodologies, data, software, designs, utilities, tools, models, techniques, systems, Reports, or other know-how that it develops, owns or licenses in connection with this Agreement ("Materials"). The foregoing ownership will be without any duty of accounting.

**DATA USAGE AND AGGREGATIONS** - Client hereby acknowledges and agrees that Crowe may, in its discretion, use any Client information or data provided to Crowe to improve Crowe services and Materials, including without limitation developing new Crowe services and software or other products. Client also agrees that Crowe may, in its discretion, aggregate Client content and data with content and data from other clients, other sources, or third parties ("Data Aggregations") for purposes including, without limitation, product and service development, commercialization, industry benchmarking, or quality improvement initiatives. Prior to, and as a precondition for, disclosing Data Aggregations to other Crowe customers or prospects, Crowe will anonymize any Client data or information in a manner sufficient to



prevent such other customer or prospect from identifying Client or individuals who are Client customers. All Data Aggregations will be the sole and exclusive property of Crowe.

**LEGAL AND REGULATORY CHANGE** – Crowe may periodically communicate to Client changes in laws, rules or regulations. However, Client has not engaged Crowe, and Crowe does not undertake an obligation, to advise Client of changes in (a) laws, rules, regulations, industry or market conditions, or (b) Client's own business practices or other circumstances (except to the extent required by professional standards). The scope of Services and the fees for Services are based on current laws and regulations. If changes in laws or regulations change Client's requirements or the scope of the Services, Crowe's fees will be modified to a mutually agreed amount to reflect the changed level of Crowe's effort.

**PUBLICATION** – Client agrees to obtain Crowe's specific permission before using any Report or Crowe work product or Crowe's firm's name in a published document, and Client agrees to submit to Crowe copies of such documents to obtain Crowe's permission before they are filed or published.

**CLIENT REFERENCE** – From time to time Crowe is requested by prospective clients to provide references for Crowe service offerings. Client agrees that Crowe may use Client's name and generally describe the nature of Crowe's engagement(s) with Client in marketing to prospects, and Crowe may also provide prospects with contact information for Client personnel familiar with Crowe's Services.

**NO PUNITIVE OR CONSEQUENTIAL DAMAGES** – Any liability of Crowe will not include any consequential, special, incidental, indirect, punitive, or exemplary damages or loss, nor any lost profits, goodwill, savings, or business opportunity, even if Crowe had reason to know of the possibility of such damages.

**LIMIT OF LIABILITY** – Except where it is judicially determined that Crowe performed its Services with recklessness or willful misconduct, Crowe's liability will not exceed fees paid by Client to Crowe for the portion of the work giving rise to liability. A claim for a return of fees paid is the exclusive remedy for any damages. This limit of liability will apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including, without limitation, to claims based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This limit of liability will also apply after this Agreement.

**INDEMNIFICATION FOR THIRD-PARTY CLAIMS** – In the event of a legal proceeding or other claim brought against Crowe by a third party, except where it is judicially determined that Crowe performed Services with recklessness or willful misconduct, Client agrees to indemnify and hold harmless Crowe and its personnel against all costs, fees, expenses, damages and liabilities, including attorney fees and any other fees or defense costs, associated with such third-party claim, relating to or arising from any Services performed or work product provided by Crowe that Client uses or discloses to others or this engagement generally. This indemnification is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim, liability, or damages asserted, including, without limitation, to claims, liability or damages based on principles of contract, negligence or other tort, fiduciary duty, warranty, indemnity, statute or common law. This indemnification will also apply after termination of this Agreement.

**NO TRANSFER OR ASSIGNMENT OF CLAIMS** – No claim against Crowe, or any recovery from or against Crowe, may be sold, assigned or otherwise transferred, in whole or in part.

**TIME LIMIT ON CLAIMS** – In no event will any action against Crowe, arising from or relating to this Agreement or the Services provided by Crowe relating to this engagement, be brought after the earlier of 1) one (1) year after the date on which occurred the act or omission alleged to have been the cause of the injury alleged; or 2) the expiration of the applicable statute of limitations or repose.

**RESPONSE TO LEGAL PROCESS** – If Crowe is requested by subpoena, request for information, or through some other legal process to produce documents or testimony pertaining to Client or Crowe's Services, and Crowe is not named as a party in the applicable proceeding, then Client will reimburse

Crowe for its professional time, plus out-of-pocket expenses, as well as reasonable attorney fees, Crowe incurs in responding to such request.

**MEDIATION** – If a dispute arises, in whole or in part, out of or related to this engagement, or after the date of this agreement, between Client or any of Client’s affiliates or principals and Crowe, and if the dispute cannot be settled through negotiation, Client and Crowe agree first to try, in good faith, to settle the dispute by mediation administered by the American Arbitration Association, under its mediation rules for professional accounting and related services disputes, before resorting to litigation or any other dispute-resolution procedure. The results of mediation will be binding only upon agreement of each party to be bound. Costs of any mediation will be shared equally by both parties. Any mediation will be held in Chicago, Illinois.

**JURY TRIAL WAIVER** – FOR ALL DISPUTES RELATING TO OR ARISING BETWEEN THE PARTIES, THE PARTIES AGREE TO WAIVE A TRIAL BY JURY TO FACILITATE JUDICIAL RESOLUTION AND TO SAVE TIME AND EXPENSE. EACH PARTY AGREES IT HAS HAD THE OPPORTUNITY TO HAVE ITS LEGAL COUNSEL REVIEW THIS WAIVER. THIS WAIVER IS IRREVOCABLE, MAY NOT BE MODIFIED EITHER ORALLY OR IN WRITING, AND APPLIES TO ANY SUBSEQUENT AMENDMENTS, RENEWALS, OR MODIFICATIONS TO THIS AGREEMENT. IN THE EVENT OF LITIGATION, THIS AGREEMENT MAY BE FILED AS WRITTEN CONSENT TO A BENCH TRIAL WITHOUT A JURY. HOWEVER, AND NOTWITHSTANDING THE FOREGOING, IF ANY COURT RULES OR FINDS THIS JURY TRIAL WAIVER TO BE UNENFORCEABLE AND INEFFECTIVE IN WAIVING A JURY, THEN ANY DISPUTE RELATING TO OR ARISING FROM THIS ENGAGEMENT OR THE PARTIES’ RELATIONSHIP GENERALLY WILL BE RESOLVED BY ARBITRATION AS SET FORTH IN THE PARAGRAPH BELOW REGARDING “ARBITRATION.”

**ARBITRATION** – If any court rules or finds that the JURY TRIAL WAIVER section is not enforceable, then any dispute between the parties relating to or arising from this Agreement or the parties’ relationship generally will be settled by binding arbitration in Chicago, Illinois (or a location agreed in writing by the parties). Any issues concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of this Section, will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). The arbitration will be governed by the Federal Arbitration Act and resolved by the arbitrator(s). Regardless of the amount in controversy, the arbitration will be administered by JAMS, Inc. (“JAMS”), pursuant to its Streamlined Arbitration Rules & Procedures or such other rules or procedures as the parties may agree in writing. In the event of a conflict between those rules and this Agreement, this Agreement will control. The parties may alter each of these rules by written agreement. If a party has a basis for injunctive relief, this paragraph will not preclude a party seeking and obtaining injunctive relief in a court of proper jurisdiction. The parties will agree within a reasonable period of time after notice is made of initiating the arbitration process whether to use one or three arbitrators, and if the parties cannot agree within fifteen (15) business days, the parties will use a single arbitrator. In any event the arbitrator(s) must be retired federal judges or attorneys with at least 15 years commercial law experience and no arbitrator may be appointed unless he or she has agreed to these procedures. If the parties cannot agree upon arbitrator(s) within an additional fifteen (15) business days, the arbitrator(s) will be selected by JAMS. Discovery will be permitted only as authorized by the arbitrator(s), and as a rule, the arbitrator(s) will not permit discovery except upon a showing of substantial need by a party. To the extent the arbitrator(s) permit discovery as to liability, the arbitrator(s) will also permit discovery as to causation, reliance, and damages. The arbitrator(s) will not permit a party to take more than six depositions, and no depositions may exceed five hours. The arbitrator(s) will have no power to make an award inconsistent with this Agreement. The arbitrator(s) will rule on a summary basis where possible, including without limitation on a motion to dismiss basis or on a summary judgment basis. The arbitrator(s) may enter such prehearing orders as may be appropriate to ensure a fair hearing. The hearing will be held within one year of the initiation of arbitration, or less, and the hearing must be held on continuous business days until concluded. The hearing must be concluded within ten (10) business days absent written agreement by the parties to the contrary. The time limits in this section are not jurisdictional. The arbitrator(s) will apply substantive law and may award injunctive relief or any other remedy available from a judge. The arbitrator(s) may award attorney fees and costs to the prevailing party, and in the event of a split or partial award, the arbitrator(s) may award costs or attorney fees in an

equitable manner. Any award by the arbitrator(s) will be accompanied by a reasoned opinion describing the basis of the award. Any prior agreement regarding arbitration entered by the parties is replaced and superseded by this agreement. The arbitration will be governed by the Federal Arbitration Act, 9 U.S.C. §§ 1 et seq., and judgment upon the award rendered by the arbitrator(s) may be entered by any court having jurisdiction thereof. All aspects of the arbitration will be treated by the parties and the arbitrator(s) as confidential.

**NOTIFICATION OF NON-LICENSEE OWNERSHIP (For California Engagements) – Crowe (“the Firm”)** and certain owners of the Firm are licensed by the California State Board of Accountancy. However, the Firm has owners not licensed by the California State Board of Accountancy who may provide Services under this agreement. If Client has any questions regarding licensure of the personnel performing Services under this engagement, please do not hesitate to contact Crowe.

**NON-SOLICITATION –** Each party acknowledges that it has invested substantially in recruiting, training and developing the personnel who render services with respect to the material aspects of the engagement (“Key Personnel”). The parties acknowledge that Key Personnel have knowledge of trade secrets or confidential information of their employers that may be of substantial benefit to the other party. The parties acknowledge that each business would be materially harmed if the other party was able to directly employ Key Personnel. Therefore, the parties agree that during the period of this Agreement and for one (1) year after its expiration or termination, neither party will solicit Key Personnel of the other party for employment or hire the Key Personnel of the other party without that party's written consent unless the hiring or engaging party pays to the other party a fee equal to the hired or engaged Key Personnel's compensation for the prior twelve-month period with the other party.

**CROWE AND EQUAL OPPORTUNITY –** Crowe abides by the principles of equal employment opportunity, including without limitation the requirements of 41 CFR 60-741.5(a) and 41 CFR 60-300.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, national origin, protected veteran status or disability. Crowe also abides by 29 CFR Part 471, Appendix A to Subpart A. The parties agree that the notice in this paragraph does not create any enforceable rights for any firm, organization, or individual.

**CROWE GLOBAL NETWORK –** Crowe LLP and its subsidiaries are independent members of Crowe Global, a Swiss organization. “Crowe” is the brand used by the Crowe Global network and its member firms, but it is not a worldwide partnership. Crowe Global and each of its members are separate and independent legal entities and do not obligate each other. Crowe LLP and its subsidiaries are not responsible or liable for any acts or omissions of Crowe Global or any other Crowe Global members, and Crowe LLP and its subsidiaries specifically disclaim any and all responsibility or liability for acts or omissions of Crowe Global or any other Crowe Global member. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Crowe LLP or any other member. Crowe Global and its other members are not responsible or liable for any acts or omissions of Crowe LLP and its subsidiaries and specifically disclaim any and all responsibility or liability for acts or omissions of Crowe LLP and its subsidiaries. Visit [www.crowe.com/disclosure](http://www.crowe.com/disclosure) for more information about Crowe LLP, its subsidiaries, and Crowe Global.



## Report on the Firm's System of Quality Control

To the Partners of Crowe LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Crowe LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended March 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants ("Standards").

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The Firm is responsible for designing and complying with a system of quality control to provide the Firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the Firm's system of quality control based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA); and examinations of service organizations (SOC 1® and SOC 2® engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Crowe LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2022, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Crowe LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP September 29, 2022

A handwritten signature in black ink that reads 'Cherry Bekaert LLP' in a cursive script.

cbh.com

A decorative horizontal bar at the bottom of the page, consisting of several colored segments: green, orange, purple, red, blue, and green.



National Peer  
Review Committee

October 20, 2022

Mark Baer Crowe LLP  
225 W Wacker DR Ste 2600  
Chicago, IL 60606-1228

Dear Mark Baer:

It is my pleasure to notify you that on October 13, 2022, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation. Sincerely,

A handwritten signature in black ink that reads "Michael Wagner". The signature is fluid and cursive.

Michael Wagner Chair, National PRC

+1.919.402.4502

cc: Jeffrey Sabetta, Jennifer Allen

Firm Number: 900010014904

Review Number: 592839



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item # 13.1a

**Meeting Date:** March 16, 2023

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

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

**Division:** Business Services

**Recommendation:** Recommend approval of items submitted.

**Background/Rationale:**

**Financial Considerations:** See attached.

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

**Documents Attached:**

1. Expenditure and Other Agreements
2. Approval of Declared Surplus Materials and Equipment
3. Recommended Bid Awards – Facilities Projects
4. Recommended Bid Awards
5. Change Notices – Facilities Projects

**Estimated Time of Presentation:** N/A

**Submitted by:** Rose Ramos, Chief Business Officer

Tina Alvarez Bevens, Contract Analyst

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

## EXPENDITURE AND OTHER AGREEMENTS

### Restricted Funds

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<b><u>SPECIAL EDUCATION DEPARTMENT</u></b>		
Mountain Valley Child & Family Services, Inc. S23-00063	7/1/22 – 6/30/23: Increase is requested for Mountain Valley Child and Family Services, Inc. for a student change residential placement site  A residential treatment center (RTC) is live-in facility that provides students with therapeutic and behavioral interventions and treatment when their needs exceed what is available in their district, typically because their needs at home are intertwined with their needs in the educational environment. The term nonpublic school (NPS) can be used to describe the educational setting that is a part of the residential treatment program. Non-Public School services include basic education, related services, and room and board/mental health services for students in day treatment programs/residential placements. Non-Public Agency services include Speech and Language Pathology, Occupational Therapy, Physical Therapy, Music Therapy, aides, and nurses for services that are identified on Individual Education Plans (IEPs). When the District is not able to provide services via District employees, the use of contract agencies is necessary to ensure that we comply with state and federal law that govern special education.	Original Contract Amount: \$50,000 Mental Health Related Services (Resource 6546) Funds  Increase requested: \$275,000 Mental Health Related Services (Resource 6546) Funds  Total Contract Amount: \$325,000 Mental Health Related Services (Resource 6546) Funds
New Contract: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b><u>FACILITIES DEPARTMENT</u></b>		
CDW-G R23-03604	1/13/23, Quote #NDWN376: CB Wire Technology Network Infrastructure (Site Preparation for Interim Housing). Prepare the site for interim housing for Nicholas students for the school years 23-24 and 24-25 while Nicholas undergoes modernization and construction. The purchase will include technology networking hardware and subscription licenses.  The District utilizes Joint Powers Agency Agreement per Government Code § 6500 to purchase items that have been competitively bid through other agencies.	\$154,920.48 Measure H Funds
New Contract: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Porter Corp R23-03634	Purchase of steel shade structure for installation at Bret Harte Elementary School as part of the upcoming playground renovation at the site.	\$114,732.07 Measure Q Funds
New Contract: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	The District utilizes Joint Powers Agency Agreement per Government Code § 6500 to purchase items that have been competitively bid through other agencies.	

## APPROVAL OF DECLARED SURPLUS MATERIALS AND EQUIPMENT

<u>Department</u>	<u>Description</u>	<u>Amount</u>
Distribution Services / Transportation Department / Maintenance and Operations / John F. Kennedy H.S. Auto Shop / Charles A. Jones Skills Center	The District has surplus trucks, school buses, vans and equipment which have been determined by school officials to be no longer needed or by the California Air Resources Board (CARB) to be out of compliance in the State of California. Diesel engine vehicles, older than 2009 that are 14,001 pounds gross vehicle weight rating or greater, cannot be driven nor sold in California as of January 1, 2023 per truck and bus regulation. The governing board of any school district may sell for cash any personal property belonging to the district if the property is unsatisfactory or not suitable for school use as required under Education Code §17545(a)(b), §17546(a)(b)	Pursuant to California Education Code § 17545 Code § 17546 Code §17547

The money received from the sale shall be placed to the credit of the fund from which the original expenditure for the purchase of the property was made or in the general or reserve fund of the District as required under Education Code §17547

ITEM	SITE/DEPARTMENT	TOTAL VALUE	DISPOSAL METHOD
(4) Each Truck, Diesel	Distribution Services	\$6,000 / Each Minimum Value	Auction
(11) Each Bus, Diesel/Compressed Natural Gas	Transportation Department	\$6,000 / Each Minimum Value	Auction
(3) Each Truck, Gasoline	Maintenance and Operations	\$1,500 / Each Minimum Value	Auction
(3) Each Van, Gasoline	Maintenance and Operations	\$1,500 / Each Minimum Value	Auction
(3) Each Van, Gasoline	John F. Kennedy HS Auto Shop	\$1,500 / Each Minimum Value	Auction
(5) Each Truck, Gasoline	John F. Kennedy HS Auto Shop	\$1,500 / Each Minimum Value	Auction
(16) Each Car, Gasoline	John F. Kennedy HS Auto Shop	\$1,500 / Each Minimum Value	Auction
(1) Each Horton Emergency Vehicle	Charles A. Jones Skills Center	\$6,000 / Each Minimum Value	Auction



(2) Each Truck	Charles A. Jones Skills Center	\$6,000 / Each Minimum Value	Auction
(2) Each Hospital Bed	Charles A. Jones Skills Center	\$6,000 / Each Minimum Value	Auction
(1) Each Laerdal Training Manikin	Charles A. Jones Skills Center	\$6,000 / Each Minimum Value	Auction
(2) Each Floor Jack, 2000 lb.	Charles A. Jones Skills Center	\$6,000 / Each Minimum Value	Auction
(1) Each Transmission Jack, 2206lb.	Charles A. Jones Skills Center	\$6,000 / Each Minimum Value	Auction
(1) Each Hobart Mixer	Maintenance and Operations	\$50	Auction
(2)Each Band Saw	Maintenance and Operations	\$50	Auction
(1) Each Water Extractor	Maintenance and Operations	\$50	Auction
(1) Each Speed Scrubber	Maintenance and Operations	\$50	Auction
(1) Each Letter Stamper	Maintenance and Operations	\$50	Auction
(1) Each Sit-Up Machine	Maintenance and Operations	\$50	Auction
(1) Each Sander	Maintenance and Operations	\$50	Auction
(3)Each Power Washer	Maintenance and Operations	\$50	Auction
(2) Each Plainer	Maintenance and Operations	\$50	Auction
(1) Each Grinder	Maintenance and Operations	\$50	Auction
(3)Each Buffer	Maintenance and Operations	\$50	Auction
(1) Each Vertical Saw	Maintenance and Operations	\$50	Auction
(1) Lot Wood Pallets	Maintenance and Operations	\$50	Auction

SITE/DEPT	ITEM
John Still MS, Charles A. Jones Career & Education Center, Sacramento New Technology, George Washington Carver	BACKGROUND: The Education Code regulates the procedures by which a school district can dispose of personal property. Education Code section 17546 provides that the governing board may, by unanimous vote, dispose of items valued at \$2,500 or less by private sale without advertising, by selling the items at public auction, or if the board finds that the property is of insufficient value to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the board, or it may be disposed of in the local public dump. The District has held previous auctions, but they have generally cost more than they have netted for the District.
ITEMS	
Computers (93 each) Chromebooks (122 each) Monitors (65 each)	STATUS: The District has determined these items are not repairable nor usable.

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Printers (27 each)  
Projectors (1 each)  
Stenograph (2 each)  
Misc. cables,  
switches, phones  
(262 each)

RECOMMENDATION: It is recommended that the Board of Education approve the salvage of the listed items per Education Code section 17546

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TOTAL VALUE  
\$0.00

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DISPOSAL METHOD  
E-Waste Recycle

### **RECOMMENDED BID AWARDS –PROJECTS**

**Bid No:** **23-003 eRate Category Two Wireless Equipment** for 950 indoor and 200 outdoor wireless access points and related equipment, software, and installation to increase network coverage and to replace end-of-life devices at the majority of school sites

Bids received: February 23, 2023

Recommendation: Award to AMS.Net

Funding Source: \$1,924,957.28; After eRate \$288,743.59 Measure Q

BIDDER	BIDDER LOCATION	AMOUNT
AMS.Net	Livermore, CA	\$1,924,957.28
CDW-G	Vernon Hills, IL	\$1,115,359.81
Net Sync	Long Beach, CA	\$1,091,383.22

**Bid No:** **23-004 eRate Category Two UPS Equipment** for a battery backup for the District datacenter, installation and configuration of the new unit, and removal of the old system to provide power to keep the datacenter operational in the event of a brownout or power failure

Bids received: February 23, 2023

Recommendation: Award to CDW-G

Funding Source: \$124,853.45; After eRate \$18,728.02; Measure Q

BIDDER	BIDDER LOCATION	AMOUNT
CDW-G	Vernon Hills, IL	\$124,853.45

**Bid No:** **23-005 eRate Category Two Switch Equipment** for networking equipment in the District datacenter that consolidates all District fiber connections and increases network bandwidth to all learning spaces on all District campuses

Bids received: February 23, 2023

Recommendation: Award to CDW-G

Funding Source: \$51,412.25; After eRate \$11,915.01 Measure Q

BIDDER	BIDDER LOCATION	AMOUNT
AMS.Net	Livermore, CA	\$46,150.42
CDW-G	Vernon Hills, IL	\$51,412.25
Net Sync	Long Beach, CA	\$43,759.07

**Bid No:** **23-006 eRate Dark or Lit Fiber Services** to provide a 5-year lease agreement for dark fiber connections to 59 district sites.

Bids received: February 23, 2023

Recommendation: Award to Comcast

Funding Source: \$122,767.20; After eRate: \$18,415.08, Measure Q

BIDDER	BIDDER LOCATION	AMOUNT
Comcast	Fairfield, CA	\$613,826
AT&T	Sacramento, CA	\$3,119,872.80
Consolidated	Roseville, CA	Non-responsive
Crown Castle	Irvine, CA	\$16,450,000

Purchasing Services solicited "Request for Proposals" by advertising and sending notices directly to contractors. Proposals received were evaluated and ranked based on scoring criteria used to determine "best value".

85% of the cost of each contract will be paid by the E-Rate program and the District is responsible for the remaining 15%

## **CHANGE NOTICES – FACILITIES PROJECTS**

The following change notice is submitted for approval.

**Project:**                               **Shade Structure Group 2A**

**Recommendation:**               Clark & Sullivan Construction Agreement was awarded at the August 11, 2022 Board of Education Meeting.

Original Contract Amount: \$2,557,043, ESSER III Funds

Approve Change Order No. 1 for \$0; ESSER III Funds to Clark & Sullivan Construction. Change is for contract date extension only, due to shipment delays for shade structure materials

Original Contract Completion Date: December 18, 2022

New Contract Completion Date: March 27, 2023

No Change to Original Contract Amount: \$2,557,043, ESSER III Funds

**Project:**                               **Shade Structure Group 2B**

**Recommendation:**               Clark & Sullivan Construction Agreement was awarded at the August 11, 2022 Board of Education Meeting.

Original Contract Amount: \$2,350,387, ESSER III Funds

Approve Change Order No. 1 for \$0; ESSER III Funds to Clark & Sullivan Construction. Change is for contract date extension only, due to shipment delays for shade structure materials.

Original Contract Completion Date: December 27, 2022

New Contract Completion Date: March 23, 2023

No Change to Original Contract Amount: \$2,350,387, ESSER III Funds



**MASTER CONTRACT  
GENERAL AGREEMENT FOR NONSECTARIAN,  
NONPUBLIC SCHOOL/AGENCY SERVICES  
2022-2023**

**AUTHORIZATION FOR MASTER CONTRACT AND GENERAL PROVISIONS**

**1. MASTER CONTRACT**

This Master Contract (or “Contract”) is entered into on July 1, 2022, between Sacramento City Unified School District, hereinafter referred to as the local educational agency (“LEA”) and Mountain Valley Child and Family Services Inc., Mountain Valley School - Nevada City (nonpublic, nonsectarian school [NPS] or nonpublic, nonsectarian agency [NPA]), hereinafter referred to as “NPS/A” or “CONTRACTOR,” for the purpose of providing special education and/or related services to LEA students with exceptional needs under the authorization of California Education Code sections 56157, 56361 and 56365 *et seq.* and Title 5 of the California Code of Regulations section 3000 *et seq.*, AB 490 (Chapter 862, Statutes of 2003) and AB 1858 (Chapter 914, Statutes of 2004). Sacramento City Unified School District is the only LEA in Sacramento City Unified School District SELPA (hereinafter referred to as “SELPA”). It is understood that this Contract does not commit LEA to pay for special education and/or related services provided to any LEA student, or CONTRACTOR to provide such special education and/or related services, unless and until an authorized LEA representative approves the provision of special education and/or related services by CONTRACTOR.

Upon acceptance of a LEA student, LEA shall submit to CONTRACTOR an Individual Services Agreement (hereinafter referred to as “ISA”), and a Nonpublic Services Student Enrollment form. CONTRACTOR shall work with LEA to complete and return these forms to LEA prior to initiating any services for any student, unless otherwise agreed by LEA and CONTRACTOR. These forms shall acknowledge CONTRACTOR’s obligation to provide all relevant services specified in the LEA student’s Individualized Education Program (hereinafter referred to as “IEP”). LEA and CONTRACTOR shall enter into an ISA for each LEA student served by CONTRACTOR. As available and appropriate, the LEA shall make available access to any electronic IEP system and/or electronic database for ISA developing including invoicing.

Unless placement and/or services is ordered pursuant to an Office of Administrative Hearings (hereinafter referred to as “OAH”) order, a lawfully executed agreement between LEA and Parent, or authorized by LEA for a transfer student pursuant to California Education Code section 56325, LEA is not responsible for the costs associated with NPS placement or NPS/A services until the date on which an IEP team meeting is convened, the IEP team determines that a NPS placement and/or NPS/A services is appropriate, and the IEP is signed by the Parent.

**2. CERTIFICATION AND LICENSES**

CONTRACTOR shall be certified by the California Department of Education (hereinafter referred to as “CDE”) as a NPS/A. All NPS/A placements and services shall be provided consistent with the area of certification and licensure specified by CDE Certification and as defined in California Education Code,

section 56366 *et seq* and within the professional scope of practice of each provider's license, certification and/or credential. A current copy of CONTRACTOR's NPS/A certification or a waiver of such certification issued by the CDE pursuant to Education Code section 56366.2 must be provided to LEA on or before the date this Contract is executed by CONTRACTOR. This Contract shall be null and void if such certification or waiver is expired, revoked, rescinded, or otherwise nullified during the effective period of this Contract. Total student enrollment shall be limited to capacity as stated on CDE certification and in Section 24 of the Contract.

In addition to meeting the certification requirements of the State of California, a CONTRACTOR that operates a program outside of the State of California shall be certified and all staff persons providing services to pupils shall be certified and/or licensed by that state to provide, respectively, special education and related services and designated instruction and related services to pupils under the federal Individuals with Disabilities Education Act (20 U.S.C. § 1400 *et seq.*).

If CONTRACTOR is a licensed children's institution (hereinafter referred to as "LCI"), CONTRACTOR shall be licensed by the State of California, or other public agency having delegated authority by contract with the State of California to license, to provide nonmedical care room and board to children, including, but not limited to, individuals with exceptional needs. The LCI must also comply with all licensing requirements relevant to the protection of the child, and have a special permit, if necessary, to meet the needs of each child so placed. If the CONTRACTOR operates a program outside of the State of California, CONTRACTOR must obtain all required licenses from the appropriate licensing agency in both California and in the state where the LCI is located.

With respect to CONTRACTOR's certification, failure to notify LEA and CDE in writing of any changes in: (1) credentialed/licensed staff; (2) ownership; (3) management and/or control of the agency; (4) major modification or relocation of facilities; or (5) significant modification of the program may result in the suspension or revocation of CDE certification and/or suspension or termination of this Contract by the LEA. Any suspension or revocation of CONTRACTOR's CDE certification shall also be good cause for the immediate suspension or termination of this Contract by LEA, at LEA's discretion.

### **3. COMPLIANCE WITH LAWS, STATUTES, REGULATIONS**

During the term of this Contract, unless otherwise agreed, CONTRACTOR shall comply with all applicable federal, State of California, and local statutes, laws, ordinances, rules, policies and regulations. CONTRACTOR shall also comply with all applicable LEA and SELPA policies, regulations, and procedures (collectively referred to as "LEA Procedures") unless, taking into consideration all of the surrounding facts and circumstances, a policy or policies or a portion of a policy does not reasonably apply to CONTRACTOR. CONTRACTOR hereby acknowledges and agrees that it accepts all risks and responsibilities for its failure to comply with LEA Procedures and shall indemnify LEA under the provisions of Section 16 of this Contract for all liability, loss, damage and expense (including reasonable attorneys' fees) resulting from or arising out of CONTRACTOR's failure to comply with applicable LEA Procedures (e.g., those policies relating to; the provision of special education and/or related services, facilities for individuals with exceptional needs, student enrollment and transfer, student inactive status, corporal punishment, student discipline, and positive behavior interventions).

CONTRACTOR acknowledges and understands that LEA may report to CDE any violations of the provisions of this Contract; and that this may result in the suspension and/or revocation of CDE NPA/S certification pursuant to California Education Code section 56366.4(a).

### **4. TERM OF MASTER CONTRACT**

The term of this Contract shall be from July 1, 2022 to June 30, 2023, unless otherwise stated. (California Code of Regulations, tit. 5, § 3062(a).) Neither CONTRACTOR nor LEA is required to renew this Contract

in subsequent contract years. The parties acknowledge that any subsequent Contract is to be re-negotiated prior to June 30, 2023. In the event the contract negotiations are not agreed to by June 30<sup>th</sup>, the most recently executed Contract will remain in effect for 90 days. (California Code of Regulations, tit. 5, § 3062(d).) No Contract will be offered unless and until all of the contracting requirements have been satisfied. The offer of a Contract to CONTRACTOR is at the sole discretion of LEA.

The provisions of this Contract apply to CONTRACTOR and any of its employees or independent contractors. Notice of any change in CONTRACTOR's ownership or authorized representative shall be provided in writing to LEA within thirty (30) calendar days of change of ownership or change of authorized representative.

## **5. INTEGRATION/CONTINUANCE OF CONTRACT FOLLOWING EXPIRATION OR TERMINATION**

This Contract incorporates LEA Procedures herein by this reference. Each ISA is also incorporated herein by this reference. This Contract supersedes any prior or contemporaneous written or oral understanding or agreement. This Contract may be amended only by written amendment executed by both parties. Notwithstanding the foregoing, LEA may modify LEA Procedures from time to time without the consent of CONTRACTOR

CONTRACTOR shall provide LEA with information as requested in writing to secure a Contract or a renewal.

At a minimum, such information shall include copies of current teacher credentials and clearance, insurance documentation, and CDE certification. LEA may require additional information as applicable. If the application packet is not completed and returned to LEA, no Contract will be issued. If CONTRACTOR does not return the Contract to LEA duly signed by an authorized representative within ninety (90) calendar days of issuance by LEA, the new contract rates will not take effect until the newly executed Contract is received by LEA and will not be retroactive to the first day of the new Contract's effective date. If CONTRACTOR fails to execute the new Contract within such ninety-day period, all payments shall cease until such time as the new Contract for the current school year is signed and returned to LEA by CONTRACTOR. (California Education Code §56366(c)(1) and (2)). In the event that this Contract expires or terminates, CONTRACTOR shall continue to be bound to all of the terms and conditions of the most recent executed Contract between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized LEA students at the discretion of LEA.

## **6. INDIVIDUAL SERVICES AGREEMENT ("ISA")**

This Contract shall include an ISA developed for each LEA student to whom CONTRACTOR is to provide special education and/or related services. An ISA shall only be issued for LEA students enrolled with the approval of LEA pursuant to Education Code section 56366(a)(2)(A). An ISA may be effective for more than one contract year provided that there is a concurrent Contract in effect. In the event that this Contract expires or terminates, CONTRACTOR shall continue to be bound to all of the terms and conditions of the most recent executed ISAs between CONTRACTOR and LEA for so long as CONTRACTOR is servicing authorized students.

Any and all changes to a student's educational placement/program/services provided under this Contract and/or an ISA shall be made solely on the basis of a revision to the student's IEP or by written agreement between the Parent and LEA. At any time during the term of this Contract, a Parent, CONTRACTOR, or LEA may request a review of a student's IEP subject to all procedural safeguards required by law.

Unless otherwise provided in this Contract, CONTRACTOR shall provide all services specified in the IEP unless CONTRACTOR and LEA agree otherwise in the ISA. (California Education Code §56366(a)(5) and

California Code of Regulations, tit. 5, § 3062(e).) In the event CONTRACTOR is unable to provide a specific service at any time during the term of the ISA, CONTRACTOR shall notify LEA in writing within five (5) business days of the last date a service was provided. CONTRACTOR shall provide any and all subsequent compensatory service hours awarded to an LEA student as a result of lack of provision of services while the student was served by CONTRACTOR.

If a Parent or LEA contests the termination of an ISA by initiating a due process proceeding with the OAH, CONTRACTOR shall abide by the “stay-put” requirement of the State of California and federal law unless the Parent and LEA voluntarily agree otherwise, or an Interim Alternative Educational Setting (“IAES”) is deemed lawful and appropriate by LEA or OAH consistent with Title 20 of the United States Codes Sections 1415(k)(1)(G), 1415(k)(2), and 1415(k)(3)(B)(ii)(II). CONTRACTOR shall adhere to all LEA requirements concerning changes in placement.

Disagreements between LEA and CONTRACTOR concerning the formulation of an ISA or the Contract may be appealed to the Sacramento County Superintendent of Schools or the California State Superintendent of Public Instruction pursuant to the provisions of California Education Code section 56366(c)(2).

## 7. DEFINITIONS

The following definitions shall apply for purposes of this contract:

- a. The term “CONTRACTOR” means a nonpublic, nonsectarian school/agency (“NPS/A”) certified by the California Department of Education (“CDE”), and its officers, agents and employees.
- b. The term “authorized LEA representative” means a LEA administrator designated to be responsible for NPS/A. It is understood, a representative of the Special Education Local Plan Area (SELPA) of which LEA is a member is an authorized LEA representative in collaboration with LEA. LEA maintains sole responsibility for this Contract, unless otherwise specified in this Contract.
- c. The term “credential” means a valid credential, life diploma, permit, or document in special education or pupil personnel services issued by, or under the jurisdiction of, the California State Board of Education if issued prior to 1970 or the California Commission on Teacher Credentialing, which entitles the holder thereof to perform services for which certification qualifications are required as defined in Title 5 of the California Code of Regulations section 3001(g).
- d. The term “qualified” means that a person holds a certificate, permit or other document equivalent to that which staff in a public school are required to hold to provide special education and designated instruction and services and has met federal and State of California certification, licensing, registration, or other comparable requirements which apply to the area in which the person is providing special education or related services, including those requirements set forth in Title 34 of the Code of Federal Regulations sections 200.56 and 200.58, and those requirements set forth in Title 5 of the California Code of Regulations Sections 3064 and 3065, and California Education Code section 56366.1(n)(1), and adheres to the standards of professional practice established in federal and State of California law or regulation, including the standards contained in the California Business and Professions Code.

Nothing in this definition shall be construed as restricting the activities in services of a graduate needing direct hours leading to licensure, or of a student teacher or intern leading to a graduate degree at an accredited or approved college or university, as authorized by State laws or regulations. (California Code of Regulations, tit. 5, § 3001(r).)

- e. The term “license” means a valid non-expired document issued by a licensing agency within the California Department of Consumer Affairs or other State of California licensing office authorized



to grant licenses and authorizing the bearer of the document to provide certain professional services or refer to themselves using a specified professional title. This includes, but is not limited to, mental health and board and care services at a residential placement. If a license is not available through an appropriate State of California licensing agency, a certificate of registration with the appropriate professional organization at the national or State of California level which has standards established for the certificate that are equivalent to a license shall be deemed to be a license as defined in Title 5 of the California Code of Regulations section 3001(I).

- f. “Parent” means:
- i. a biological or adoptive parent; unless the biological or adoptive parent does not have legal authority to make educational decisions for the child,
  - ii. a foster parent if the authority of the biological or adoptive parents to make educational decisions on the child’s behalf has been specifically limited by court order in accordance with Title 34 of the Code of Federal Regulations sections 300.30(b)(1) or (b)(2),
  - iii. a guardian generally authorized to act as the child’s parent or authorized to make educational decisions for the child,
  - iv. an individual acting in the place of a biological or adoptive parent, including a grandparent, stepparent, or other relative with whom the child lives, or an individual who is legally responsible for the child’s welfare,
  - v. a surrogate parent.

Parent does not include the state or any political subdivision of government or a NPS/A under contract with the LEA for the provision of special education or designated instruction and services for a child. (California Education Code §56028.)

- g. The term “days” means calendar days unless otherwise specified.
- h. The phrase “billable day” means a school day in which instructional minutes meet or exceed those in comparable LEA programs.
- i. The phrase “billable day of attendance” means a school day as defined in California Education Code Section 46307, in which an LEA student is in attendance and in which instructional minutes meet or exceed those in comparable LEA programs unless otherwise stipulated in an IEP or ISA.
- j. It is understood that the term “Master Contract” also means “Contract” and is referred to as such in this document.

## **ADMINISTRATION OF CONTRACT**

### **8. NOTICES**

All notices provided for by this Contract shall be in writing. Notices shall be mailed or delivered by hand and shall be effective as of the date of receipt by addressee.

All notices mailed to LEA shall be addressed to the person and address as indicated on the signature page of this Contract. Notices to CONTRACTOR shall be addressed as indicated on the signature page of this Contract.

### **9. MAINTENANCE OF RECORDS**

All records shall be maintained by CONTRACTOR as required by State and federal laws and regulations. Notwithstanding the foregoing sentence, CONTRACTOR shall maintain all records for at least five (5) years after the termination of this Contract. For purposes of this Contract, “records” shall include, but not be limited

to pupil records as defined by California Education Code section 49061(b) including electronically stored information; cost data records as set forth in Title 5 of the California Code of Regulations section 3061; registers and roll books of teachers and/or daily service providers; chart notes, Medi-Cal logs, daily service logs and notes and other documents used to record the provision of related services including supervision; daily service logs and notes used to record the provision of services provided through additional instructional assistants, behavior intervention aides, and bus aides; behavior emergency reports (BER); incident reports; notification of injuries; absence verification records (Parent/doctor notes, telephone logs, and related documents) if CONTRACTOR is funded for excused absences, however, such records are not required if positive attendance is required; transcripts; grade and progress reports; behavioral data; IEP/IFSPs; assessment reports; bus rosters; staff lists specifying credentials held and documents evidencing other staff qualifications, social security numbers, dates of hire, and dates of termination; records of employee training and certification, staff time sheets; non-paid staff and volunteer sign-in sheets; transportation and other related services subcontracts; school calendars; bell/class schedules when applicable; liability and worker's compensation insurance policies; state NPS/A certifications; business licenses held; by-laws; lists of current board of directors/trustees, if incorporated; all budgetary information, including operating budgets; statements of income and expenses; general journals; cash receipts and disbursement books; general ledgers and supporting documents; documents evidencing financial expenditures; federal/State payroll quarterly reports (Form 941/DE3DP); and bank statements and canceled checks or facsimile thereof.

CONTRACTOR shall maintain LEA student records in a secure location to ensure confidentiality and prevent unauthorized access. CONTRACTOR shall maintain a current list of the names and positions of CONTRACTOR's employees who have access to confidential records. CONTRACTOR shall maintain an access log for each LEA student's record which lists all persons, agencies, or organizations requesting or receiving information from the record. Such log shall be maintained as required by California Education Code section 49064 and include the name, title, agency/organization affiliation, date/time of access for each individual requesting or receiving information from the student's record, and a description of the record(s) provided. Such log needs to record access to the LEA student's records by: (a) the LEA student's Parent; (b) an individual to whom written consent has been executed by the LEA student's Parent; or (c) employees of LEA or CONTRACTOR having a legitimate educational interest in requesting or receiving information from the record. CONTRACTOR/LEA shall maintain copies of any written parental concerns granting access to LEA student records. For purposes of this Section, "employees of LEA or CONTRACTOR" do not include subcontractors. CONTRACTOR shall grant the following access to student records, (a) the LEA student's Parent; (b) employees of LEA or CONTRACTOR having a legitimate educational interest in requesting or receiving information from the record, and comply with Parent requests for copies of LEA student records, as required by State of California and federal laws and regulations. CONTRACTOR agrees, in the event of NPS/A closure, to forward all LEA student records held by CONTRACTOR within ten (10) business days to LEA. LEA and/or SELPA shall have access to and receive copies of any and all records upon request within five (5) business days.

#### **10. SEVERABILITY CLAUSE**

If any provision of this Contract is held, in whole or in part, to be unenforceable for any reason, the remainder of that provision and of the entire Contract shall be severable and remain in effect.

#### **11. SUCCESSORS IN INTEREST**

This Contract binds CONTRACTOR's successors and assignees. CONTRACTOR shall notify LEA of any change of ownership or corporate control within ten (10) business days of such change.

#### **12. VENUE AND GOVERNING LAW**

The laws of the State of California shall govern the terms and conditions of this contract with venue in the County where LEA is located.

**13. MODIFICATIONS AND AMENDMENTS REQUIRED TO CONFORM TO LEGAL AND ADMINISTRATIVE GUIDELINES**

This Contract may be modified or amended by LEA to conform to administrative and statutory guidelines issued by any state, federal or local governmental agency. LEA shall provide CONTRACTOR thirty (30) days' notice of any such changes or modifications made to conform to administrative or statutory guidelines and a copy of the statute, guideline, or regulation upon which the modifications or changes are based.

**14. TERMINATION**

This Contract or ISA may be terminated for cause. Cause shall include but not be limited to non-maintenance of current NPS/A certification, failure of either LEA or CONTRACTOR to maintain the standards required under the Contract and/or ISA, or other material breach of this Contract by CONTRACTOR or LEA. For purposes of NPS placement, the cause shall not be the availability of a public class initiated during the period of the Contract unless the Parent agrees to the transfer of the LEA student to the public school program at an IEP team meeting. To terminate the Contract or ISA, either party shall give no less than twenty (20) days prior written notice to the other party. (California Education Code §56366(a)(4).) If this Contract is terminated with twenty (20) days' notice, CONTRACTOR shall provide to LEA any and all documents CONTRACTOR is required to maintain under this Contract on the date of termination.

Notwithstanding the foregoing, this Contract or ISA may be terminated immediately, without twenty (20) days prior notice and at LEA's discretion, if LEA determines that there are significant health or safety concerns or there has been a suspension or revocation of CONTRACTOR's NPS/A certification. If this Contract is terminated immediately, CONTRACTOR shall provide to LEA any and all documents CONTRACTOR is required to maintain under this Contract within five (5) business days of termination. Notwithstanding the foregoing regarding termination of an ISA, CONTRACTOR is bound by the "stay put" provisions described in Section 6 of this Contract.

**15. INSURANCE**

CONTRACTOR shall, at CONTRACTOR's sole cost and expense, maintain in full force and effect, during the term of this Contract, the following insurance coverage from a California licensed and/or admitted insurer with an A minus (A-), VII, or better rating from A.M. Best, sufficient to cover any claims, damages, liabilities, costs and expenses (including counsel fees) arising out of or in connection with CONTRACTOR's fulfillment of any of its obligations under this Contract or either party's use of the work or any component or part thereof:

**PART I - INSURANCE REQUIREMENTS FOR NONPUBLIC SCHOOLS AND AGENCIES**

- A. **Commercial General Liability Insurance**, including both bodily injury and property damage, with limits as follows:

\$2,000,000 per occurrence  
 \$ 500,000 fire damage  
 \$ 5,000 medical expenses  
 \$1,000,000 personal & adv. Injury  
 \$4,000,000 general aggregate  
 \$2,000,000 products/completed operations aggregate

CONTRACTOR's general liability policy shall be primary and shall not seek contribution from LEA's coverage, and be endorsed using Insurance Services Office form CG 20 10 or CG 20 26 (or equivalent) to provide that LEA and its officers, officials, employees, and agents shall be additional insureds under such policies.

- B. Commercial Auto Liability Insurance** for all owned, non-owned or hired automobiles with a limit of two million dollars (\$2,000,000) per accident.

If no owned automobiles, then only hired and non-owned is required. If CONTRACTOR uses a vehicle to travel to/from school sites, between schools and/or to/from students' homes or other locations as approved service locations by the LEA, CONTRACTOR must comply with State of California auto insurance requirements.

- C. Workers' Compensation and Employers Liability Insurance** in accordance with provisions of California Labor Code sections 3200 et seq., adequate to protect CONTRACTOR from claims that may arise from its operations pursuant to the California Workers' Compensation Insurance and Safety Act and in accordance with applicable State and federal laws.

Part A – Statutory Limits

Part B – \$1,000,000/\$1,000,000/\$1,000,000 Employers Liability

- D. Sexual Abuse and Molestation Insurance**

CONTRACTOR shall provide Sexual Abuse and Molestation coverage in the minimum amount of five million dollars (\$5,000,000) per occurrence.

- E. Errors & Omissions (E & O)/Malpractice (Professional Liability) Insurance**

CONTRACTOR shall maintain professional liability insurance that insures against professional errors and omissions that may be made in performing the Services to be rendered in connection with this Contract, in the minimum amount of two million dollars (\$2,000,000) per claim and in the aggregate. Any policy inception date, continuity date, or retroactive date must be before the effective date of this Contract, and CONTRACTOR agrees to maintain continuous coverage through a period no less than three years after completion of the services required by this Contract.

- F. For all Insurance Coverage in Part I:**

- 1) Each insurance policy required by the Contract shall be endorsed to state that coverage shall not be suspended, voided, cancelled, or reduced in limits except after thirty (30) days' prior written notice has been given to LEA, except that ten (10) days' prior written notice shall apply in the event of cancellation for nonpayment of premium.
- 2) All self-insured retentions over \$100,000 must be declared and approved by LEA.
- 3) Evidence of Insurance – Prior to commencement of serving LEA students pursuant to this Contract, CONTRACTOR shall furnish LEA with certificates, additional insured endorsements, and waivers of subrogation evidencing compliance with the insurance requirements above. CONTRACTOR must agree to provide complete, certified copies of all required insurance policies if requested by LEA.
- 4) Acceptability of Insurers – Insurance shall be placed with insurers admitted in the State of California and with an AM Best rating of A-, VII, or higher.

- G. All Certificates of Insurance** must reference the contract number, name of the school or agency submitting the certificate, and the location of the school or agency submitting the certificate on the certificate.

**PART II - INSURANCE REQUIREMENTS FOR NONPUBLIC SCHOOLS AFFILIATED WITH A RESIDENTIAL TREATMENT FACILITY (“RTC”)**

When CONTRACTOR is a NPS affiliated with a residential treatment center ("NPS/RTC"), the following insurance policies are required:

- A. **Commercial General Liability** including both bodily injury and property damage, with limits of at least:

\$3,000,000 per Occurrence  
\$6,000,000 in General Aggregate.

The policy shall be endorsed to name LEA and LEA's Board of Education as named additional insureds and shall provide specifically that any insurance carried by LEA which may be applicable to any claims or loss shall be deemed excess and NPS/RTC's insurance primary despite any conflicting provisions in the NPS/RTC's policy. Coverage shall be maintained with no Self-Insured Retention above \$100,000 without the prior written approval of LEA.

- B. **Workers' Compensation Insurance** in accordance with provisions of the California Labor Code adequate to protect the NPS/RTC from claims that may arise from its operations pursuant to the Workers' Compensation Act (Statutory Coverage). The Workers' Compensation Insurance coverage must also include Employers Liability coverage with limits of \$1,000,000/\$1,000,000/\$1,000,000.
- C. **Commercial Auto Liability Coverage** with limits of \$1,000,000 Combined Single Limit per Occurrence if the NPS/RTC does not operate a student bus service. If the NPS/RTC provides student bus services, the required coverage limit is \$5,000,000 Combined Single Limit per Occurrence.
- D. **Fidelity Bond or Crime Coverage** shall be maintained by the NPS/RTC to cover all employees who process or otherwise have responsibility for NPS/RTC funds, supplies, equipment or other assets. Minimum amount of coverage shall be \$250,000 per occurrence, with no self-insured retention.
- E. **Professional Liability/Errors & Omissions/Malpractice Coverage** with minimum limits of \$3,000,000 per occurrence and \$6,000,000 general aggregate.
- F. **Sexual Molestation and Abuse Coverage**, unless that coverage is afforded elsewhere in the Commercial General Liability or Professional liability policy by endorsement, with minimum limits of \$5,000,000 per occurrence.

If LEA or CONTRACTOR determines that a change in insurance coverage obligations under this section is necessary, either party may reopen negotiations to modify the insurance obligations.

**16. INDEMNIFICATION AND HOLD HARMLESS**

To the fullest extent allowed by law, CONTRACTOR shall indemnify and hold LEA and its Board Members, administrators, employees, agents, attorneys, volunteers, and subcontractors (“LEA Indemnities”) harmless against all liability, loss, damage and expense (including reasonable attorneys’ fees) resulting from or arising out of this Contract or its performance, to the extent that such loss, expense, damage or liability was proximately caused by negligence, intentional act, or willful act or omission of CONTRACTOR, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it

(excluding LEA and LEA Indemnities). The duty and obligation to defend shall arise immediately upon tender of a claim or lawsuit to CONTRACTOR. LEA shall have the right in its sole discretion to select counsel of its choice to provide the defense at the sole cost of CONTRACTOR or the applicable insurance carrier.

To the fullest extent allowed by law, LEA shall indemnify and hold CONTRACTOR and its Board Members, administrators, employees, agents, attorneys, and subcontractors (“CONTRACTOR Indemnities”) harmless against all liability, loss, damage and expense (including reasonable attorneys’ fees) resulting from or arising out of this Contract or its performance thereof, to the extent that such loss, expense, damage or liability was proximately caused by the negligent or willful act or omission of LEA, including, without limitation, its agents, employees, subcontractors or anyone employed directly or indirectly by it (excluding CONTRACTOR and/or any CONTRACTOR Indemnities).

LEA represents that it is self-insured in compliance with the laws of the State of California, that the self-insurance covers LEA employees acting within the course and scope of their respective duties and that its self-insurance covers the LEA’s indemnification obligations under this Contract.

## **17. INDEPENDENT CONTRACTOR**

Nothing herein contained will be construed to imply a joint venture, partnership or principal-agent relationship between LEA and CONTRACTOR. CONTRACTOR shall provide all services under this Contract as an independent contractor, and neither party shall have the authority to bind or make any commitment on behalf of the other. Nothing contained in this Contract shall be deemed to create any association, partnership, joint venture or relationship of principal and agent, master and servant, or employer and employee between the Parties or any affiliates of the Parties, or between LEA and any individual assigned by CONTRACTOR to perform any services for LEA.

If LEA is determined to be a partner, joint venture, co-principle, employer or co-employer of CONTRACTOR, CONTRACTOR shall indemnify and hold harmless LEA from and against any and all claims for loss, liability, or damages arising from that determination, as well as any expenses, costs, taxes, penalties and interest charges incurred by LEA as a result of that determination.

## **18. SUBCONTRACTING**

CONTRACTOR shall not enter into any subcontracting relationship without first obtaining final written approval of LEA. Should CONTRACTOR wish to subcontract for special education and/or related services pursuant to this Contract, it must provide written notification to LEA before any subcontracting arrangement is made. In the event LEA determines that it can provide the subcontracted service(s) at a lower rate, LEA may elect to provide such service(s). If LEA elects to provide such service(s), LEA shall provide written notification to CONTRACTOR within five (5) days of receipt of CONTRACTOR’s original notice and CONTRACTOR shall not subcontract for said service(s).

Should LEA approve in concept of CONTRACTOR subcontracting for services, CONTRACTOR shall submit the proposed subcontract to LEA for approval. CONTRACTOR shall incorporate all of the provisions of this Contract in all subcontracts, to the fullest extent possible. Furthermore, when CONTRACTOR is developing subcontracts for the provision of special education and/or related services (including, but not limited to, transportation) for any LEA student, CONTRACTOR shall cause each subcontractor to procure and maintain indemnification and insurance requirements which comply with the provisions of Sections 15 and 16 of this Contract during the term of each subcontract. If a proposed subcontract is approved by LEA, each subcontractor shall furnish LEA with original endorsements and certificates of insurance effecting coverage required by Section 15 of this Contract. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. Unless otherwise agreed to by LEA, the endorsements are to be on forms provided by LEA. All endorsements are to be received and approved by LEA before the subcontractor’s work commences.

The Commercial General Liability and Automobile Liability policies shall name the LEA/SELPA and the LEA Board of Education as additional insureds.

As an alternative to LEA's forms, a subcontractor's insurer may provide, with prior LEA approval, complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by this Contract. All Certificates of Insurance must reference the LEA contract number, name of the NPS/A submitting the certificate, designation of NPS or NPA, and the location of the NPS/A submitting the certificate. In addition, all subcontractors must meet the requirements as contained in Section 45 (Clearance Requirements) and Section 46 (Staff Qualifications) of this Contract. No subcontract shall be considered final without LEA approval.

## **19. CONFLICTS OF INTEREST**

CONTRACTOR shall provide to LEA upon request a copy of its current bylaws and a current list of its Board of Directors (or Trustees), if it is incorporated. CONTRACTOR and any member of its Board of Directors (or Trustees) shall disclose any relationship with LEA that constitutes or may constitute a conflict of interest pursuant to California Education Code section 56042 and Government Code Section 1090 including, but not limited to, employment with LEA, provision of private party assessments and/or reports, and attendance at IEP team meetings acting as a student's advocate. Pursuant to California Education Code section 56042, an attorney or advocate for a Parent of an individual with exceptional needs shall not recommend placement at CONTRACTOR's facility if the attorney or advocate is employed or contracted by the CONTRACTOR, or will receive a benefit from the CONTRACTOR, or otherwise has a conflict of interest.

LEA shall neither execute an ISA with CONTRACTOR nor amend an existing ISA for an LEA student when a recommendation for special education and/or related services is based in whole or in part on assessment(s) or reports provided by CONTRACTOR to the LEA student without prior written authorization by LEA. This section shall apply to CONTRACTOR regardless of when an assessment is performed or a report is prepared (i.e., before or after the LEA student is enrolled in CONTRACTOR's NPS/A) or whether an assessment of the LEA student is performed or a report is prepared in the normal course of the services provided to the LEA student by CONTRACTOR. To avoid conflict of interest, and in order to ensure the appropriateness of an Independent Educational Evaluation (hereinafter referred to as "IEE") and its recommendations, LEA may not fund an IEE by an evaluator who provides ongoing service(s) or is sought to provide service(s) to the LEA student for whom the IEE is requested. Likewise, LEA may not fund services through the evaluator whose IEE LEA agrees to fund. When no other appropriate assessor is available, LEA may request and if CONTRACTOR agrees, CONTRACTOR may provide an IEE.

When CONTRACTOR is a NPA, CONTRACTOR acknowledges that its authorized representative has read and understands California Education Code section 56366.3 which provides, in relevant part, that no special education and/or related services provided by CONTRACTOR shall be paid for by LEA if provided by an individual who is or was an employee of LEA within the three hundred sixty-five (365) days prior to executing this Contract. This provision does not apply to any person who is able to provide designated instruction and services during the extended school year because he or she is otherwise employed for up to ten months of the school year by LEA.

CONTRACTOR shall not admit a student living within the jurisdictional boundaries of the LEA on a private pay or tuition free "scholarship" basis and concurrently or subsequently advise/request Parent(s) to pursue funding for the admitted school year from LEA through due process proceedings. Such action shall constitute good cause for termination of this Contract.

## **20. NON-DISCRIMINATION**

CONTRACTOR shall not, in employment or operation of its programs, unlawfully discriminate on the basis of gender, nationality, national origin, ancestry, race, color, ethnicity, ethnic group affiliation, religion, age,

marital status, pregnancy or parental status, sex, sexual orientation, gender, gender identity or expression, physical or mental disability, genetic information, medical condition, military or veteran status, or any other classification protected by federal or State law or the perception of one or more of such characteristics or association with a person or group with one or more of these actual or perceived characteristics. (Gov. Code § 12940 *et seq.*)

## **EDUCATIONAL PROGRAM**

### **21. FREE AND APPROPRIATE PUBLIC EDUCATION (FAPE)**

LEA shall provide CONTRACTOR with a copy of the IEP including the Individualized Transition Plan (hereinafter referred to as "ITP") of each LEA student served by CONTRACTOR. CONTRACTOR shall provide special education and/or related services (including transition services) to each LEA student within the NPS/A consistent with the student's IEP and as specified in the ISA. If CONTRACTOR is a NPS, CONTRACTOR shall not accept an LEA student if it cannot provide or ensure the provision of the services outlined in the student's IEP. If an LEA student's services are provided by a third party (i.e. Related Services Provider), CONTRACTOR shall notify LEA, in writing, if provision of services cease.

Unless otherwise agreed to between CONTRACTOR and LEA, CONTRACTOR shall be responsible for the provision of all appropriate supplies, equipment, and/or facilities, as specified in the LEA student's IEP and ISA. CONTRACTOR shall make no charge of any kind to parents for special education and/or related services as specified in the student's IEP and ISA (including, but not limited to, screenings, assessments, or interviews that occur prior to or as a condition of an LEA student's enrollment under the terms of this Contract). LEA shall provide low incidence equipment for eligible students with low incidence disabilities when specified in an LEA student's IEP and ISA. Such equipment remains the property of the LEA and shall be returned to the LEA when the IEP team determines the equipment is no longer needed or when the student is no longer enrolled in the NPS. CONTRACTOR shall ensure that facilities are adequate to provide LEA students with an environment which meets all pertinent health and safety regulations.

CONTRACTOR may charge an LEA student's Parent(s) for services and/or activities not necessary for the student to receive a FAPE after: (a) written notification to the LEA student's Parent(s) of the cost and voluntary nature of the services and/or activities; and (b) receipt by LEA of the written notification and a written acknowledgment signed by the LEA student's Parent(s) of the cost and voluntary nature of the services and/or activities. CONTRACTOR shall adhere to all LEA requirements concerning Parent acknowledgment of financial responsibility. Voluntary services and/or activities not necessary for the student to receive a FAPE shall not interfere with the LEA student's receipt of special education and/or related services as specified in the LEA student's IEP and ISA unless the LEA, CONTRACTOR, and Parent agree otherwise in writing.

### **22. GENERAL PROGRAM OF INSTRUCTION**

All NPS/A services shall be provided consistent with the area of certification specified by CDE Certification and as defined in California Education Code section 56366 *et seq.*

When CONTRACTOR is a NPS, CONTRACTOR's general program of instruction shall: (a) utilize evidence-based practices and be consistent with LEA's standards regarding the particular course of study and curriculum; (b) include curriculum that addresses mathematics, literacy and the use of educational, assistive technology and transition services; (c) be consistent with CDE's standards regarding the particular course of study and curriculum; (d) provide the services as specified in the LEA student's IEP and ISA. LEA students shall have access to: (a) State Board of Education (SBE) - adopted Common Core State Standards ("CCSS") for curriculum and the same instructional materials for kindergarten and grades 1 to 8, inclusive; and provide standards – aligned core curriculum and instructional materials for grades 9 to 12, inclusive, used by LEA; (b) college preparation courses; (c) extracurricular activities, such as art, sports, music and academic clubs;



(d) career preparation and vocational training, consistent with transition plans pursuant to State and federal law and; (e) supplemental assistance, including individual academic tutoring, psychological counseling, and career and college counseling. When appropriate, CONTRACTOR shall utilize the designated curriculum guidelines for students with moderate to severe disabilities who participate in the State's alternative assessment. These students shall have access to the core content, activities, and instructional materials delineated within these curriculum guidelines. CONTRACTOR'S general program of instruction shall be described in writing and a copy provided to LEA prior to the effective date of this Contract.

When CONTRACTOR serves students in grades 9 through 12 inclusive, LEA shall provide to CONTRACTOR a specific list of the course requirements to be satisfied by CONTRACTOR leading toward graduation or completion of LEA's diploma requirements. CONTRACTOR shall not award a high school diploma to students who have not successfully completed all of LEA's graduation requirements.

When CONTRACTOR is a NPA and/or related services provider, CONTRACTOR's general program of instruction and/or services shall utilize evidence-based practices and be consistent with LEA and CDE guidelines and certifications, and shall be provided as specified in the student's IEP and ISA. CONTRACTOR shall provide to LEA a written description of the services and location provided prior to the effective date of this Contract. School-based services may not be unilaterally converted by CONTRACTOR to a substitute program or provided at a location not specifically authorized by the IEP team. Except for services provided by a CONTRACTOR that is a Licensed Children's Institution (LCI), all services not provided in the school setting require the presence of a Parent or adult caregiver during the delivery of services, provided such guardian or caregiver have a signed authorization by the Parent to authorize emergency services as requested. LCI CONTRACTORS shall ensure that appropriate and qualified residential or clinical staff is present during the provision of services under this Contract. CONTRACTOR shall immediately notify LEA in writing if no Parent, guardian or adult caregiver is present.

CONTRACTORS providing Behavior Intervention Services shall develop a written plan that specifies the nature of their NPA service for each student within thirty (30) days of enrollment and shall be provided in writing to the LEA. CONTRACTORS providing Behavior Intervention Services must have a trained behaviorist or trained equivalent on staff who is qualified and responsible for the design, planning, and implementation of behavioral interventions as the law requires. (Cal. Code Regs., tit. 5, § 3051.23; Ed. Code § 56366.10(e).) It is understood that Behavior Intervention Services are limited per CDE Certification and do not constitute an instructional program.

When CONTRACTOR is a NPA, CONTRACTOR shall not provide transportation nor subcontract for transportation services for students unless LEA and CONTRACTOR agree otherwise in writing.

### **23. INSTRUCTIONAL MINUTES**

When CONTRACTOR is a NPS, the total number of instructional minutes per school day provided by CONTRACTOR shall be at least equivalent to the number of instructional minutes per school day provided to LEA students at like grade level attending LEA schools and shall be specified in the student's ISA developed in accordance with the student's IEP.

For students in grades kindergarten through 12 inclusive, unless otherwise specified in the student's IEP and ISA, the number of instructional minutes, excluding breakfast, recess, lunch and passing time shall be at the same level that California Education Code prescribes for LEA.

The total number of annual instructional minutes shall be at least equivalent to the total number of annual instructional minutes provided to LEA students attending LEA schools in like grade level unless otherwise specified in the student's IEP.

When CONTRACTOR is a NPA and/or related services provider, the total number of minutes per school day provided by CONTRACTOR shall be specified in the LEA student's ISA developed in accordance with the student's IEP.

#### **24. CLASS SIZE**

When CONTRACTOR is a NPS, CONTRACTOR shall ensure that class size shall not exceed a ratio of one teacher per twelve (12) students, unless CONTRACTOR and LEA agree otherwise in writing. Upon prior written approval by an authorized LEA representative, class size may be temporarily increased by a ratio of 1 teacher to fourteen (14) students when necessary during the regular or extended school year to provide services to students with disabilities.

In the event a NPS CONTRACTOR is unable to fill a vacant teaching position responsible for direct instruction to LEA students, and the vacancy has a direct impact on the CDE Certification of that school, CONTRACTOR shall develop a plan to ensure appropriate coverage of students by first utilizing existing certificated staff. CONTRACTOR and LEA may agree to one 30 school day period per contract year where class size may be increased to ensure coverage by an appropriately credentialed teacher. Such an agreement shall be in writing and signed by both parties. This provision does not apply to a NPA CONTRACTOR.

CONTRACTOR providing special education instruction for individuals with exceptional needs between the ages of three and five years, inclusive, shall also comply with the appropriate instructional adult to child ratios pursuant to California Education Code sections 56440 *et seq.*

#### **25. CALENDARS**

When CONTRACTOR is a NPS:

CONTRACTOR shall submit to LEA a school calendar with the total number of billable days not to exceed 180 days, plus extended school year billable days equivalent to the number of days determined by LEA's extended school year calendar. Billable days shall include only those days that are included on the submitted and approved school calendar, and/or required by the IEP (developed by LEA) for each LEA student. CONTRACTOR shall not be allowed to change its school calendar and/or amend the number of billable days without the prior written approval of LEA. Nothing in this Contract shall be interpreted to require LEA to accept any requests for calendar changes. In the event LEA adjusts the number of school days for its regular school year and/or extended school year, the approved number of days shall become the total billable days for CONTRACTOR. In such a case, an amended calendar shall be provided by CONTRACTOR for LEA approval.

Unless otherwise specified by the LEA student's IEP, educational services shall occur at the school site. A student shall only be eligible for extended school year services as determined by the student's IEP team and the provision of such is specifically included in the ISA. Extended school year shall consist of twenty (20) instructional days, unless otherwise agreed upon by the student's IEP team convened by the LEA. Any days of extended school year in excess of twenty (20) billable days must be mutually agreed to by LEA and CONTRACTOR, in writing, prior to the start of the extended school year.

Student must have actually been in attendance during the regular school year and/or during extended school year and received services on a billable day of attendance in order for CONTRACTOR to be eligible for payment. It is specifically understood that services may not be provided on weekends/holidays and other times when school is not in session, unless agreed to by LEA, in writing, in advance of the delivery of any NPS service. Any instructional days provided without this written agreement shall be at the sole financial responsibility of CONTRACTOR.

CONTRACTOR shall observe the same legal holidays as LEA. As of the execution of this Contract, those holidays are: Labor Day, Veteran's Day, Thanksgiving Day, Christmas Day, New Year's Day, Martin Luther King Jr. Day, Lincoln's Birthday, Washington's Birthday, Memorial Day, and Independence Day. With the prior written approval of LEA, CONTRACTOR may revise the date upon which CONTRACTOR closes in observance of any of the holidays observed by LEA.

When CONTRACTOR is a NPA:

CONTRACTOR shall be provided with a LEA-developed/approved calendar prior to the initiation of services. CONTRACTOR herein agrees to observe holidays as specified in LEA-developed/approved calendar. CONTRACTOR shall provide services pursuant to LEA-developed/approved calendar; or as specified in the LEA student's IEP and ISA. Unless otherwise specified in the LEA student's ISA, CONTRACTOR shall provide related services to LEA students on only those days that the LEA student's school of attendance is in session and the LEA student attends school. CONTRACTOR shall bill only for services provided on billable days of attendance as indicated on LEA calendar unless CONTRACTOR and LEA agree otherwise in writing before delivery of any NPA services. Student must have actually been in attendance and/or received services on a billable day of attendance in order for CONTRACTOR to be eligible for payment. It is specifically understood that services may not be provided on weekends/holidays and other times when school is not in session, unless agreed to by LEA, in writing, in advance of the delivery of any NPA service provided by CONTRACTOR. Any services provided without this written agreement shall be at the sole financial responsibility of the CONTRACTOR. In the event of school closures due to emergency, payment will follow the procedures in accordance with Section 62 of this Contract.

**26. DATA REPORTING**

CONTRACTOR shall agree to provide to LEA all data related to LEA student information and billing information. CONTRACTOR shall provide data related to all sections of this Contract, including student discipline as noted below, when requested by LEA and in the format required by LEA. It is understood that CONTRACTOR shall utilize LEA-approved electronic IEP system for all IEP development, service tracking documentation, and progress reporting, unless otherwise agreed to in writing by LEA. Additional progress reporting may be required by the LEA. LEA shall provide CONTRACTOR with appropriate software, user training and proper internet permissions to allow adequate access so that this information may be compiled.

Using forms developed by the CDE or as otherwise mutually agreed upon by CONTRACTOR and LEA, CONTRACTOR shall provide LEA, on a monthly basis, a written report of all incidents in which a statutory offense is committed by any LEA student, regardless if it results in a disciplinary action of suspension or expulsion. This includes all statutory offenses as described in Education Codes sections 48900 and 48915. CONTRACTOR shall also include incidents resulting in the use of a behavioral restraint and/or seclusion even if they were not a result of a violation of Education Code sections 48900 and 48915. (Ed. Code § 49006.)

LEA shall provide CONTRACTOR with approved forms and/or format for such data including, but not limited to, invoicing (see Exhibit D), attendance reports (see Exhibit E) and progress reports. LEA may approve use of CONTRACTOR-provided forms at its discretion.

**27. LEAST RESTRICTIVE ENVIRONMENT/DUAL ENROLLMENT**

CONTRACTOR and LEA shall follow all LEA Procedures that support Least Restrictive Environment ("LRE") options and/or dual enrollment options if available and appropriate, for students to have access to the general curriculum and to be educated with their nondisabled peers to the maximum extent appropriate.

CONTRACTOR and LEA shall ensure that LRE placement options are addressed at all IEP team meetings regarding students for whom ISAs have been or may be executed. This shall include IEP team consideration

of supplementary aids and services, goals and objectives necessary for placement in the LRE and necessary to enable students to transition to less restrictive settings.

When an IEP team has determined that a student should be transitioned into the public school setting, CONTRACTOR shall assist LEA in implementing the IEP team's recommended activities to support the transition.

## **28. STATEWIDE ACHIEVEMENT TESTING**

When CONTRACTOR is a NPS, per implementation of Senate Bill 484, CONTRACTOR shall administer all statewide assessments within the California Assessment of Student Performance and Progress ("CAASPP"), Desired Results Developmental Profile ("DRDP"), California Alternative Assessment ("CAA"), achievement and abilities tests (using LEA-authorized assessment instruments), the Fitness Gram, the English Language Proficiency Assessments for California ("ELPAC"), and Alternative English Language Proficiency Assessments for California ("Alternative ELPAC"), and as appropriate to the LEA student, and mandated by LEA pursuant to LEA, State of California, and federal guidelines.

CONTRACTOR is subject to the alternative accountability system developed pursuant to Education Code section 52052, in the same manner as public schools. Each LEA student placed with CONTRACTOR by the LEA shall be tested by qualified staff of CONTRACTOR in accordance with that accountability program. LEA shall provide test administration training to CONTRACTOR'S qualified staff. CONTRACTOR shall attend LEA test training and comply with completion of all coding requirements as required by LEA.

## **29. MANDATED ATTENDANCE AT LEA MEETINGS**

CONTRACTOR shall attend LEA-mandated meetings when legal mandates and/or LEA Procedures are reviewed, including but not limited to the areas of: curriculum, high school graduation, standards-based instruction, behavior intervention, cultural and linguistic needs of students with disabilities, dual enrollment responsibilities, LRE responsibilities, transition services, data collection, standardized testing, and IEPs. LEA shall provide CONTRACTOR with reasonable notice of mandated meetings. Attendance at such meetings does not constitute a billable service hour(s).

## **30. POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORTS**

CONTRACTOR shall comply with the requirements of Education Code sections 49005, *et seq.*, 56521.1, and 56521.2 regarding positive behavior interventions and supports. Failure to do so shall constitute sufficient good cause for termination of this Contract. CONTRACTOR shall ensure that CONTRACTOR utilizes a multi-tier system of support ("MTSS") to address student needs. CONTRACTOR shall also ensure that all staff are trained on the use of positive behavior interventions and supports consistent with this Contract.

LEA students who exhibit behaviors that interfere with their learning or the learning of others must receive timely and appropriate assessments and positive supports and interventions in accordance with the State and federal law and implementing regulations. If the IEP team determines that a student's behavior impedes his or her learning or the learning of others, the IEP team is required to consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior, consistent with Section 1414(d)(3)(B)(i) and (d)(4) of Title 20 of the United States Code and associated federal regulations. This could mean that instead of developing a Behavior Intervention Plan ("BIP"), the IEP team may conclude it is sufficient to address the student's behavioral problems through the development of behavioral goals and behavioral interventions to support those goals.

CONTRACTOR shall maintain a written policy pursuant to California Education Code section 56521.1 regarding emergency interventions and Behavioral Emergency Reports ("BERs"). CONTRACTOR shall affirmatively inform each of its employees about the policy, provide each employee a copy thereof, and

provide training to all employees regarding the policy. CONTRACTOR shall ensure that all of its staff members are trained in crisis intervention, emergency procedures, and evidenced-based practices and interventions specific to the unique behavioral needs of the CONTRACTOR's pupil population. Training shall include certification by an approved LEA crisis intervention program. The training shall be provided within 30 days of employment to new staff who have any contact or interaction with pupils during the schoolday, and annually to all staff who have any contact or interaction with pupils during the schoolday. (Ed. Code 56366.10(f).) CONTRACTOR shall select and conduct the training in accordance with California Education Code section 56366.1. CONTRACTOR shall maintain accurate written records documenting all training completed by all of CONTRACTOR's employees. Evidence of all trainings shall be submitted to LEA at least annually at the beginning of the school year, and within five (5) business days of completion of training or any new hire or upon LEA request.

Pursuant to California Education Code section 56521.1, emergency interventions shall not be used as a substitute for a BIP and shall not be employed longer than necessary to contain the behavior. Emergency interventions may only be used to control unpredictable, spontaneous behavior that poses clear and present danger of serious physical harm to the LEA student or others and that cannot be immediately prevented by a response less restrictive than the temporary application of a technique used to contain the behavior. If a situation requires prolonged use of emergency intervention, staff must seek assistance from the school site administrator or a law enforcement agency. Consistent with Section 44 of this Contract, LEA may observe and/or audit CONTRACTOR's implementation of BIPs, staff use of behavior interventions, including emergency interventions, at any time, and without prior notice.

To prevent emergency interventions from being used in lieu of planned, systemic behavioral interventions, the use of emergency interventions, CONTRACTOR shall immediately complete a BER when an emergency intervention is used on an LEA student. The use of Personal Safety Techniques (which may or may not have been used) does not determine whether a BER is required. Each BER completed by CONTRACTOR shall be maintained in the file of the LEA student and submitted to LEA within twenty-four (24) hours for administrative action. Each BER shall include all of the following: (1) the name and age of the LEA student; (2) the setting and location of the incident; (3) the name of the staff or other persons involved; (4) a description of the incident and the emergency intervention used, and whether the LEA student is currently engaged in any systematic behavioral intervention plan; and (5) details of any injuries sustained by an LEA student or others, including staff, as a result of the incident.

If an emergency intervention is used, CONTRACTOR shall notify LEA, the student's Parent, and residential care provider, if appropriate, within twenty-four (24) hours via telephone. In addition, and consistent with the requirements of California Education Code section 56521.1(g), if a BER is written regarding an LEA student who does not have a BIP, the designated responsible LEA administrator shall, within two days, coordinate with CONTRACTOR to schedule an IEP team meeting to review the BER, to determine the necessity for a functional behavioral assessment ("FBA"), and to determine the necessity for an interim plan. If assessment is not proposed and/or if the IEP team determines that an interim plan is determined not to be necessary, the IEP team shall document the reasons for not conducting a FBA, not developing an interim plan, or both. If a BER is written regarding an LEA student who has a BIP, the behavior emergency involves a previously unseen serious behavior problem, or where a previously designed behavior intervention is ineffective, the designated responsible LEA administrator shall, within two days, coordinate with CONTRACTOR to schedule an IEP team meeting to review and determine if the incident constitutes a need to modify the student's BIP.

Pursuant to Education Code section 56521.2, CONTRACTOR shall not authorize, order, consent to, or pay for the following interventions, or any other interventions similar to or like the following: (1) any intervention that is designed to, or likely to, cause physical pain, including, but not limited to, electric-shock; (2) an intervention that involves the release of noxious, toxic, or otherwise unpleasant sprays, mists, or substances in proximity to the face of the individual; (3) an intervention that denies adequate sleep, food, water, shelter, bedding, physical comfort, or access to bathroom facilities; (4) an intervention that is designed

to subject, used to subject, or likely to subject, the individual to verbal abuse, ridicule, or humiliation, or that can be expected to cause excessive emotional trauma; (5) restrictive interventions that employ a device, material, or objects that simultaneously immobilize all four extremities, including the procedure known as prone containment, except that prone containment or similar techniques may be used by trained personnel as a limited emergency intervention; (6) locked seclusion, unless it is in a facility otherwise licensed or permitted by state law to use a locked room; (7) An intervention that precludes adequate supervision of the individual; or (8) an intervention that deprives the individual of one or more of his or her senses.

In the case of a child whose behavior impedes the child's learning or that of others, the IEP team shall consider the use of positive behavioral interventions and supports, and other strategies, to address that behavior, consistent with Section 1414(d)(3)(B)(i) and (d)(4) of Title 20 of the United States Code and associated federal regulations. CONTRACTOR shall immediately notify LEA via telephone of any severe or increasingly frequent behavior problem, any emergency intervention in response to a previously unseen serious behavior problem, or where a previously designed behavior intervention is ineffective, that may require an IEP team meeting.

CONTRACTOR shall review and revise all restraint practices when they have an adverse effect on a student and are used repeatedly for an individual child, either on multiple occasions within the same classroom or multiple uses by the same individual. CONTRACTOR shall notify the student's Parent when any type of physical or mechanical restraint or seclusion has been used. Upon the use of any type of physical or mechanical restraint or seclusions of a LEA student, CONTRACTOR shall complete a BER per the reporting and notification requirements listed above. LEA may require a review of CONTRACTOR's restraint practices at any time, including but not limited to, in response to an emergency intervention report via telephone, in response to observations or audit by LEA staff, in response to a Parent's concern, or in response to BERs forwarded to LEA for administrative action.

**BEHAVIOR INTERVENTION REPORTING:** Twice annually, CONTRACTOR shall certify to LEA that (a) CONTRACTOR has reviewed the BERs for each LEA student in conjunction with that student's IEP and BIP; (b) Staff are trained to implement each LEA student's BIP, including approved or prohibited restraint techniques for each student; (c) emergency interventions have only been used to control unpredictable, spontaneous behavior that poses clear and present danger of serious physical harm to LEA students or others and that cannot be immediately prevented by a response less restrictive than the temporary application of a technique used to contain the behavior; and (d) BERs have been properly completed and timely forwarded to LEA as required by this Contract.

Failure to comply with any of the requirements of Section 30: Positive Behavior Interventions and Supports shall constitute sufficient good cause for immediate termination of this Contract.

### **31. STUDENT DISCIPLINE**

CONTRACTOR shall maintain and abide by a written policy for student discipline that is consistent with State of California and federal law and regulations. Using forms developed by the California Department of Education or as otherwise mutually agreed upon by CONTRACTOR and LEA, CONTRACTOR shall provide LEA, on a monthly basis, a written report of all incidents in which a statutory offense is committed by any LEA student, regardless if it results in a disciplinary action of suspension or expulsion. This includes all statutory offenses as described in Education Codes 48900 and 48915. CONTRACTOR shall also include incidents resulting in the use of a behavioral restraint and/or seclusion even if they were not a result of a violation of Education Code Sections 48900 and 48915. (Ed. Code § 49006.)

When CONTRACTOR seeks to remove a LEA student from the student's current educational placement for disciplinary reasons, CONTRACTOR shall immediately (within 24 hours) submit a written discipline report to LEA. Written discipline reports shall include, but not be limited to: the student's name, grade, race, ethnicity, and gender; the time, date, and description of the misconduct; the disciplinary action taken by

CONTRACTOR; and the rationale for such disciplinary action. A copy of the LEA student's behavior plan, if any, shall be submitted with the written discipline report. CONTRACTOR and LEA agree to participate in a manifestation determination at an IEP meeting no later than the tenth (10<sup>th</sup>) day after the decision is made to suspend the student for more than ten (10) school days or recommend expulsion of the student. LEA shall notify and invite CONTRACTOR representatives to the IEP team meeting where the manifestation determination will be made.

### **32. IEP TEAM MEETINGS**

An IEP team meeting shall be convened at least annually to evaluate: (1) the educational progress of each LEA student placed with CONTRACTOR, including all state assessment results pursuant to the requirements of Education Code section 52052; (2) whether or not the needs of the LEA student continue to be best met at the NPS; and (3) whether changes to the student's IEP are necessary, including whether the LEA student may be transitioned to a public school setting. (California Education Code sections 56366(a)(2)(B)(i) and (ii) and California Education Code section 56345(b)(4).)

If an LEA student is to be transferred from a NPS setting into a regular class setting in a public school for any part of the school day, the IEP team shall document, if appropriate, a description of activities provided to integrate the student into the regular education program, including the nature of each activity as well as the time spent on the activity each day or week and a description of the activities provided to support the transition of the student from the special education program into the regular education program. Each LEA student shall be allowed to provide confidential input to any representative of the student's IEP team. Except as otherwise provided in the Contract, CONTRACTOR and LEA shall participate in all IEP team meetings regarding LEA students for whom ISAs have been or may be executed. At any time during the term of this Contract, the Parent, CONTRACTOR, or LEA may request a review of the LEA student's IEP, subject to all procedural safeguards required by law, including reasonable notice given to, and participation of, CONTRACTOR, LEA, and Parent in the meeting. Every effort shall be made to schedule IEP team meetings at a time and place that is mutually convenient to CONTRACTOR, LEA, and Parent. CONTRACTOR shall provide to LEA, at no cost and prior to an annual or triennial IEP team meeting, documentation regarding the student's progress on goals and any and all assessments and written assessment reports (including testing protocols) created by CONTRACTOR and any of its agents or subcontractors, upon request and/or pursuant to LEA Procedures. It is understood that attendance at an IEP meeting is part of CONTRACTOR'S professional responsibility and is not a billable service under this Contract.

It is understood that CONTRACTOR shall utilize the LEA approved electronic IEP system for all IEP planning and progress reporting at LEA's discretion. LEA may provide training for any CONTRACTOR to ensure access to the approved system. CONTRACTOR shall maintain confidentiality of all IEP data on the approved system and shall protect the password requirements of the system. When a LEA student dis-enrolls from the NPS/A, the CONTRACTOR shall discontinue use of the approved system for that student.

Changes in any LEA student's educational program, including instruction, services, or instructional setting provided under this Contract, may only be made on the basis of revisions to the student's IEP. In the event that CONTRACTOR believes a LEA student requires a change of placement, CONTRACTOR may request a review of the student's IEP for the purposes of consideration of a change in the student's placement. A LEA student is entitled to remain in the last agreed upon and implemented placement unless Parent agrees otherwise or an Interim Alternative Educational Setting is deemed lawful and appropriate by LEA or OAH consistent with Section 1415(k)(4) of Title 20 of the United States Code.

### **33. SURROGATE PARENTS AND FOSTER YOUTH**

CONTRACTOR shall comply with LEA surrogate parent assignments. Surrogate parents shall serve as the child's Parent and have all the rights relative to the student's education that a parent has under the Individuals with Disabilities Education Act pursuant to 20 U.S.C. sections [1414-1482](#) and 34 C.F.R. sections [300.1-](#)

300.756. A pupil in foster care shall be defined pursuant to California Education Code section 42238.01(b). LEA shall annually notify CONTRACTOR who LEA has designated as the educational liaison for foster children. When a pupil in foster care is enrolled in a NPS by LEA any time after the completion of the student's second year of high school, CONTRACTOR shall schedule the pupil in courses leading towards graduation based on the diploma requirements of LEA unless provided notice otherwise in writing pursuant to Section 51225.1.

#### **34. DUE PROCESS PROCEEDINGS**

CONTRACTOR shall fully participate in special education due process proceedings including mediations and hearings, as requested by LEA. Participation includes CONTRACTOR's staff being made available for witness preparation and testimony as is necessary to facilitate a due process hearing. CONTRACTOR shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office of Civil Rights, or any other State and/or federal governmental body or agency. Full participation shall include, but in no way be limited to, cooperating with LEA representatives to provide complete answers raised by any investigator and/or the immediate provision of any and all documentation that pertains to the operation of CONTRACTOR's program and/or the implementation of a particular student's IEP/ISA.

#### **35. COMPLAINT PROCEDURES**

CONTRACTOR shall maintain and adhere to its own written procedures for responding to Parent complaints. These procedures shall include annually notifying and providing Parents of LEA students with appropriate information (including complaint forms) for the following: (1) Uniform Complaint Procedures pursuant to Title 5 of the California Code of Regulations section 4600 *et seq.*; (2) Nondiscrimination policy pursuant to Title 5 of the California Code of Regulations section 4960(a); (3) Sexual Harassment Policy, California Education Code section 231.5; (4) Title IX Student Grievance Procedure pursuant to Title 34 of the Code of Federal Regulations sections 106.8 and 106.9; (5) Notice of Privacy Practices in compliance with Health Insurance Portability and Accountability Act ("HIPAA"), 45 C.F.R. § 164.520; and (6) Notification and Complaint Procedures for Disability Access, pursuant to 42 U.S.C. §§ 12101 *et seq.* CONTRACTOR shall include verification of these procedures to LEA. CONTRACTOR shall immediately (within 24 hours) notify LEA of any complaints filed against it related to LEA students and provide LEA with all documentation related to the complaints and/or its investigation of complaints, including any and all reports generated as a result of an investigation.

#### **36. LEA STUDENT PROGRESS REPORTS/REPORT CARDS AND ASSESSMENTS**

Unless LEA requests in writing that progress reports be provided on a monthly basis, CONTRACTOR shall provide to Parents, with a concurrent copy sent to LEA, at least four (4) written progress reports/report cards. At a minimum, progress reports shall include progress over time towards IEP goals and objectives. A copy of the progress reports/report cards shall be maintained at CONTRACTOR's place of business.

CONTRACTOR shall also provide LEA representatives access to supporting documentation used to determine progress on any goal or objective, transition plans, and behavior intervention plans, including but not limited to log sheets, chart notes, observation notes, data sheets, pre-/post-tests, rubrics and other similar data collection used to determine progress or lack of progress on approved goals, objectives, transition plans or behavior intervention plans. LEA may request such data at any time within five (5) years of the date of service. CONTRACTOR shall maintain such information for at least five (5) years and shall provide this data supporting progress to LEA within five (5) business days of request. Additional time may be granted as needed by the LEA.

CONTRACTOR shall complete academic or other evaluations of the LEA student at least ten (10) days prior to the student's IEP team meeting for the purpose of reporting the LEA student's present levels of



performance at the IEP team meeting as required by State and federal laws and regulations and pursuant to LEA Procedures, and/or LEA practices. CONTRACTOR shall provide sufficient copies of its reports, documents, and projected goals to share with members of the IEP team at least five (5) business days prior to the IEP meeting. CONTRACTOR shall maintain supporting documentation, such as test protocols and data collection, which shall be made available to LEA within five (5) business days of request.

CONTRACTOR is responsible for all evaluation costs regarding the updating of goals and objectives, progress reporting, and development of present levels of performance. All assessments resulting from an assessment plan shall be provided by LEA unless LEA specifies in writing a request that CONTRACTOR perform such assessment. Any assessment and/or evaluation costs may be added to the ISA and/or approved separately by LEA at LEA's sole discretion.

It is understood that all billable hours must be in direct services to LEA students as specified in the ISA. For NPA services, supervision provided by a qualified individual as specified in Title 5 Regulation, subsection 3065, shall be determined as appropriate and included in the ISA. Supervision means the direct observation of services, data review, case conferencing and program design consistent with professional standards for each professional's license, certification, or credential.

CONTRACTOR shall not charge a LEA student's Parent(s) or LEA for the provision of progress reports, report cards, and/or any evaluations conducted in order to obtain present levels of performance, interviews, and/or attendance at any meetings. It is understood that all billable hours are limited to those specified on the ISA consistent with the IEP. It is understood that copies of data collection notes, forms, charts and other such data are part of the student's record and shall be made available to LEA upon written request.

### **37. TRANSCRIPTS**

When CONTRACTOR is a NPS, CONTRACTOR shall prepare transcripts at the close of each semester, or upon LEA student transfer, for LEA students in grades nine (9) through twelve (12) inclusive, and submit such transcripts on LEA-approved forms to the LEA student's school of residence for evaluation of progress toward completion of diploma requirements as specified in LEA Procedures. CONTRACTOR shall submit to LEA, the names of LEA students and their schools of residence for whom transcripts have been submitted as specified by LEA. All transcripts shall be maintained by CONTRACTOR and furnished to LEA upon request, consistent with the parameters of Sections 9 and 26 of this Contract.

### **38. LEA STUDENT CHANGE OF RESIDENCE**

Upon enrollment, CONTRACTOR shall notify Parents in writing of their obligation to notify CONTRACTOR of an LEA student's change of residence. CONTRACTOR shall maintain, and provide upon request by LEA, documentation of such notice to Parents. Within five (5) school days from the date CONTRACTOR becomes aware of a LEA student's change of residence, CONTRACTOR shall notify LEA in writing of the LEA student's change of residence as specified in LEA Procedures.

If CONTRACTOR had knowledge or should reasonably have had knowledge of an LEA student's change of residence and CONTRACTOR fails to follow the procedures specified in this section, LEA shall not be responsible for the costs of services delivered following the LEA student's change of residence.

### **39. WITHDRAWAL OF LEA STUDENT FROM NPS/A**

CONTRACTOR shall immediately report to LEA via telephone (within 24 hours) and in writing to LEA within five (5) business days when a LEA student is withdrawn from school and/or services without prior notice. This includes but is not limited to a LEA student's change of residence to a residence outside of LEA boundaries, and LEA student's discharge against professional advice from a NPS and/or residential treatment center ("RTC"). CONTRACTOR shall assist LEA to verify potential dropouts three (3) times per year.

**40. PARENT ACCESS**

CONTRACTOR shall provide for reasonable parental access to LEA students and all facilities including, but not limited to, the instructional setting, recreational activity areas, meeting rooms and student living quarters. CONTRACTOR shall comply with any known court orders regarding parental visits and access to LEA students.

CONTRACTOR operating programs associated with a NPS/RTC shall cooperate with a Parent's reasonable request for LEA student therapeutic visits in their home or at the NPS/RTC. CONTRACTOR shall require that Parents obtain prior written authorization for therapeutic visits from CONTRACTOR and LEA at least thirty (30) days in advance. CONTRACTOR shall facilitate all Parent travel and accommodations and for providing travel information to the parent as appropriate. Payment by LEA for approved travel-related expenses shall be made directly through LEA consistent with LEA Procedures.

CONTRACTOR shall notify LEA in writing immediately (within 24 hours) of all problems and/or concerns reported to parents, both verbal and written.

**41. LICENSED CHILDREN'S INSTITUTION ("LCI") CONTRACTORS AND RESIDENTIAL TREATMENT CENTER ("RTC") CONTRACTORS**

If CONTRACTOR is a LCI, CONTRACTOR shall adhere to all legal requirements regarding educational placements for LCI students as stated in Education Code sections 48853, 56155 *et seq.*, 56366(a)(2)(C), 56366.9, Health and Safety Code section 1501.1(b), AB 1858 (2004), AB 490 (Chapter 862, Statutes of 2003), AB 1261 (2005), AB 1166 Chapter 171 (2015), AB 167 Chapter 224 (2010), AB 216 Chapter 324 (2013), AB 379 Chapter 772 (2015), AB 1012 Chapter 703 (2015), and as set forth in the LEA Procedures. An LCI shall not require that a pupil be placed in its NPS as a condition of being placed in its residential facility.

If CONTRACTOR is a NPS/RTC, CONTRACTOR shall adhere to all legal requirements under the Individuals with Disabilities Education Act (IDEA), 20 U.S.C. section 1412(a)(1)(A) and Education Code section 56000 *et seq.*; amended and reorganized by the Individuals with Disabilities Education Improvement Act of 2004 (IDEIA), 20 U.S.C. section 1401(29); Education Code section 56031; Cal. Code Regs., Title 5, section 3001 *et seq.*, regarding the provision of counseling services, including residential care for students to receive a FAPE as set forth in the LEA student's IEPs. CONTRACTOR shall meet all monitoring requirements as noted in Section 43 below.

If CONTRACTOR is a NPS that is owned, operated by, or associated with a LCI, CONTRACTOR shall provide to LEA, on a quarterly basis, a list of all students, including those identified as eligible for special education. For those identified as special education students, the list shall include: 1) special education eligibility at the time of enrollment and; 2) the educational placement and services specified in each student's IEP at the time of enrollment. CONTRACTOR shall also provide LEA with a copy of the student's current IEP.

Unless placement is made pursuant to an Office of Administrative Hearings order or a lawfully executed agreement between LEA and Parent, LEA is not responsible for the costs associated with NPS placement until the date on which an IEP team meeting is convened by LEA for the student, the IEP team determines that a NPS placement is appropriate, and the IEP is signed by the student's Parent or another adult with educational decision-making rights.

In addition to meeting the certification requirements of the State of California, a CONTRACTOR that operates a program outside of California shall be certified or licensed by that state to provide, respectively,

special education and related services and designated instruction and related services to students under the federal Individuals with Disabilities Education Act (20 U.S.C. § 1400 *et seq.*).

#### **42. STATE MEAL MANDATE**

When CONTRACTOR is a NPS, CONTRACTOR and LEA shall satisfy the State Meal Mandate under California Education Code sections 49530, 49530.5 and 49550.

#### **43. MONITORING**

When CONTRACTOR is a NPS, LEA (or SELPA) shall conduct at least one onsite monitoring visit during each school year to the NPS at which LEA has a student attending and with which it maintains a master contract. The monitoring visit shall include, but is not limited to, a review of services provided to the student through the ISA between LEA and the NPS, a review of progress the student is making toward the goals set forth in the student's IEP, a review of progress the student is making toward the goals set forth in the student's BIP, if applicable, an observation of the pupil during instruction, and a walkthrough of the facility. LEA (or SELPA) shall report the findings resulting from the monitoring visit to the California Department of Education within 60 calendar days of the onsite visit.

LEA (or SELPA) shall conduct an onsite visit to the NPS before placement of a student if LEA does not have any students enrolled at the NPS at the time of placement. (Ed. Code § 56366.1.)

CONTRACTOR shall allow LEA representatives access to its facilities for additional periodic monitoring of each LEA student's instructional program. LEA shall have access to observe each LEA student at work, observe the instructional setting, interview CONTRACTOR, and review each LEA student's records and progress held by CONTRACTOR. LEA's access shall include unannounced monitoring visits. When making site visits, LEA shall initially report to CONTRACTOR's site administrative office. CONTRACTOR and LEA shall be invited to participate in the review of each LEA student's progress.

If CONTRACTOR is also an LCI and/or NPS/RTC, the CDE shall annually evaluate whether CONTRACTOR is in compliance with Education Code section 56366.9 and Health and Safety Code section 1501.1(b). LEA may also conduct its own onsite review of a NPS using LEA's Quality On-Site NPS Review Rubric.

The State Superintendent of Public Instruction ("Superintendent") shall monitor CONTRACTOR'S facilities, the educational environment, and the quality of the educational program, including the teaching staff, the credentials authorizing service, the standards-based core curriculum being employed, and the standard focused instructional materials used on a three-year cycle, as follows: (1) CONTRACTOR shall complete a self-review in year one; (2) Superintendent shall conduct an onsite review in year two; and (3) Superintendent shall conduct a follow-up visit in year three.

CONTRACTOR shall participate in any LEA or CDE compliance review, if applicable, to be conducted as aligned with the CDE Onsite Review and monitoring cycle in accordance with California Education Code section 56366.1(j). This review will address programmatic aspects of the NPS, compliance with relevant State and federal regulations, and Contract compliance. If requested by LEA, CONTRACTOR shall complete and submit a Nonpublic School/Agency Self-Review Assessment to LEA and CDE. CONTRACTOR shall conduct any follow-up or corrective action procedures related to review findings.

CONTRACTOR understands that LEA reserves the right to institute a program audit with or without cause. The program audit may include, but is not limited to, a review of core compliance areas of health and safety; curriculum/instruction; related services; and contractual, legal, and procedural compliance.

When CONTRACTOR is a NPS, CONTRACTOR shall collect all applicable data and prepare the applicable portion of a School Accountability Report Card as appropriate in accordance with California Education Code Section 33126.

## PERSONNEL

### 44. CLEARANCE REQUIREMENTS

#### If CONTRACTOR is a NPA:

When CONTRACTOR is an NPA, all employees, volunteers, and subcontractors of CONTRACTOR who will interact with LEA pupils outside the immediate supervision and control of the student's Parent or an LEA employee shall obtain clearance from both the California Department of Justice (hereinafter referred to as "CDOJ") and clearance from the Federal Bureau of Investigation (hereinafter referred to as "FBI"). Notwithstanding the restrictions on sharing and destroying criminal background check information and notwithstanding the express provisions of California Education Code sections 44237, 45125.1, and 56366.1, CONTRACTOR shall require all employees, volunteers, and subcontractors to submit fingerprints through LEA's Live Scan system, regardless of whether CONTRACTOR requires its employees and volunteers to submit fingerprints for background checks in accordance with its own procedures. In addition, CONTRACTOR shall require all employees, volunteers, and subcontractors who will interact with LEA students outside the immediate supervision and control of the student's Parent or an LEA employee to enroll in LEA's subsequent arrest notification service as required by California Penal Code section 11105.2.

No employees, volunteers, or subcontractors of CONTRACTOR who have been convicted of a violent or serious felony, as those terms are defined in California Education Code Section 44237 subdivision (h) shall interact with LEA students outside the immediate supervision and control of the student's Parent or an LEA employee, unless despite the employee's, volunteer's, or subcontractor's conviction of a violent or serious felony, they have met the criteria to be eligible for employment pursuant to California Education Code section 44237 subdivisions (i) or (j). CONTRACTOR hereby agrees that CONTRACTOR's employees and volunteers shall not interact with LEA students unless and until CDOJ and DBI clearances are ascertained through LEA's Live Scan system.

#### If CONTRACTOR is a NPS or RTC:

When CONTRACTOR is an NPS or RTC, CONTRACTOR shall comply with the requirements of California Education Code sections 44237, 35021.1, 35021.2, and 56366.1 including, but not limited to: obtaining clearance from both the California Department of Justice (hereinafter referred to as "CDOJ") and clearance from the Federal Bureau of Investigation (hereinafter referred to as "FBI") for CONTRACTOR's employees and volunteers who will have or likely may have any direct contact with LEA students. In addition, if CONTRACTOR is located outside of California, then the CONTRACTOR shall also obtain clearance from its state's department of justice. CONTRACTOR hereby agrees that CONTRACTOR's employees and volunteers shall not come in contact with LEA students until CDOJ, its state's DOJ, and FBI clearance are ascertained. CONTRACTOR shall certify in writing to LEA that none of its employees, and volunteers, unless CONTRACTOR determines that the volunteers will have no direct contact with students, or subcontractors who may come into contact with LEA students have been convicted of a violent or serious felony as those terms are defined in California Education Code section 44237(h), unless despite the employee's conviction of a violent or serious felony, he or she has met the criteria to be eligible for employment pursuant to California Education Code section 44237(i) or (j). CONTRACTOR shall certify to LEA that CONTRACTOR'S employees, volunteers, and subcontractors have successful background checks and CONTRACTOR enrolled in subsequent arrest notification service for all employees, volunteers, and subcontractors who may come into contact with LEA students.

Notwithstanding the restrictions on sharing and destroying criminal background check information, CONTRACTOR, upon demand, shall make available to LEA evidence of a successful criminal background check clearance and enrollment in subsequent arrest notification service, as provided, for each owner, operator, employee, volunteer, and subcontractor of the CONTRACTOR. CONTRACTOR is required to retain the evidence on-site, as specified, for all staff, including those licensed or credentialed by another state agency. Background clearances and proof of subsequent arrest notification service, as required by California Penal Code section 11105.2, for all staff shall be provided to the LEA upon request.

#### 45. STAFF QUALIFICATIONS

CONTRACTOR shall ensure that all individuals employed, contracted, and/or otherwise hired by CONTRACTOR to provide classroom and/or individualized instruction or related services hold a license, certificate, permit, or other document equivalent to that which staff in a public school are required to hold in the service rendered consistent with Education Code section 56366.1(n)(1) and are qualified pursuant to Title 34 of the Code of Federal Regulations sections 200.56 and 200.58, and Title 5 of the California Code of Regulations sections 3001(r), 3064 and 3065. Such qualified staff may only provide related services within the scope of their professional license, certification or credential and ethical standards set by each profession, and not assume responsibility or authority for another related services provider or special education teacher's scope of practice.

CONTRACTOR shall ensure that all staff are appropriately credentialed to provide instruction and services to students with the disabling conditions placed in their program/school through documentation provided to the CDE. (Cal. Code Regs., tit. 5, § 3064(a).)

When CONTRACTOR is a NPS, an appropriately qualified person shall serve as curricular and instructional leader, and be able to provide leadership, oversight and professional development. The administrator of the NPS holds or is in the process of obtaining one of the following: (A) An administrative credential granted by an accredited postsecondary educational institution and two years of experience with pupils with disabilities. (B) A pupil personnel services credential that authorizes school counseling or psychology. (C) A license as a clinical social worker issued by the Board of Behavioral Sciences. (D) A license in psychology regulated by the Board of Psychology. (E) A master's degree issued by an accredited postsecondary institution in education, special education, psychology, counseling, behavioral analysis, social work, behavioral science, or rehabilitation. (F) A credential authorizing special education instruction and at least two years of experience teaching in special education before becoming an administrator. (G) A license as a marriage and family therapist certified by the Board of Behavioral Sciences. (H) A license as an educational psychologist issued by the Board of Behavioral Sciences. (I) A license as a professional clinical counselor issued by the Board of Behavioral Sciences. (California Education Code §56366.1(a)(5))

CONTRACTOR shall comply with personnel standards and qualifications regarding instructional aides and teacher assistants respectively pursuant to federal requirements and California Education Code sections 45340 *et seq.* and 45350 *et seq.* Specifically, all paraprofessionals, including but not limited to, instructional aides and teacher assistants, employed, contracted, and/or otherwise hired or subcontracted by CONTRACTOR to provide classroom and/or individualized instruction or related services, shall possess a high school diploma (or its recognized equivalent) and at least one of the following qualifications: (a) completed at least two (2) years of study at an institution of higher education; or (b) obtained an associate's (or higher) degree; or (c) met a rigorous standard of quality and can demonstrate, through a formal state or local assessment (i) knowledge of, and the ability to assist in instructing, reading, writing, and mathematics; or (ii) knowledge of, and the ability to assist in instructing, reading readiness, writing readiness, and mathematics readiness, as appropriate. CONTRACTOR shall comply with all laws and regulations governing the licensed professions, including but not limited to, the provisions with respect to supervision.

In addition to meeting the certification requirements of the State of California, a CONTRACTOR that operates a program outside of this State and serving a LEA student shall be certified or licensed by that state

where it is located to provide special education and related services to pupils under the federal Individuals with Disabilities Education Act (20 U.S.C. § 1400 *et seq.*).

#### **46. VERIFICATION OF LICENSES, CREDENTIALS AND OTHER DOCUMENTS**

CONTRACTOR shall submit to LEA a staff list, and copies of all current licenses, credentials, certifications, permits and/or other documents which entitle the holder to provide special education and/or related services by individuals employed, contracted, and/or otherwise hired or sub-contracted by CONTRACTOR. CONTRACTOR shall ensure that all licenses, credentials, permits or other documents are on file at the office of the Sacramento County Superintendent of Schools. CONTRACTOR shall comply with the requirements of Section 44 Clearance Requirements and provide LEA with verified dates of Tuberculosis Test clearance for all employees, approved subcontractors and/or volunteers prior to such individuals starting to work with any LEA student.

CONTRACTOR shall monitor the status of licenses, credentials, certifications, permits and/or other documents for all individuals employed, contracted, and/or otherwise hired by CONTRACTOR. CONTRACTOR shall notify LEA and CDE in writing within thirty (30) days when personnel changes occur which may affect the provision of special education and/or related services to LEA students. CONTRACTOR shall notify LEA within thirty (30) days if any such licenses, certifications or waivers are expired, suspended, revoked, rescinded, challenged pursuant to an administrative or legal complaint or lawsuit, or otherwise nullified during the effective period of this Contract. LEA shall not be obligated to pay for any services provided by a person whose such licenses, certifications or waivers are expired, suspended, revoked, rescinded, or otherwise nullified during the period which such person is providing services under this Contract.

CONTRACTOR'S failure to notify LEA and CDE of any changes in credentialing/licensed staff may result in suspension or revocation of CDE certification and/or suspension or and shall be good cause for termination of this Contract by LEA.

CONTRACTOR shall identify to LEA any employee (or CONTRACTOR, if CONTRACTOR is an individual) expected to perform services under this Agreement who is then-receiving California State Teachers' Retirement System ("CalSTRS") benefits, and who may perform creditable service for the LEA as defined in Education Code 22119.5. Identification to LEA shall include the individual's full legal name and STRS and social security identification numbers. Before any services by the individual are provided, the CONTRACTOR shall provide to LEA a signed written confirmation from the individual that he/she is aware of the separation-from-service requirement and earnings limitations imposed by Education Code sections 22714, 24114, 24116, 24214, 24214.5, and 24215. CONTRACTOR shall thereafter provide on a monthly basis to the employee and LEA the actual amounts paid to the individual for services rendered under this Contract, with LEA responsible for reporting the individual's earnings to CalSTRS as required by law or regulation, including but not limited to Education Code section 22461.

#### **47. STAFF ABSENCE**

When CONTRACTOR is a NPS and a LEA student's classroom teacher is absent, CONTRACTOR shall provide an appropriately credentialed substitute teacher in the absent teacher's classroom in accordance with California Education Code section 56061. CONTRACTOR shall provide to LEA documentation of substitute coverage. Substitute teachers shall remain with their assigned class during all instructional time. LEA shall not be responsible for any payment for instruction and/or services when an appropriately credentialed substitute teacher is not provided.

When CONTRACTOR is a NPA and/or related services provider, and CONTRACTOR's service provider is absent, CONTRACTOR shall provide a qualified (as defined in Section 7 of this agreement and as determined by LEA) substitute, unless LEA provides appropriate coverage in lieu of CONTRACTOR's service

providers. It is understood that the parent of a LEA student shall not be deemed to be a qualified substitute for their student. LEA will not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides documentation evidencing the provision of “make-up” services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided. CONTRACTOR shall not “bank” or “carry over” make up service hours under any circumstances, unless otherwise agreed to in writing by CONTRACTOR and authorized LEA representative.

**48. STAFF PROFESSIONAL BEHAVIOR WHEN PROVIDING SERVICES AT SCHOOL OR SCHOOL RELATED EVENTS OR AT SCHOOL FACILITY AND/OR IN THE HOME**

It is understood that all employees, subcontractors, and volunteers of any certified NPS/A shall adhere to the customary professional and ethical standards when providing services. All practices shall only be within the scope of professional responsibility as defined in the professional code of conduct for each profession as well as any LEA professional standards as specified in Board policies and/or regulations when made available to the CONTRACTOR.

For services provided on a public school campus, CONTRACTOR shall comply with California Penal Code section 627.1 *et seq.*, as well as all other LEA Procedures and school campus-specific policies and procedures regarding visitors to/on school campuses. Such LEA Procedures shall be made available to the CONTRACTOR upon request. It is understood that the LEA public school credentialed classroom teacher is responsible for the instructional program, and all NPA service providers shall work collaboratively with the classroom teacher, who shall remain in charge of the instructional program. Failure to comply with this and all LEA requirements in this regard shall be sufficient cause for LEA to terminate this Contract.

CONTRACTOR providing services outside of the student’s school as specified in the IEP shall ensure that at least one Parent of the child or an adult caregiver with written and signed authority to make decisions in an emergency is present during provision of services. The names of any adult caregiver other than the Parent shall be provided to LEA prior to the start of any home-based services, including written and signed authorization in emergency situations. The adult caregiver cannot also be an employee or volunteer associated with the NPS/NPA service provider. All problems and/or concerns reported by CONTRACTOR to Parents, in either verbal or written form, shall also be immediately (within 24 hours) reported to the LEA.

## **HEALTH AND SAFETY MANDATES**

**49. HEALTH AND SAFETY**

CONTRACTOR shall comply with all applicable federal, State, and local, and laws, regulations, ordinances, policies, and procedures, and LEA Procedures regarding student and employee health and safety. CONTRACTOR shall comply with the requirements of California Education Code sections 35021 *et seq.*, 49406, and Health and Safety Code section 121545(a) regarding the examination of CONTRACTOR’s employees and volunteers for tuberculosis. CONTRACTOR shall provide to LEA documentation for each individual volunteering, employed, contracted, and/or otherwise hired by CONTRACTOR of such compliance before an individual comes in contact with a LEA student.

CONTRACTOR shall comply with OSHA Blood-Borne Pathogens Standards, 29 Code of Federal Regulations (CFR) section 1910.1030 *et seq.* and Cal/OSHA’s Bloodborne Pathogens Standards, Title 8 of the California Code of Regulations section 5193, when providing medical treatment or assistance to a student. CONTRACTOR further agrees to provide annual training regarding universal health care precautions and to post required notices in areas designated in the California Health and Safety Code.

See also the Health and Safety Addendum to Master Contract 2022-23 in Exhibit C.

**50. FACILITIES AND FACILITIES MODIFICATIONS**

CONTRACTOR shall provide special education and/or related services to students in facilities that comply with all applicable federal, State, and local laws, regulations, and ordinances related, but not limited to: disability access; fire, health, sanitation, and building standards and safety; fire warning systems; zoning permits; and occupancy capacity. When CONTRACTOR is a NPS, CONTRACTOR shall conduct fire drills as required by Title 5 California Code of Regulations section 550. During the duration of this Contract, if CONTRACTOR is subject to fines, penalties and findings of non-compliance, CONTRACTOR shall assume any and all responsibilities for payment of such financial obligations. CONTRACTOR shall also be responsible for any structural changes and/or modifications to CONTRACTOR's facilities as required complying with applicable federal, State, and local laws, regulations, and ordinances. Failure to notify the LEA and CDE of any changes in, major modification or relocation of facilities may result in the suspension or revocation of CDE certification and/or suspension or termination of this Contract by LEA.

In signing this Contract, CONTRACTOR certifies that its facilities either comply with federal and State of California and local laws regarding disability access, or possesses and has available upon demand, a self-evaluation and/or transition plan in accordance with said laws.

**51. ADMINISTRATION OF MEDICATION**

CONTRACTOR shall comply with the requirements of California Education Code section 49423 when CONTRACTOR serves a LEA student that is required to take prescription and/or over-the-counter medication during the school day. CONTRACTOR may designate personnel to assist the student with the administration of such medication after the student's parent(s) provides to CONTRACTOR: (a) a written statement from a physician detailing the type, administration method, amount, and time schedules by which such medication shall be taken; and (b) a written statement from the student's parent(s) granting CONTRACTOR permission to administer medication(s) as specified in the physician's statement. CONTRACTOR shall maintain, and provide to LEA upon request, copies of such written statements. CONTRACTOR shall maintain a written log for each student to whom medication is administered. Such written log shall specify the student's name; the type of medication; the date, time, and amount of each administration; and the name of CONTRACTOR's employee who administered the medication. CONTRACTOR maintains full responsibility for ensuring appropriate staff training in the administration of such medication consistent with physician's written orders. Any change in medication type, administration method, amount or schedule must be authorized by both a licensed physician and parent.

**52. INCIDENT/ACCIDENT REPORTING**

CONTRACTOR shall submit within 24 hours, electronically, any accident or incident report to LEA. CONTRACTOR shall properly submit required accident or incident reports pursuant to and as specified in LEA Procedures.

**53. CHILD ABUSE REPORTING**

CONTRACTOR hereby agrees to annually train all staff members, including volunteers, so that they are familiar with and agree to adhere to its own child and dependent adult abuse reporting obligations and procedures as specified in California Penal Code section 11164 *et seq.* and Education Code 44691. In addition, CONTRACTOR is to read and become familiar with the LEA's Mandated Child Abuse and Neglect Reporting Policies (BP 5141.4 and AR 5141.4). To protect the privacy rights of all parties involved (i.e., reporter, child and alleged abuser), reports will remain confidential as required by law and professional ethical mandates. A written statement from CONTRACTOR acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be submitted to the LEA before execution of this Contract and upon subsequent request from LEA.



In the event there is a suspicion of abuse conducted by anyone (students, staff, contractor or others) on or off campus, CONTRACTOR is to file the appropriate report to the Sacramento County Sheriff. CONTRACTOR is also to confidentially notify LEA's Legal Compliance Department ("Legal Compliance") of the report. CONTRACTOR is to cooperate with any investigation conducted by LEA in connection with such report.

#### **54. SEXUAL HARASSMENT**

CONTRACTOR shall have a Sexual and Gender Identity Harassment Policy that clearly describes the kinds of conduct that constitutes sexual harassment and that is prohibited by the CONTRACTOR's policy, as well as federal and State law. The policy should include procedures to make complaints without fear of retaliation, and for prompt and objective investigations of all sexual harassment complaints. CONTRACTOR further agrees to provide annual training to all employees regarding the laws concerning sexual harassment and related procedures pursuant to Government Code 12950.1.

#### **55. REPORTING OF MISSING CHILDREN**

CONTRACTOR assures LEA that all of its staff members, including volunteers, independent contractors and subcontractors, are familiar with and agree to adhere to requirements for reporting missing children as specified in California Education Code section 49370 *et seq.* A written statement acknowledging the legal requirements of such reporting and verification of staff adherence to such reporting shall be properly submitted to the LEA by CONTRACTOR before execution of this Contract and in response to subsequent requests by LEA. The written statement shall be submitted as specified by LEA.

### **FINANCIAL**

#### **56. ENROLLMENT, CONTRACTING, SERVICE TRACKING, ATTENDANCE REPORTING, AND BILLING PROCEDURES**

CONTRACTOR shall assure that the NPS/A has the necessary financial resources to provide an appropriate education for the students enrolled and will distribute those resources in such a manner to implement the IEP and ISA for each and every student.

CONTRACTOR shall comply with all LEA Procedures concerning enrollment, contracting, attendance reporting, service tracking and billing including requirements of electronic billing as specified by LEA Procedures, as well as provide all such records requested by LEA concerning the same. CONTRACTOR shall be paid for the provision of special education and/or related services specified in the LEA student's IEP and ISA which are provided on billable days of attendance. All payments to CONTRACTOR by LEA shall be made in accordance with the terms and conditions of this Contract and in compliance with LEA Procedures, and governed by all applicable federal and State of California laws.

If CONTRACTOR is a NPS, CONTRACTOR shall ensure that the NPS's enrollment procedures include verification of required immunizations (including but not limited to the adolescent pertussis booster vaccination (Tdap) for all students entering the seventh grade).

CONTRACTOR shall maintain separate registers for the basic education program, each related service, and services provided by instructional assistants, behavior intervention aides and bus aides. Original attendance forms (i.e., roll books for the basic education program, service tracking documents and notes for instructional assistants, behavioral intervention aides, bus aides, and each related service) shall be completed by the actual service provider whose signature shall appear on such forms and shall be available for review, inspection, or audit by LEA during the effective period of this Contract and for a period of five (5) years thereafter. CONTRACTOR shall verify the accuracy of minutes of reported attendance that is the basis of services being billed for payment.

CONTRACTOR shall submit invoices and related documents to LEA for payment, for each calendar month when education or related services were provided. Invoices and related documents shall be properly submitted electronically and in addition, on the LEA form provided in Exhibit D, with signatures in the manner prescribed by LEA. At a minimum, each invoice must contain the following information: type of service provided; month of service; specific days and times of services coordinated by the LEA approved calendar unless otherwise specified in the IEP or agreed to by the LEA; name of staff who provided the service and the individual's licensing and credentials; approved cost of each invoice; total for each service, subtotal for each type of service and total for the monthly invoice; date invoice was mailed; signature of NPS/A administrator authorizing that the information is accurate and consistent with the ISA, CDE certificates and staff notification; verification that attendance report is attached as appropriate; indication of any made-up sessions consistent with this Contract; verification that progress reports have been provided consistent with the ISA (monthly or quarterly unless specified otherwise on the ISA); and name of each LEA student for whom the service was provided. In the event services were not provided, each invoice shall include the rationale for why the services were not provided.

Such an invoice is subject to all conditions of this Contract. At the discretion of LEA, an electronic invoice may be required provided such notice has been made in writing and training provided to CONTRACTOR at no additional charge for such training.

Invoices shall be submitted no later than thirty (30) days after the end of the attendance accounting period in which the services were rendered. LEA shall make payment to CONTRACTOR based on the number of billable days of attendance and hours of service at rates specified in this contract within forty-five (45) days of LEA's receipt of properly submitted invoices prepared and submitted as specified in California Education Code Section 56366.5. CONTRACTOR shall correct deficiencies and submit rebilling invoices no later than thirty (30) calendar days after the invoice is returned by LEA. LEA shall pay properly submitted re-billing invoices no later than forty-five (45) days after the date a completely corrected re-billing invoice is received by LEA.

In no case shall initial payment claim submission for any Contract fiscal year (July through June) extend beyond December 31<sup>st</sup> after the close of the fiscal year. In no case shall any rebilling for the Contract fiscal year (July through June) extend beyond six (6) months after the close of the fiscal year unless approved by LEA to resolve billing issues including re-billing issues directly related to a delay in obtaining information from the Commission on Teacher Credentialing regarding teacher qualification, but no later than twelve (12) months from the close of the fiscal year. If the billing or re-billing error is the responsibility of LEA, then no limit is set provided that LEA and CONTRACTOR have communicated such concerns in writing during the 12-month period following the close of the fiscal year. LEA will not pay mileage for NPA employee.

## **57. RIGHT TO WITHHOLD PAYMENT**

LEA may withhold payment to CONTRACTOR when: (a) CONTRACTOR has failed to perform, in whole or in part, under the terms of this Contract; (b) CONTRACTOR has billed for services rendered on days other than billable days of attendance or for days when student was not in attendance and/or did not receive services; (c) CONTRACTOR was overpaid by LEA as determined by inspection, review, and/or audit of its program, work, and/or records; (d) CONTRACTOR has failed to provide supporting documentation with an invoice, as required by EC 56366.5(a); (e) education and/or related services are provided to students by personnel who are not appropriately credentialed, licensed, or otherwise qualified; (f) LEA has not received prior to school closure or contract termination, all documents concerning one or more LEA students enrolled in CONTRACTOR's educational program; (g) CONTRACTOR fails to confirm a student's change of residence to another district or confirms the change of residence to another district, but fails to notify LEA within five (5) days of such confirmation; (h) CONTRACTOR receives payment from Medi-Cal or from any other agency or funding source for a service provided to a LEA student; or (i) CONTRACTOR fails to provide the required liability/insurance documentation as outlined in Section 15 of this Contract. It is

understood that no payments shall be made for any invoices that are not received by six (6) months following the close of the prior fiscal year, for services provided in that year.

Final payment to CONTRACTOR in connection with the cessation of operations and/or termination of a Contract will be subject to the same documentation standards described for all payment claims for regular ongoing operations. In addition, final payment may be withheld by LEA until completion of a review or audit, if deemed necessary by LEA. Such review or audit will be completed within ninety (90) days. The final payment may be adjusted to offset any previous payments to CONTRACTOR determined to have been paid in error or in anticipation of correction of documentation deficiencies by the CONTRACTOR that remain uncorrected.

The amount which may be withheld by LEA with respect to each of the subparagraphs of the preceding paragraph are as follows: (a) the value of the service CONTRACTOR failed to perform; (b) the amount of overpayment; (c) the entire amount of the invoice for which satisfactory documentation has not been provided by CONTRACTOR; (d) the amount invoiced for services provided by the individual not appropriately credentialed, licensed, or otherwise qualified; (e) the proportionate amount of the invoice related to the applicable LEA student for the time period from the date the violation occurred and until the violation is cured; or (f) the amount paid to CONTRACTOR by Medi-Cal or another agency or funding source for the service provided to the LEA student.

If LEA determines that cause exists to withhold payment to CONTRACTOR, LEA shall, within ten (10) business days of this determination, provide to CONTRACTOR written notice that LEA is withholding payment. Such notice shall specify the basis or bases for LEA's withholding payment and the amount to be withheld. Within thirty (30) days from the date of receipt of such notice, CONTRACTOR shall take all necessary and appropriate action to correct the deficiencies that form the basis for LEA's withholding payment or submit a written request for extension of time to correct the deficiencies or submit to LEA written documentation demonstrating that the basis or bases cited by LEA for withholding payment is unfounded. Upon receipt of CONTRACTOR's written request showing good cause, LEA shall extend CONTRACTOR's time to correct deficiencies (usually an additional thirty (30) days), otherwise payment will be denied.

If after subsequent request for payment has been denied and CONTRACTOR believes that payment should not be withheld, CONTRACTOR shall send written notice to LEA specifying the reason it believes payment should not be withheld. LEA shall respond to CONTRACTOR's notice within thirty (30) business days by indicating that a warrant for the amount of payment will be made or stating the reason LEA believes payment should not be made. If LEA fails to respond within thirty (30) business days or a dispute regarding the withholding of payment continues after the LEA's response to CONTRACTOR's notice, CONTRACTOR may invoke the following escalation policy.

After forty-five (45) business days: The CONTRACTOR may notify the LEA's Authorized Representative of the dispute in writing. The LEA Authorized Representative shall respond to the CONTRACTOR in writing within fifteen (15) business days.

After sixty (60) business days: Disagreements between LEA and CONTRACTOR concerning the Contract may be appealed to the Sacramento County Superintendent of Schools or the State Superintendent of Public Instruction pursuant to the provisions of California Education Code Section 56366(c)(2).

## **58. PAYMENT FROM OUTSIDE AGENCIES**

CONTRACTOR shall notify LEA when Medi-Cal or any other agency is billed for the costs associated with the provision of special education and/or related services to LEA students. Upon request, CONTRACTOR shall provide to LEA any and all documentation regarding reports, billing, and/or payment by Medi-Cal or any other agency for the costs associated with the provision of special education and/or related services to LEA students. CONTRACTOR shall provide prior written notice of the rights and protections required by

Title 34 of the Code of Federal Regulations section 300.154(d) whenever it seeks to use the LEA students' public benefits to pay for special education and related services. Such notice shall be provided before seeking payment from Medi-Cal for the first time and annually.

## 59. PAYMENT FOR ABSENCES

### NONPUBLIC SCHOOL (NPS) STAFF ABSENCE

Whenever a classroom teacher employed by CONTRACTOR is absent, CONTRACTOR shall provide an appropriately credentialed substitute teacher in the absent teacher's classroom in accordance with California Education Code section 56061. CONTRACTOR shall provide to LEA documentation of substitute coverage pursuant to the LEA Procedures. Substitute teachers shall remain with their assigned class during all instructional time. LEA will not pay for instruction and/or services unless said instruction or service is provided by an appropriately credentialed substitute teacher.

Whenever a related service provider is absent, CONTRACTOR shall provide a qualified (as defined in Section 7 of this Contract and as determined by LEA) substitute. LEA will not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides documentation evidencing the provision of "make-up" services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided unless otherwise agreed in a LEA student's IEP.

### NONPUBLIC SCHOOL (NPS) STUDENT ABSENCE

If CONTRACTOR is a NPS, no later than the tenth (10<sup>th</sup>) cumulative day of a LEA student's unexcused absence, CONTRACTOR shall notify the LEA of such absence.

Criteria for a billable day for payment purposes is one (1) day of attendance as defined in California Education Code, sections 46010, 46010.3 and 46307. LEA shall not pay for services provided on days that a student's attendance does not qualify for Average Daily Attendance (ADA) reimbursement under state law. *Per Diem* rates for LEA students whose IEPs authorize less than a full instructional day may be adjusted on a pro rata basis in accordance with the actual proportion of the school day the student was served. LEA shall not be responsible for payment of related services for days on which a student's attendance does not qualify for Average Daily Attendance ("ADA") reimbursement under state law, nor shall student be eligible for make-up services.

### NONPUBLIC AGENCY (NPA) STAFF ABSENCE

When CONTRACTOR is a NPA and CONTRACTOR's service provider is absent, CONTRACTOR shall provide a qualified (as defined in Section 7 of this Contract and as determined by LEA) substitute, unless LEA provides appropriate coverage in lieu of CONTRACTOR's service providers. LEA shall not pay for services unless a qualified substitute is provided and/or CONTRACTOR provides documentation evidencing the provision of "make-up" services by a qualified service provider within thirty (30) calendar days from the date on which the services should have been provided. CONTRACTOR shall not "bank" or "carry over" make up service hours under any circumstances, unless otherwise agreed to in writing by CONTRACTOR and LEA. In the event services were not provided, reasons for why the services were not provided shall be included.

### NONPUBLIC AGENCY (NPA) STUDENT ABSENCE

If CONTRACTOR is a NPA, it shall notify LEA of the absence of a LEA student no later than the fifth (5<sup>th</sup>) consecutive service day of the student's absence. LEA shall not be responsible for the payment of services when a student is absent.

**60. LEA and/or NONPUBLIC SCHOOL CLOSURE DUE TO EMERGENCY**

The following shall apply in the event of a LEA or NPS school closure due to an emergency in accordance with Education Code sections 41422 and 46392:

- a. If CONTRACTOR remains open, if allowed, during an emergency for the reasons set forth in Education Code section 41422 and serves LEA students appropriately as delineated in the ISA, CONTRACTOR shall receive payment, regardless of whether LEA is open or closed.
- a. If CONTRACTOR is closed during an emergency for the reasons set forth in Education Code section 41422, if LEA is able to obtain alternative placement for the LEA student, CONTRACTOR shall not receive payment for days the student is not in attendance due to CONTRACTOR's NPS closure. If LEA is unable to obtain an alternative placement for the LEA student, CONTRACTOR shall receive payment consistent with the signed ISA, as though the student were continuing in regular attendance, until an alternative placement can be found, so long as CONTRACTOR complies with Section 60(d), below.
- b. If both LEA and CONTRACTOR are closed during an emergency for the reasons set forth in Education Code section 41422, on days LEA is funded, CONTRACTOR shall receive payment consistent with the LEA student's ISA, until an alternative placement for the LEA student can be found so long as CONTRACTOR complies with Section 60(d), below. If LEA is able to obtain an alternative placement for the LEA student, CONTRACTOR shall not receive payment for days the student is not in attendance due to CONTRACTOR'S NPS closure.
- c. CONTRACTOR shall, in the case of school closures during an emergency for the reasons set forth in Education Code section 41422, implement the LEA student's IEP in accordance with Education Code 56345(a)(9) pertaining to emergency conditions and continue implementing ISAs for enrolled students . CONTRACTOR shall ensure its students have reliable internet accessibility as well as the physical technology (i.e. Chromebooks, i-Pad, hot-spots etc.) as required to access and participate. .
- d. In the event of CONTRACTOR'S closure during an emergency, LEA reserves the right to withhold payment to CONTRACTOR for instruction and services not rendered pursuant to an LEA student's ISA, consistent with Section 59.

When the emergency school closure is lifted, CONTRACTOR shall notify LEA of any lost instructional minutes for any LEA student. CONTRACTOR and LEAs shall work collaboratively to determine the need for make-up days or service changes, and shall work together to amend IEP and ISA paperwork as appropriate.

**61. INSPECTION AND AUDIT**

The CONTRACTOR shall maintain and LEA shall have the right to examine and audit all of the books, records, documents, accounting procedures and practices and other evidence that reflect all costs claimed to have been incurred or fees claimed to have been earned under this Contract.

CONTRACTOR shall provide access to LEA to all records including, but not limited to those documents identified in Section 9 of this Contract. CONTRACTOR shall also make available to LEA all budgetary information including operating budgets submitted by CONTRACTOR to LEA for the relevant contract period being audited.

CONTRACTOR shall make all records available at the office of LEA or CONTRACTOR (to be specified by LEA) at all reasonable times and without charge. CONTRACTOR shall provide all records to LEA within five (5) working days of a written request. CONTRACTOR shall, at no cost to LEA, provide assistance for such examination or audit. LEA's rights under this section shall also include access to CONTRACTOR's

offices for purposes of interviewing CONTRACTOR's employees. If any document or evidence is stored in an electronic form, a hard copy shall be made available to LEA, unless LEA agrees to the use of the electronic format. Such access shall also include unannounced inspections by LEA.

CONTRACTOR shall obtain from its subcontractors and suppliers written agreements to the requirements of this section and shall provide a copy of such agreements to LEA upon request by LEA.

If an inspection, review, or audit by LEA, a state agency, a federal agency, and/or an independent agency/firm determines that CONTRACTOR owes LEA monies as a result of CONTRACTOR's over billing or failure to perform, in whole or in part, any of its obligations under this Contract, LEA shall provide to CONTRACTOR written notice demanding payment from CONTRACTOR and specifying the basis or bases for such demand. Unless CONTRACTOR and LEA otherwise agree in writing, CONTRACTOR shall pay to LEA the full amount owed as a result of CONTRACTOR's over billing and/or failure to perform, in whole or in part, any of its obligations under this Contract, as determined by an inspection, review, or audit by LEA, a state agency, a federal agency, and/or an independent agency/firm. CONTRACTOR shall make such payment to LEA within thirty (30) days of receipt of LEA's written notice demanding payment.

## **62. RATE SCHEDULE**

The attached Rate Schedule (Exhibit A) limits the number of LEA students that may be enrolled and maximum dollar amount of the Contract. It may also limit the maximum number of LEA students that can be provided specific services. Per Diem rates for LEA students whose IEPs authorize less than a full instructional day may be adjusted proportionally. In such cases only, the adjustments in basic education rate shall be based on the required minimum number of minutes per grade level as noted in California Education Code Section 46200-46208.

Special education and/or related services offered by CONTRACTOR shall be provided by qualified personnel as per State and federal law, and the codes and charges for such educational and/or related services during the term of this Contract, shall be as stated in Exhibit A.

When CONTRACTOR is a NPS associated with a RTC ("NPS/RTC"), Educationally Related Mental Health Services ("ERMHS") are provided in an integrated, intensive, educationally related therapeutic residential setting which includes social emotional/behavior support through individual counseling, group counseling, family consultation and support, as appropriate. It is a collaborative model which includes educational professionals and related service providers, where all supports and services are integrated in the NPS/RTC program. Costs for ERMHS are all inclusive and combined with the daily rate as ERMHS+RB ("ERMHS + Room and Board"). ERMHS plus Room and Board payments are based on positive attendance (payable for up to a maximum of 365 days) only, with up to a maximum of 10 days payment per LEA student, per contract year, when a bed is unoccupied, for home visits of a therapeutic nature. Any NPS or RTC requesting a change in rate for any services provided during a subsequent contract year must make a request in writing to the Sacramento County SELPA Directors, with a copy sent to LEA Director or designee, by January 15th of each calendar year. Increases will only be considered for approval for entities that have received a positive review on the LEA's Quality On-Site NPS Review Rubric.

## **63. DEBARMENT CERTIFICATION**

By signing this Contract, CONTRACTOR certifies that:

- (a) CONTRACTOR and any of its shareholders, partners, or executive officers are not presently debarred, suspended, proposed for debarment, or declared ineligible for the award of contracts by any federal agency, and
- (b) CONTRACTOR and any of its shareholders, partners, or executive officers have not, within a three-year period preceding this Contract, been convicted of or had a civil judgment rendered against them

for: commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, any state or local government contract or subcontract; violation of federal or any state antitrust statutes relating to the submission of offers; or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; and are not presently indicted for, or otherwise criminally or civilly charged by a Government entity with, commission of any of these offenses.

The Parties hereto have executed this Contract by and through their duly authorized agents or representatives. This Contract is effective on the 1<sup>st</sup> day of July, 2022 and terminates at 5:00 P.M. on June 30, 2023, unless sooner terminated as provided herein.

**CONTRACTOR**

Mountain Valley Child and Family Services Inc.  
Mountain Valley School - Nevada City

**LEA**

Sacramento City Unified School District

By: Teresa Petrie 12-2-2022  
Teresa Petrie Date  
Director of Contracts

DocuSigned by:  
Rose Ramos 12/14/2022  
CC6FE7C204D7402... Date  
Rose Ramos  
Chief Business Officer

**Notices to CONTRACTOR shall be addressed to:**

[Mountain Valley Child and Family Services, Inc.](#)  
Teresa Petrie, Director of Contracts  
Mountain Valley School - Nevada City  
24077 State Hwy 49  
Nevada City, CA 95959

P: 530-265-9057 F: 530-292-3803  
Email: [teresa@mv.email](mailto:teresa@mv.email)

**Notices to LEA shall be addressed to:**

Geovanni Linares, Director III, Special Education  
Sacramento City Unified School District  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

P: 916-643-9163 F: 916-643-9466  
Email: [Geovanni-linares@scusd.edu](mailto:Geovanni-linares@scusd.edu)

**EXHIBIT A: 2022-2023 RATES**

4.1 RATE SCHEDULE FOR CONTRACT YEAR

The CONTRACTOR: Mountain Valley Child and Family Services Inc. Mountain Valley School - Nevada City  
CDS NUMBER:

Maximum Contract Amount: See Purchase Order

PER ED CODE 56366 – TEACHER-TO-PUPIL RATIO: 1:9

Education service(s) offered by the CONTRACTOR and the charges for such service(s) during the term of this contract shall be as follows:

- 1) Daily Basic Education Rate: \$212.00
- 2) Inclusive Education Program (Includes Educational Counseling (not ed related mental health) services, Speech & Language services, Behavior Intervention Planning, and Occupational Therapy as specified on the student’s IEP.) DAILY RATE:
- 3) Related Services

<u>SERVICE</u>	<u>RATE</u>	<u>PERIOD</u>
Mental Health		
Residential Room & Board	<u>\$729.00</u>	<u>Per Day</u>
Transportation		
Intensive Individual Services (340)		
Language and Speech (415)		
Adapted Physical Education (425)		
Health and Nursing: Specialized Physical Health Care (435)		
Health and Nursing: Other Services (436)		
Assistive Technology Services (445)		
Occupational Therapy (450)		
Physical Therapy (460)		
Individual Counseling (510)		
Counseling and Guidance (515)		
Parent Counseling (520)		
Social Work Services (525)		
Psychological Services (530)		
Behavior Intervention Services (535)		
Specialized Services for Low Incidence Disabilities (610)		
Specialized Deaf and Hard of Hearing (710)		
Interpreter Services (715)		
Audiological Services (720)		
Specialized Vision Services (725)		
Orientation and Mobility (730)		
Specialized Orthopedic Services (740)		
Reader Services (745)		
Transcription Services (755)		
Recreation Services, Including Therapeutic (760)		
College Awareness (820)		
Work Experience Education (850)		
Job Coaching (855)		
Mentoring (860)		
Other (900)		



**EXHIBIT B: 2022-2023 ISA**

**INDIVIDUAL SERVICES AGREEMENT (ISA) FOR NONPUBLIC, NONSECTARIAN SCHOOL SERVICES**  
(Education Code Sections 56365 et seq.)

This agreement is effective on July 1, 2022 or the date student begins attending a nonpublic school or receiving services from a nonpublic agency, if after the date identified, and terminates at 5:00 P.M. on June 30, 2023, unless sooner terminated as provided in the Master Contract and by applicable law.

LEA: Sacramento City Unified School District Nonpublic School/Agency \_\_\_\_\_

LEA Case Manager: Name \_\_\_\_\_ Phone Number \_\_\_\_\_

Pupil Name \_\_\_\_\_ Sex:  M  F Grade: \_  
(Last) (First) (M.I.)

Address \_\_\_\_\_ City \_\_\_\_\_ State/Zip \_\_\_\_\_

DOB \_\_\_\_\_ Residential Setting:  Home  Foster  LCI # \_\_\_\_\_  OTHER \_\_\_\_\_

Parent/Guardian \_\_\_\_\_ Phone (\_\_\_\_) \_\_\_\_\_ (\_\_\_\_) \_\_\_\_\_  
(Residence) (Business)

Address \_\_\_\_\_ City \_\_\_\_\_ State/Zip \_\_\_\_\_  
(If different from student)

**AGREEMENT TERMS:**

- Nonpublic School:* The average number of minutes in the instructional day will be: \_\_\_\_\_ during the regular school year  
\_\_\_\_\_ during the extended school year
- Nonpublic School:* The number of school days in the calendar of the school year are: \_\_\_\_\_ during the regular school year  
\_\_\_\_\_ during the extended school year
- Educational services as specified in the IEP shall be provided by the CONTRACTOR and paid at the rates specified below.*

*A. INCLUSIVE AND/OR BASIC EDUCATION PROGRAM RATE: (Applies to nonpublic schools only):*

Daily Rate: \_\_\_\_\_

**Estimated # of Days x Daily Rate = Projected Basic Education Costs**

**B. RELATED SERVICES**

SERVICE	Provider			# of Times per wk/mo/yr., Duration; or per IEP; or as needed	Cost per session	Maximum Number of Sessions	Estimated Maximum Total Cost for Contracted Period
	LEA	NPS	OTHER Specify				
Intensive Individual Services (340)							
Language/Speech Therapy (415) a. Individual b. Group							
Adapted Physical Ed. (425)							
Health and Nursing: Specialized Physical Health Care (435)							
Health and Nursing Services: Other (436)							

SERVICE	Provider			# of Times per wk/mo/yr., Duration; or per IEP; or as needed	Cost per session	Maximum Number of Sessions	Estimated Maximum Total Cost for Contracted Period
	LEA	NPS	OTHER Specify				
Assistive Technology Services (445)							
Occupational Therapy (450)							
Physical Therapy (460)							
Individual Counseling (510)							
Counseling and guidance (515).							
Parent Counseling (520)							
Social Work Services (525)							
Psychological Services (530)							
Behavior Intervention Services (535)							
Specialized Services for Low Incidence Disabilities (610)							
Specialized Deaf and Hard of Hearing Services (710)							
Interpreter Services (715)							
Audiological Services (720)							
Specialized Vision Services (725)							
Orientation and Mobility (730)							
Braille Transcription (735)							
Specialized Orthopedic Service (740)							
Reader Services (745)							
Note Taking Services (750)							
Transcription Services (755)							
Recreation Services (760)							
College Awareness Preparation (820)							
Vocational Assessment, Counseling, Guidance and Career Assessment (830)							
Career Awareness (840)							
Work Experience Education (850)							
Mentoring (860)							

SERVICE	Provider			# of Times per wk/mo/yr., Duration; or per IEP; or as needed	Cost per session	Maximum Number of Sessions	Estimated Maximum Total Cost for Contracted Period
	LEA	NPS	OTHER Specify				
Agency Linkages (865)							
Travel Training (870)							
Other Transition Services (890)							
Other (900)							
Other (900)							
Transportation-Emergency b. Transportation-Parent							
Bus Passes							
Other							

ESTIMATED MAXIMUM RELATED SERVICES COSTS \$ \_\_\_\_\_

**TOTAL ESTIMATED MAXIMUM BASIC EDUCATION AND RELATED SERVICES COSTS** \$ \_\_\_\_\_

4. Other Provisions/Attachments:

\_\_\_\_\_

\_\_\_\_\_

5. MASTER CONTRACT APPROVED BY THE GOVERNING BOARD ON \_\_\_\_\_

6. Progress Reporting Requirements:  Quarterly  Monthly  Other (Specify) \_\_\_\_\_

The parties hereto have executed this Individual Services Agreement by and through their duly authorized agents or representatives as set forth below.

**CONTRACTOR**  
Mountain Valley Child and Family Services Inc.  
Mountain Valley School - Nevada City

LEA  
Sacramento City Unified School District

By: \_\_\_\_\_ Date  
Teresa Petrie  
Director of Contracts

By: \_\_\_\_\_ Date  
Rose Ramos  
Chief Business Officer

**EXHIBIT C: HEALTH AND SAFETY ADDENDUM**

1. Contractor shall comply with any and all local, federal, and/or state guidelines and/or regulations regarding workplace health and safety, including but not limited to any guidelines or regulations regarding the COVID-19 pandemic, and Contractor shall be solely responsible for implementing any and all requirements imposed by such local, federal, and/or state guidelines and/or regulations. Contractor acknowledges and agrees that LEA, at its sole discretion, may impose additional requirements on all Contractors and their employees and/or subcontractors while they are present on LEA sites and/or property or during any interactions with LEA staff and students to comply with applicable regulations related workplace health and safety and/or to further LEA's efforts to provide a safe environment on its property. Contractor shall comply with any such additional LEA requirements. Contractor will, at its own cost and expense, review, follow, implement, and monitor safety and health measures as part of LEA's health and safety plans, policies and procedures and/or local, federal and/or state guidelines and regulations, including but not limited to vaccinations, testing, social distancing, face coverings, and sanitation.
2. Contractor's responsibility for the Clearance Requirements identified in Section 44 of the Master Contract extends to all of its employees, subcontractors, volunteers, employees of subcontractors, and anyone acting on behalf of Contractor who comes into contact with LEA students and/or staff regardless of whether they are designated as employees or as acting as independent contractors of the Contractor.
3. Contractor recognizes that there is presently an element of risk of COVID-19 transmission inherent in visiting public spaces, such as LEA's facilities and grounds, and/or engaging in activities, gatherings, or events with or within proximity of others, including, without limitation, accident, personal or bodily injury, illness, viral or bacterial exposure or infection, and/or death, and that engaging in such activities may be dangerous. Contractor agrees that LEA cannot ensure the safety of Contractor or any of its employees, subcontractors, volunteers, employees of subcontractors, or anyone acting on behalf of Contractor from the risks of COVID-19 or other related or similar pandemics. Contractor has reviewed and understands the risks reflected in the local, state, and federal alerts, guidelines, and regulations. Contractor assumes all risks, known and unknown to it, its employees, subcontractors, volunteers, employees of subcontractors, or anyone acting on behalf of Contractor arising from Contractor's provision of services pursuant to this Agreement, including risks related to COVID-19. Contractor assumes full responsibility for any sickness, hospitalization, bodily injury, death, loss of personal property, quarantines, and all related costs and expenses incurred by Contractor, Contractor's employees, subcontractors, volunteers, employees of subcontractors, or anyone acting on behalf of Contractor arising from Contractor's provision of services pursuant to this Agreement.
4. Pursuant to the indemnification requirements in this Agreement, Contractor shall indemnify, hold harmless, and defend LEA from any damage, harm, or claim arising from Contractor's compliance or lack of compliance, with the requirements set forth in this Addendum. Additionally, if Contractor does not comply with any requirement set forth in this Addendum, then LEA may terminate this Agreement immediately, and Contractor shall be solely responsible for any and all associated costs, harm, or damage, incurred by LEA related to this breach.

5. In the event any provision or part of this Addendum is found to be invalid or unenforceable, the validity, legality, and enforceability of the remaining provisions shall not be affected or impaired in anyway and shall continue on with full force and effect.

**EXHIBIT D: INVOICE (NPA)**



**Invoice #:**  
**Invoice Date:**  
**PO #:**  
**Month of Service:**

**BILL TO:** Sacramento City Unified School District  
5735 47th Avenue  
Sacramento, CA 95824  
**SEND INVOICE TO:** [SPED-Invoices@scusd.edu](mailto:SPED-Invoices@scusd.edu)

<b>REMIT TO</b> <b>NPA:</b> <b>Address:</b> <b>City/ST/Zip:</b>	<b>Contact Name:</b> <b>Email:</b> <b>Phone/Fax:</b>
--	--

**SERVICE TYPE: (ex. Speech)**

SERVICE DATE	DURATION	STUDENT NAME	CLINICIAN	CLINICIAN TYPE	RATE	COST
				SLP		
				SLPA		
<b>SUBTOTAL</b>						\$ -

**SERVICE TYPE: (ex. Occupational Therapy)**

SERVICE DATE	DURATION	STUDENT NAME	CLINICIAN	CLINICIAN TYPE	RATE	COST
				OTR		
				COTA		
<b>SUBTOTAL</b>						\$ -

**SERVICE TYPE: (ex. Physical Therapy)**

SERVICE DATE	DURATION	STUDENT NAME	CLINICIAN	CLINICIAN TYPE	RATE	COST
				PT		
				PTA		
<b>SUBTOTAL</b>						\$ -
<b>TOTAL</b>						\$ -

**NPA Administrator's Signature:**  
\_\_\_\_\_

**DATE:** \_\_\_\_\_

*\*Authorized NPA Signature- The signature of a nonpublic agency official certifies under penalty of perjury that the above and attached information is true and correct.*

**EXHIBIT D: INVOICE (NPS)**



**Invoice #**  
**Invoice Date**  
**PO #**  
**Month of Service**

**BILL TO:** Sacramento City Unified School District  
5735 47th Avenue  
Sacramento, CA 95824

**SEND INVOICE TO:** [SPED-Invoices@scusd.edu](mailto:SPED-Invoices@scusd.edu)

<b>REMIT TO</b>	<b>Contact Name:</b>
<b>NPs:</b>	<b>Email:</b>
<b>Address:</b>	<b>Phone/Fax:</b>
<b>City/ST/Zip:</b>	

**ATTENDANCE:**

STUDENT NAME	NPS SITE CASE MANAGER	# DAYS	COST
<b>SUBTOTAL</b>			\$ -

**RELATED SERVICE TYPE: (ex. Speech)**

SERVICE DATE	DURATION	STUDENT NAME	CLINICIAN	CLINICIAN TYPE	RATE	COST
				SLP		
				SLPA		
<b>SUBTOTAL</b>						\$ -

**RELATED SERVICE TYPE: (ex. Occupational Therapy)**

SERVICE DATE	DURATION	STUDENT NAME	CLINICIAN	CLINICIAN TYPE	RATE	COST
				OTR		
				COTA		
<b>SUBTOTAL</b>						\$ -
<b>TOTAL</b>						\$ -

**NPS Administrator's Signature:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

*\*Authorized NPS Signature- The signature of a nonpublic school official certifies under penalty of perjury that the above and attached information is true and correct. Attachments include: Daily Attendance Records, Related Service Records, and Absence Notes.*

**EXHIBIT E: ATTENDANCE REGISTER (NPS ONLY)**



**Sacramento City Unified School District**  
5735 47th Ave Sacramento, CA 95824  
(916) 643-9174

**Non-Public Location:** \_\_\_\_\_

**SCUSD P.O. Number** \_\_\_\_\_

**Attendance Month:** \_\_\_\_\_ **to** \_\_\_\_\_

**Total Number of Enrolled Students** \_\_\_\_\_

**Attendance Key:**

<b>P-</b> Present	<b>B-</b> Behavior Related Absence
<b>A-</b> Absent	<b>H-</b> Holiday/ No School

*\* Please only use values listed above when reporting attendance \**

**Please Submit To**  
[SPED-Invoices@scusd.edu](mailto:SPED-Invoices@scusd.edu)

Date:																											Total Student Attendance Days
List Students Alphabetically Last Name, First Name	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F		
1																											
2																											
3																											

**NPS Administrator's Certification:**

To the best of my knowledge and belief, this State School register page has been kept as required by law and in accordance with the instruction of the Superintendent of Public Instruction.

Administrator Name \_\_\_\_\_ Administrator Signature \_\_\_\_\_ Date: \_\_\_\_\_

Please submit your attendance reports no later than the 7th day of the following month. For example, July attendance reports should be submitted by August 7th or the last business day prior.





Thank you for choosing CDW. We have received your quote.

Hardware    Software    Services    IT Solutions    Brands    Research Hub

# Review and Complete Purchase

**BOB LYONS,**

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

**Convert Quote to Order**

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
NDWN376	1/13/2023	NEW SCHOOL	1592600	<b>\$154,920.48</b>

## QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<a href="#">HPE Aruba - SFP+ Transceiver Module - 10 GigE</a> Mfg. Part#: J9151E UNSPSC: 43201553 Contract: Sourcewell 081419-CDW Tech Catalog (081419#CDW)	20	5470535	\$1,314.38	\$26,287.60
<a href="#">HPE Aruba Direct Attach Copper Cable - 10GBase direct attach cable - 3.3 ft</a> Mfg. Part#: J9281D UNSPSC: 26121609 Contract: Sourcewell 081419-CDW Tech Catalog (081419#CDW)	4	4915982	\$54.00	\$216.00
<a href="#">HPE Aruba X371 - power supply - hot-plug redundant - 250 Watt</a> Mfg. Part#: JL085A#ABA UNSPSC: 39121004 Contract: Sourcewell 081419-CDW Tech Catalog (081419#CDW)	2	4360869	\$250.00	\$500.00
<a href="#">HPE Aruba X372 - Power Supply - Hot-Plug Redundant - 1050 Watt</a> Mfg. Part#: JL087A#ABA UNSPSC: 39121004 Contract: Sourcewell 081419-CDW Tech Catalog (081419#CDW)	12	4360871	\$537.00	\$6,444.00
<a href="#">HPE Aruba 6300M 24-Port SFP+ and 4-Port SFP56 Switch</a> Mfg. Part#: JL658A UNSPSC: 43222612 Contract: Sourcewell 081419-CDW Tech Catalog (081419#CDW)	1	5817450	\$7,572.00	\$7,572.00
<a href="#">Aruba AP-515 (US) Unified AP</a> Mfg. Part#: Q9H63A UNSPSC: 43223108 Contract: Sourcewell 081419-CDW Tech Catalog (081419#CDW)	34	5364138	\$540.00	\$18,360.00

**QUOTE DETAILS (CONT.)**

<a href="#">HPE Aruba Central Foundation - subscription license (5 years) - 1 access po</a>	39	6532001	\$200.00	\$7,800.00
Mfg. Part#: Q9Y60AAE Electronic distribution - NO MEDIA Contract: Sourcwell 081419-CDW Tech Catalog - Software (081419-CDW)				
<a href="#">HPE Aruba Central Foundation - subscription license (5 years) - 1 switch (2)</a>	12	6573503	\$592.00	\$7,104.00
Mfg. Part#: Q9Y75AAE Electronic distribution - NO MEDIA Contract: Sourcwell 081419-CDW Tech Catalog - Software (081419-CDW)				
<a href="#">HPE Aruba Central Foundation - subscription license (5 years) - 1 switch (4)</a>	1	6519748	\$930.00	\$930.00
Mfg. Part#: Q9Y80AAE Electronic distribution - NO MEDIA Contract: Sourcwell 081419-CDW Tech Catalog - Software (081419-CDW)				
<a href="#">HPE Aruba AP-MNT-B Campus AP Type B Mount Bracket Kit</a>	22	5617107	\$11.00	\$242.00
Mfg. Part#: R3J16A UNSPSC: 31162313 Contract: Sourcwell 081419-CDW Tech Catalog (081419#CDW)				
<a href="#">HPE Aruba AP-MNT-D Campus Access Point Type D Mount Bracket Kit</a>	12	5617110	\$13.00	\$156.00
Mfg. Part#: R3J18A UNSPSC: 31162313 Contract: Sourcwell 081419-CDW Tech Catalog (081419#CDW)				
<a href="#">HPE Aruba AP-567 802.11ax Dual Radio Antenna Outdoor Access Point</a>	5	6251176	\$638.00	\$3,190.00
Mfg. Part#: R4W49A Contract: Sourcwell 081419-CDW Tech Catalog (081419#CDW)				
<a href="#">HPE AP-270-MNT-H3 AP-270 Series Outdoor AP Hanging or Dual-Tilt Install Mou</a>	5	6329560	\$63.00	\$315.00
Mfg. Part#: R6W11A Contract: Sourcwell 081419-CDW Tech Catalog (081419#CDW)				
<a href="#">ARUBA 6200M 24G CL4 POE 4SFP+ SWITCH</a>	1	7302826	\$2,628.00	\$2,628.00
Mfg. Part#: R8Q68A Contract: Sourcwell 081419-CDW Tech Catalog (081419#CDW)				
<a href="#">ARUBA 6200M 36G 12SR5 CL6 POE</a>	11	7301679	\$5,635.00	\$61,985.00
Mfg. Part#: R8Q71A Contract: Sourcwell 081419-CDW Tech Catalog (081419#CDW)				

<b>SUBTOTAL</b>	\$143,729.60
<b>SHIPPING</b>	\$0.00
<b>SALES TAX</b>	\$11,190.88
<b>GRAND TOTAL</b>	<b>\$154,920.48</b>

**PURCHASER BILLING INFO**

**DELIVER TO**

**Billing Address:**

SACRAMENTO CITY UNIFIED SCHOOL DIST  
ACCOUNTING SERV  
5735 47TH AVE  
SACRAMENTO, CA 95824-4528  
Phone: (916) 277-6665

**Payment Terms:** NET 30 Days-Govt/Ed

**Shipping Address:**

SACRAMENTO CITY UNIFIED SCHOOL DIST  
BOB LYONS  
3051 REDDING AVE  
SACRAMENTO, CA 95820-2122

**Shipping Method:** UPS Ground (2-3 days)

**Please remit payments to:**

CDW Government  
75 Remittance Drive  
Suite 1515  
Chicago, IL 60675-1515



**Sales Contact Info**

**Pat Hein** | (866) 642-8073 | [pathei@cdwg.com](mailto:pathei@cdwg.com)

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This order is subject to CDW's Terms and Conditions of Sales and Service Projects at

<http://www.cdw.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager

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# QUOTATION

**TO:** Kitchell for Sacramento USD

**DATE:** January 4, 2023

**BY:** Dan Baxter

(916) 923-2180 PH

**CONTACT:** Jeff Dees

**PHONE:** 916-648-9700

[dan@playgroundpros.com](mailto:dan@playgroundpros.com)

**EMAIL:** [jdees@kitchell.com](mailto:jdees@kitchell.com)

**REFERENCE:** **Bret Harte ES**

### Poligon DSA Shelters

	Qty	Description	Each	Total
<b>MATERIALS:</b>	1	DSA RAM30X60MR, Multi-Rib Roof, MCH 10'		\$ 104,130.00
		Includes Gutters and downspouts		-
		Standard structure, Powder coated, frame only		-
		Roof & P/C color from standard Poligon selection		-
		Sourcewell Discount for direct purchase		(\$8,330.40)

**ENGINEERING:** Included

### SUB TOTAL

95,799.60

**SALES TAX:**

8.75% \$ 8,382.47

**FREIGHT:**

Ship to sacramento, CA 95818 10,550.00

**TOTAL:**

**\$114,732.07**

### Quote Valid for 30 Days

**Price increases or surcharges may be applied due to the volatility of steel and raw material cost.**

*Engineering is for CA DSA seal on structural drawings on file with DSA.*

*DSA fees, site plan, in-plant and on-site inspections are required and are the sole responsibility of the buyer along with all associated cost. Manufacturing will not begin until the buyer has issued a purchase order to an in-plant inspector, and Poligon has been notified of this transaction.*

Your 3rd party in-plant welding inspector must notify Poligon of all requirements in writing before production.

*Freight assumes combination with other deliveries which may delay shipment by days or weeks.*

*Anchor bolts are not supplied by Poligon.*

*Powder coating option and roof color to selected from standard list.*

**TERMS:** 25% Downpayment required on all orders; balance COD or Net 30 w/credit approval

*Net 30 on entire order for Municipal Purchase Orders only*

*Delivery approximately 11 weeks after approval of submittals.*

*Customer is responsible for off loading of the truck within two hours of arrival.*

***The above price does not include installation.***

**I accept the terms and pricing listed on the above quotation:**

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

***Please Make Purchase Orders/Contracts Out To:***

**PorterCorp** C/O All About Play 4240 N 136th Ave, Holland, MI 49424

***Please Make All Payments To:***

**PorterCorp** and mail to: PorterCorp 4240 N. 136th Ave., Holland, MI 49424

*Your Business Is Greatly Appreciated.*

3844 Presidio Street • Sacramento, CA 95838 • Phone (916) 923-2180 • [www.playgroundpros.com](http://www.playgroundpros.com)



100

500

0

0

CAT2 Equipment- Switches		23-005
Selection Criteria	Weight*	
Cost	30	
Design	20	
Extent of positive experience with District and/or other Public Agencies in California (including references)	20	
Company Size and Stability	10	
Quote preparation, thoroughness and responsiveness to RFP requirements	10	
Terms of Service and Implementation Timeline	10	
	100	

AMS.Net	
Raw Score**	Weighted Score***
4	120
3	60
5	100
4	40
4	40
4	40
	400

CDWG	
Raw Score**	Weighted Score***
3	90
5	100
5	100
5	50
5	50
4	40
	430

NetSync	
Raw Score**	Weighted Score***
5	150
3	60
3	60
4	40
5	50
5	50
	410

Dark Fiber		23-006
Selection Criteria	Weight*	
Cost	30	
Design	20	
Extent of positive experience with District and/or other Public Agencies in California (including references)	20	
Company Size and Stability	10	
Quote preparation, thoroughness and responsiveness to RFP requirements	10	
Terms of Service and Implementation Timeline	10	
	100	

Comcast	
Raw Score**	Weighted Score***
5	150
5	100
5	100
5	50
5	50
5	50
	500

AT&T	
Raw Score**	Weighted Score***
3	90
4	80
1	20
5	50
2	20
2	20
	280

Consolidated	
Raw Score**	Weighted Score***
4	120
2	40
3	60
3	30
2	20
1	10
	280

Notes:  
 \* Percentage weights must add up to 100%. Price must be weighted the heaviest.  
 \*\* Evaluated on a scale of 1 to 5: 1=worst, 5=best. Max score of 500

\*\*\* Weight x Raw Score

Reviewed by:

Bob Lyons

Vincent Flores

Marissa Mancilla

Tim Gamble

Aron Jones

Loy Mattison





0

Raw Score**	Weighted Score***
	0
	0
	0
	0
	0
	0
	0

Crown Castle

Raw Score**	Weighted Score***
2	60
4	80
2	40
5	50
3	30
1	10
	270



## Change Order 01

Date: February 21, 2023

Project Name: Shade Structures - Group 2A  
 Project No: 455-1  
 DSA File No: 34-53  
 DSA Application No: 02-120001, 02-120003, 02-120004 & 02-120005

The following parties agree to the terms of this Change Order:

**Owner: Sacramento City USD**  
 5735 47th Ave.  
 Sacramento, CA 95824

**Contractor: Clark/Sullivan Construction**  
 1340 Blue Oaks Blvd., Suite 150  
 Roseville, CA 95678

**Architect: HMC Architects**  
 2102 Capitol Ave Ste 100  
 Sacramento, CA 95816

**Construction Manager: Kitchell**  
 2450 Venture Oaks Way, Suite 500  
 Sacramento, CA 95833

Reference	Description	Cost	Days Ext.
CO#01	CO# 01 - Additional contract days for completion of work due to shipping delays of shade structure material deliveries.	\$0	99
Requested by:	C/S Construction		
Performed by:	N/A		
Reason:	Shipment delays by Park Planet for SS framing and roof paneling.		
Contract time will be adjusted as follows:		Original Contract Amount with Allowances:	<b>\$ 2,557,043.00</b>
Previous Completion Date: 12/18/2022		Amount of Previously Approved AED(s)/PCO(s):	N/A
Type Number of Days 99 Calendar Days Extension (zero unless otherwise indicated)		Amount of this Change Order:	\$0
Current Completion Date: <b><u>3/27/2023</u></b>		Revised Contract Amount After this change order:	<b>\$ 2,557,043.00</b>

The undersigned Contractor approves the foregoing as to the changes, if any, to the Contract Price specified for each item, and as to the extension of time allowed, if any, for completion of the entire work as stated therein, and agrees to furnish all labor, materials and services and perform all work necessary to complete any additional work specified for the consideration stated therein. Submission of sums which have no basis in fact or which Contractor knows are false are at the sole risk of Contractor and may be a violation of the False Claims Act set forth under Government Code section 12650 et seq.

This change order is subject to approval by the governing board of this District and must be signed by the District. Until such time as this change order is approved by the District's governing board and executed by a duly authorized District representative, this change order is not effective and not binding.

It is expressly understood that the compensation and time, if any, granted herein represent a full accord and satisfaction for any and all time and cost impacts of the items herein, and Contractor waives any and all further compensation or time extension based on the items herein. The value of the extra work or changes expressly includes any and all of the Contractor's costs and expenses, and its subcontractors, both direct and indirect, resulting from additional time required on the project or resulting from delay to the project including without limitation, cumulative impacts. Any costs, expenses, damages or time extensions not included are deemed waived.

**Signatures**

District: Sacramento City USD

Contractor: Clark/Sullivan Construction

\_\_\_\_\_  
Rose Ramos, CBO                                  Date

\_\_\_\_\_  
Brian Wagner, Project Manager                                  Date

Architect: HMC Architects

Construction Manager: Kitchell

\_\_\_\_\_  
Vipul Safi, Principal                                  Date

\_\_\_\_\_  
Monica Witte, Project Manager                                  Date



## Change Order 01

Date: February 21, 2023

Project Name: Shade Structures - Group 2B  
 Project No: 455-2  
 DSA File No: 34-53  
 DSA Application No: 02-120000, 02-120002, 02-120006 & 02-120007

The following parties agree to the terms of this Change Order:

**Owner: Sacramento City USD**  
 5735 47th Ave.  
 Sacramento, CA 95824

**Contractor: Clark/Sullivan Construction**  
 1340 Blue Oaks Blvd., Suite 150  
 Roseville, CA 95678

**Architect: HMC Architects**  
 2102 Capitol Ave Ste 100  
 Sacramento, CA 95816

**Construction Manager: Kitchell**  
 2450 Venture Oaks Way, Suite 500  
 Sacramento, CA 95833

Reference	Description	Cost	Days Ext.
CO#01	CO# 01 - Additional contract days for completion of work due to shipping delays of shade structure material deliveries.	\$0	86
Requested by:	C/S Construction		
Performed by:	N/A		
Reason:	Shipment delays by Park Planet for SS framing and roof paneling.		
Contract time will be adjusted as follows:			
	Original Contract Amount with Allowances:	<b>\$ 2,350,387.00</b>	
Previous Completion Date: 12/27/2022	Amount of Previously Approved AED(s)/PCO(s):	N/A	
Type Number of Days 86 Calendar Days Extension (zero unless otherwise indicated)	Amount of this Change Order:	\$0	
Current Completion Date: <b><u>3/23/2023</u></b>	Revised Contract Amount After this change order:	<b>\$ 2,350,387.00</b>	

The undersigned Contractor approves the foregoing as to the changes, if any, to the Contract Price specified for each item, and as to the extension of time allowed, if any, for completion of the entire work as stated therein, and agrees to furnish all labor, materials and services and perform all work necessary to complete any additional work specified for the consideration stated therein. Submission of sums which have no basis in fact or which Contractor knows are false are at the sole risk of Contractor and may be a violation of the False Claims Act set forth under Government Code section 12650 et seq.

This change order is subject to approval by the governing board of this District and must be signed by the District. Until such time as this change order is approved by the District's governing board and executed by a duly authorized District representative, this change order is not effective and not binding.





# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1b

**Meeting Date:** March 16, 2023

**Subject:** Approve Personnel Transactions

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

**Division:** Human Resources Services

**Recommendation:** Approve Personnel Transactions

**Background/Rationale:** N/A

**Financial Considerations:** N/A

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

**Documents Attached:**

1. Certificated Personnel Transactions Dated March 16, 2023
2. Classified Personnel Transactions Dated March 16, 2023

**Estimated Time of Presentation:** N/A

**Submitted by:** Cancy McArn, Ed.D, Chief Human Resources Officer

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

**Attachment 1: CERTIFICATED 3/16/2023**

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
<b>EMPLOY/ REEMPLOY</b>							
MUTRUX	AMANDA	O	Teacher, Elementary	A. M. WINN - K-8	2/14/2023	6/30/2023	EMPLOY PROB 2/14/23
SCHROEDER	ADRIANNA	B	Teacher, High School	WEST CAMPUS	2/21/2023	6/30/2023	EMPLOY PROB 2/21/23
THOMPSON	HEATHER	B	Lang. Speech & Hearing Speclst	SPECIAL EDUCATION DEPARTMENT	3/6/2023	6/30/2023	EMPLOY PROB 3/6/23
YANG	TINA	B	Teacher, Elementary	ELDER CREEK ELEMENTARY SCHOOL	2/16/2023	6/30/2023	REEMPL PROB 2/16/23
ZAREMBA	MELISSA	O	Teacher, High School	ROSEMONT HIGH SCHOOL	1/30/2023	6/30/2023	EMPLOY PROB 1/30/23
<b>LEAVES</b>							
BIER	CHARLOTTE	A	Teacher, Child Development	EARLY LEARNING & CARE PROGRAMS	2/17/2023	6/30/2023	ADMIN LOA (PD) 2/17/23-6/30/23
DIAZ	MARIELA	C	Teacher, Elementary	EDWARD KEMBLE ELEMENTARY	2/23/2023	2/28/2023	LOA (UNPD) 2/23-28/23
DIAZ	MARIELA	C	Teacher, Elementary	EDWARD KEMBLE ELEMENTARY	3/1/2023	6/30/2023	LOA RTN 3/1/23
ELLEFSEN	MICHELE	A	Teacher, Elementary	ABRAHAM LINCOLN ELEMENTARY	2/3/2023	4/3/2023	LOA (PD) FMLA/CFRA 2/3-4/3/23
JARQUIN	AMALIA	B	Teacher, Elementary	EDWARD KEMBLE ELEMENTARY	1/30/2023	3/7/2023	LOA (PD) FMLA/CFRA 1/30-3/7/23
KENNEDY	LYNELL	A	Teacher, K-8	MARTIN L. KING JR ELEMENTARY	2/23/2023	5/24/2023	LOA (PD) FMLA/CFRA 2/23-5/24/23
LEE	DONALD	A	Teacher, High School	JOHN F. KENNEDY HIGH SCHOOL	3/4/2023	3/17/2023	LOA (PD) 3/4-3/17/23
NIBLOCK	MATTHEW	C	Assistant Principal, High Sch	ACCELERATED ACADEMY	2/22/2023	6/30/2023	ADMIN LOA (PD) 2/22-6/30/23
PEREZ	ALEJANDRA	A	Teacher, Elementary Spec Subj	CESAR CHAVEZ INTERMEDIATE	2/27/2023	3/22/2023	EXT LOA (PD) 2/27-3/22/23
RODRIGUEZ	LINDSEY	A	Teacher, Elementary	FATHER K.B. KENNY - K-8	2/8/2023	3/31/2023	LOA (PD) FMLA/CFRA 2/8-3/31/23
SANCHEZ	HEIDII	A	Teacher, Spec Ed	CAPITAL CITY SCHOOL	2/22/2023	3/1/2023	EXT LOA (PD) FMLA/CFRA 2/22-3/1/23
SEMIANKOVICH	LIYA	A	School Nurse	HEALTH SERVICES	3/9/2023	4/4/2023	EXT LOA (PD) 3/9/23-4/4/23
SEMIANKOVICH	LIYA	A	School Nurse	HEALTH SERVICES	4/5/2023	6/16/2023	LOA (PD) FMLA/CFRA 4/5/23-6/16/23
VAN LANINGHAM	RAYMOND	A	Teacher, Spec Ed	SPECIAL EDUCATION DEPARTMENT	2/24/2023	6/30/2023	ADMIN LOA (PD) 2/24/23
WILSON	MARIA-NGA	A	Teacher, Elementary	ETHEL I. BAKER ELEMENTARY	3/2/2023	6/30/2023	LOA RTN 3/2/23
YANG	GER	A	Teacher, Elementary	ELDER CREEK ELEMENTARY SCHOOL	12/7/2022	4/3/2023	AMEND LOA (PD) 12/7/22-4/3/23
YANG	GER	A	Teacher, Elementary	ELDER CREEK ELEMENTARY SCHOOL	4/4/2023	6/15/2023	LOA (PD) FMLA/CFRA 4/4-6/15/23
<b>RE-ASSIGN/STATUS CHANGE</b>							
ARRIAGA	SHAUNNA	B	Program Specialist, Special Ed	SPECIAL EDUCATION DEPARTMENT	3/6/2023	6/30/2023	REA/STCHG 3/6/23
PADILLA	YOLANDA	A	Teacher, Child Development	EARLY LEARNING & CARE PROGRAMS	2/27/2023	6/30/2023	REA/STCHG 2/27/23
<b>SEPARATE / RESIGN / RETIRE</b>							
EBERLE	CYNTHIA	A	Teacher, Elementary	PONY EXPRESS ELEMENTARY SCHOOL	12/31/2022	2/28/2023	SEP/RETIRE 2/28/23
GLEASON JR	RICKEY	O	Teacher, Resource, Special Ed.	ROSEMONT HIGH SCHOOL	1/12/2023	6/16/2023	SEP / RESIGN 6/16/23
HORNE	PHILIP	A	Teacher, High School	THE MET	7/1/2022	6/16/2023	SEP / RETIRE 6/16/23
KINGSTON	LINDA	A	Dir II Car Rdins & Mstr Schedl	COUNSELING SERVICES	7/1/2022	6/30/2023	SEP/RETIRE 6/30/23
MAMOLA	JAMES	A	Teacher, High School, Contin.	AMERICAN LEGION HIGH SCHOOL	7/1/2022	6/16/2023	SEP / RETIRE 6/16/23
MEYERS	CAROLINE	B	Teacher, Elementary	DAVID LUBIN ELEMENTARY SCHOOL	8/25/2022	2/3/2023	SEP/RESIGN 2/3/23
TOTH	ANNETTE	O	Teacher, Elementary	LEATAATA FLOYD ELEMENTARY	7/1/2022	1/31/2023	SEP/RESIGN 1/31/23
<b>TRANSFER</b>							
SIMMONS	HEATHER	A	Teacher, K-8	JOHN H. STILL - K-8	2/9/2023	6/30/2023	TR 2/9/23

NameLast

NameFirst

JobPerm JobClass

PrimeSite

BegDate

EndDate

Comment

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment



**Attachment 2: CLASSIFIED 3/16/2023**

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
<b>EMPLOY/ REEMPLOY</b>							
ALEMAN	DAVID	B	Clerk II	HOLLYWOOD PARK ELEMENTARY	2/15/2023	6/30/2023	EMPLOY PROB 2/15/23
AMIRI	MOHAMMAD	B	Teacher Assistant, Bilingual	C. K. McCLATCHY HIGH SCHOOL	2/21/2023	6/30/2023	EMPLOY BROB 2/21/23
AYALA	ANGELICA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	3/6/2023	6/30/2023	EMPLOY PROB1 3/6/23
BORRAYO	FLORA	B	School Office Manager I	PETER BURNETT ELEMENTARY	2/9/2023	6/30/2023	EMPLOY PROB 2/9/23
CYSEWSKI	JANET	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	3/6/2023	6/30/2023	EMPLOY PROB1 3/6/23
GARCIA	BRIE	B	Instructional Aide	LEONARDO da VINCI ELEMENTARY	11/28/2022	6/30/2023	AMEND EMPLOY 11/28/22
LI	CHUNYU	B	Teacher Assistant, Bilingual	WILLIAM LAND ELEMENTARY	2/14/2023	6/30/2023	EMPLOY PROB 2/14/23
LOPEZ	ELIANNA	B	Noon Duty	WOODBINE ELEMENTARY SCHOOL	2/21/2023	6/30/2023	EMPLOY PROB 2/21/23
MOORE	MELVIN	B	Noon Duty	PONY EXPRESS ELEMENTARY SCHOOL	2/15/2023	6/30/2023	EMPLOY PROB 2/15/23
ORTEGA DIAZ	GENESIS	B	Instructional Aide	H.W. HARKNESS ELEMENTARY	2/14/2023	6/30/2023	EMPLOY PROB 2/14/23
ORTIZ	XAVIER	B	Noon Duty	LEONARDO da VINCI ELEMENTARY	1/30/2023	6/30/2023	EMPLOY PROB 1/30/23
PAULY	MARTIN	B	Inst Aid, Spec Ed	JOHN F. KENNEDY HIGH SCHOOL	2/15/2023	6/30/2023	EMPLOY PROB 2/15/23
PERSON	REBECCA	B	Campus Supervisor I	AMERICAN LEGION HIGH SCHOOL	2/6/2023	6/30/2023	EMPLOY PROB 2/6/23
RYZHOV	SERGEY	B	Assessor-Translator MOC	MATRICULATION/ORIENTATION CNTR	2/21/2023	6/30/2023	EMPLOY PROB 1 2/21/23
SANCHEZ	JULIA	B	Clerk II	PETER BURNETT ELEMENTARY	2/15/2023	6/30/2023	EMPLOY PROB 2/15/23
SPITTLES	DEANNA	B	Instructional Aide	TAHOE ELEMENTARY SCHOOL	2/21/2023	6/30/2023	EMPLOY PROB 2/21/23
THOMAS	KRYSTAL	B	Executive Director, LCAP	DEPUTY SUPERINTENDENT	2/1/2023	6/30/2023	EMPLOY PROB 2/1/23
<b>LEAVES</b>							
ACOSTA	RITA	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	7/1/2022	2/28/2023	AMEND LOA (UNPD) 7/1/22-2/28/23
ACOSTA	RITA	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	3/1/2023	6/30/2023	LOA RTN 3/1/23
ALVARADO	ANTHONY	B	Facilities Maint Laborer I	FACILITIES MAINTENANCE	2/25/2023	6/30/2023	LOA RTN 2/25/23
ASKEW	STEVEN	B	Facilities Maint Laborer I	FACILITIES MAINTENANCE	2/25/2023	6/30/2023	LOA RTN 2/25/23
BOLDEN	TANYA	A	School Office Manager I	LEATAATA FLOYD ELEMENTARY	2/16/2023	3/16/2023	LOA (PD) FMLA/CFRA 2/16-3/16/23
BROADBENT	MISTY	A	Bus Driver	TRANSPORTATION SERVICES	2/17/2023	4/8/2023	LOA (PD) 2/17/23-4/8/23
GALINDO	NORMA	B	Food Service Lead, Comp HS	NUTRITION SERVICES DEPARTMENT	1/17/2023	2/3/2023	LOA (PD) FMLA/CFRA 1/17/23-2/3/23
GALINDO	NORMA	B	Food Service Lead, Comp HS	NUTRITION SERVICES DEPARTMENT	2/4/2023	6/30/2023	LOA RTN 2/4/23
MURILLO DE PENA	MANUELA	A	Clerk II	H.W. HARKNESS ELEMENTARY	12/23/2022	1/31/2023	LOA (PD) 12/23/22-1/31/23
MURILLO DE PENA	MANUELA	A	Clerk II	H.W. HARKNESS ELEMENTARY	2/1/2023	6/30/2023	LOA RTN (PD) 2/1/23
SESSIONS	LATASHA	A	Campus Monitor	SUCCESS ACADEMY	2/23/2023	6/30/2023	ADMIN LOA RTN (PD) 2/23/23
STRONG	GENE	A	Campus Monitor	HIRAM W. JOHNSON HIGH SCHOOL	2/7/2023	6/30/2023	EXT LOA (UNPD) 2/7-6/30/23
WRIGHT	MICHAEL	A	Inst Aid, Spec Ed	LUTHER BURBANK HIGH SCHOOL	3/9/2023	6/30/2023	LOA (PD) RTN 3/9/23
<b>RE-ASSIGN/STATUS CHANGE</b>							
ARGO	BOBBIE	B	Fund Spec	BUDGET SERVICES	3/13/2023	6/30/2023	REA/STCHG 3/13/23
BRUNO ESPINO	MARIA	B	School Plant Ops Mngr I	CROCKER/RIVERSIDE ELEMENTARY	2/21/2023	6/30/2023	REA/STCHG 2/21/23
BUFFINGTON	DANIEL	B	Student and Family Support	STUDENT SUPPORT&HEALTH SRVCS	2/27/2023	3/31/2023	REA/STCHG 2/27/23
CARTMILL	CASEY	B	Lead Campus Supervisor	C. K. McCLATCHY HIGH SCHOOL	2/8/2023	6/30/2023	REA 2/8/23
CHA	CHIA	B	Office Tchncn III	YOUTH DEVELOPMENT	3/6/2023	6/30/2023	REA/STCHG 3/6/23
CHU	MELODY	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	2/27/2023	2/28/2023	REA/STCHG 2/27/23
DILWORTH	SHALEANA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	3/2/2023	6/30/2023	REA/STCHG 3/2/23
ESTRADA	RAYMOND	B	Manager II, Employee Comp	EMPLOYEE COMPENSATION	2/2/2023	6/30/2023	REA/STCHG 2/2/23
FERNANDEZ	OBDULIA	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	3/2/2023	6/30/2023	REA/STCHG 3/2/23
HANNIGAN	LYNZEY	B	Mngr II, Dist Ops & Sec Svcs	BUILDINGS & GROUNDS/OPERATIONS	1/23/2023	1/31/2023	REA/STCHG 1/23/23
HENDERSON	ONRICKA	B	Controller-Bookkeeper HS	JOHN F. KENNEDY HIGH SCHOOL	2/6/2023	6/30/2023	REA 2/6/23
HOLMGREN	MIRYEA	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	3/1/2023	6/30/2023	REA/STCHG 3/1/23
REID	PAUL	B	Custodian	C. K. McCLATCHY HIGH SCHOOL	2/27/2023	6/30/2023	REA 2/27/23
SMITH	COURTNEY	A	Office Tchncn II	ROSA PARKS MIDDLE SCHOOL	1/21/2023	6/30/2023	REA / STCHG 1/21/23
THOMAS	AN-MARIE	A	Campus Monitor	WEST CAMPUS	9/26/2022	6/30/2023	AMEND REA 9/26/23
VAZQUEZ	DAMARIS	B	Instructional Aide	WASHINGTON ELEMENTARY SCHOOL	1/9/2023	6/30/2023	REA/STCHG 1/9/23
<b>SEPARATE / RESIGN / RETIRE</b>							
ARAGON	DAWN	A	Clerk II	JAMES W MARSHALL ELEMENTARY	2/1/2023	2/28/2023	SEP/39MO 2/28/23
BAROCIO	YOLANDA	A	Noon Duty	WILLIAM LAND ELEMENTARY	9/1/2022	2/14/2023	SEP/39 MO 2/14/23
DIAZ	JOSE	B	Maint and Grounds Asst Sprvsr	FACILITIES MAINTENANCE	2/1/2023	2/28/2023	SEP/RESIGN 2/28/23





# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1c

**Meeting Date:** March 16, 2023

**Subject:** *Approve Donations to the District for the Period of February 1-28, 2023*

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

**Division:** Business Services

**Recommendation:** Accept the donations to the District for the period of February 1-28, 2023.

**Background/Rationale:** Per Board Policy 3290 Gifts, Grants and Bequests, the Board of Education accepts donations on behalf of the schools and the District. After Board approval, the Board Office will send a letter of recognition to the donors.

**Financial Considerations:** None

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

**Documents Attached:**

- Donations Report for the period of February 1-28, 2023

**Estimated Time:** N/A

**Submitted by:** Rose Ramos, Chief Business and Operations Officer

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

B OF A - BANK OF AMERICA												
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount	
BA23-0001765	Posted	(000664) FRONTSTREAM	7713	Check	02/14/23	3357306			BA0000341	Donation Frontstream, Ck335	192.00	
01-0812-0-8690-	-	-	-	-	-	0242-	192.00					
BA23-0001884	Posted	(000454) BENEVITY FUND	7685	Electronic F	02/01/23					1/27/23 BENEVITY FUND FO	450.00	
01-0812-0-8690-	-	-	-	-	-	0384-	450.00					
BA23-0001915	Posted	(0110) ETHEL PHILLIPS	7700	Mixed Cash	02/01/23	1004				E. PHILLIPS DONA,SOROPT	1,787.08	
01-0812-0-8690-	-	-	-	-	-	0110-	1,787.08					
<b>Total for Sacramento City Unified School District</b>											<b>2,429.08</b>	

Fund-Object Recap		
01-8690	Donation Board Acknowledgement	2,429.08
<b>Fund 01 - General Fund</b>		<b>2,429.08</b>
<b>Fiscal Year 2023</b>		
<b>Total for Sacramento City Unified School District</b>		<b>2,429.08</b>

\* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 2/1/2023, Ending Receipt Date = 2/28/2023, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group = )

ESCAPE ONLINE

BOTW AP - Bank of the West (AP)											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BW23-0000672	Posted	(4655) SACRAMENTO REGION C	7661	Check	02/01/23	VV1522			BOTW020123	HMONG PRIMARY/SECOND	6,485.00
	01-0812-0-8690-	- - - -0101-				6,485.00					
BW23-0000673	Posted	MENDOCINO FARMS	7661	Check	02/01/23	111630			BOTW020123	WASHINGTON DONATIONS,	221.80
	01-0812-0-8690-	- - - -0379-				221.80					
BW23-0000674	Posted	LINGOACE ACADEMY INC	7661	Check	02/01/23	0000000012			BOTW020123	WILLIAM LAND NCLC GRAN	4,000.00
	01-0812-0-8690-	- - - -0384-				4,000.00					
BW23-0000676	Posted	1ST PLACE SPIRIT WEAR LLC	7661	Check	02/01/23	2240091			BOTW020123	LEATAATA FLOYD DONA,ST	9.71
	01-0812-0-8690-	- - - -0148-				9.71					
BW23-0000677	Posted	(000685) SHUTTERFLY, LLC.	7661	Check	02/01/23	94982			BOTW020123	CALEB GREENWOOD DONA	442.13
	01-0812-0-8690-	- - - -0032-				442.13					
BW23-0000722	Posted	(000708) FRIENDS OF SACRAME	7720	Check	02/08/23	0206580290			BOTW020823	CSG ARTS EDUCATION, FR	1,000.00
	01-0812-0-8690-	- - - -0168-				1,000.00					
BW23-0000736	Posted	(000708) FRIENDS OF SACRAME	7724	Check	02/15/23	0206574250			BOTW021523	ARTS GRANT, FRIENDS OF	1,000.00
	01-0812-0-8690-	- - - -0350-				1,000.00					
BW23-0000738	Posted	AMERICAN ONLINE GIVING FOU	7724	Check	02/15/23	0000027934			BOTW021523	DONATION,AMERICAN ONL	3,884.00
	01-0812-0-8690-	- - - -0282-				3,884.00					
BW23-0000739	Posted	(000708) FRIENDS OF SACRAME	7724	Check	02/15/23	0206571889			BOTW021523	DONATION, FRIENDS OF SA	1,000.00
	01-0812-0-8690-	- - - -0354-				1,000.00					
BW23-0000768	Posted	(000719) THE BLACKBAUD GIVIN	7721	Check	02/22/23	3790017369			BOTW022223	G. DIDION, BLACKBAUD- YC	50.00
	01-0812-0-8690-	- - - -0350-				50.00					

**Total for Sacramento City Unified School District 20,521.72**

**Fund-Object Recap**

01-8690	Donation Board Acknowledgement	18,092.64
<b>Fund 01 - General Fund</b>		<b>18,092.64</b>
<b>Total for Sacramento City Unified School District</b>		<b>20,521.72</b>

**Org Recap**

**Sacramento City Unified School District**

C - Check	192.00
E - Electronic Funds Xfer	450.00

\* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 2/1/2023, Ending Receipt Date = 2/28/2023, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group = )

ESCAPE ONLINE

**B OF A - BANK OF AMERICA**

Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
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**Org Recap**

**Sacramento City Unified School District (continued)**

M - Mixed Cash & Check 1,787.08

\* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 2/1/2023, Ending Receipt Date = 2/28/2023, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group = )

ESCAPE ONLINE

BOTW AP - Bank of the West (AP)											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount

**Org Recap**

**Sacramento City Unified School District (continued)**

C - Check	18,092.64
<b>Total Receipts</b>	<b>20,521.72</b>
<b>Report Total</b>	<b>20,521.72</b>

\* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 2/1/2023, Ending Receipt Date = 2/28/2023, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group = )

ESCAPE ONLINE



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1d

**Meeting Date:** March 16, 2023

**Subject:** Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the period of February 1-28, 2023

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

**Division:** Business Services

**Recommendation:** Approve attached list of warrants and checks.

**Background/Rationale:** The detailed list of warrants, checks and electronic transfers issued for the period of February 1-28, 2023 are available for the Board members upon request.

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

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

**Documents Attached:**

- Warrants, Checks and Electronic Transfers – February 1-28, 2023

**Estimated Time:** N/A

**Submitted by:** Rose Ramos, Chief Business & Operations Officer

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



Warrants, Checks and Electronic Funds Transfers

February 2023

<u>Account</u>	<u>Document Numbers</u>	<u>Fund</u>	<u>Amount</u>
County Accounts Payable Warrants	97412012 - 97412825	<b>814 items</b>	<b>\$ 21,574,244.08</b>
		General (01)	\$ 15,719,681.68
		Charter (09)	\$ 39,377.74
		Adult Education (11)	\$ 36,010.00
		Child Development (12)	\$ 45,979.14
		Cafeteria (13)	\$ 641,507.92
		Building (21)	\$ 1,628,831.60
		Cafeteria Enterprise (61)	\$ 775.87
		Self Insurance (67)	\$ 2,694,167.85
		Self Ins Dental/Vision (68)	\$ 745,553.89
		Payroll Revolving (76)	\$ 22,358.39
Alternate Cash Revolving Checks	00002167 - 00002245	<b>79 items</b>	<b>\$ 132,387.00</b>
		General (01)	\$ 34,249.37
		Charter (09)	\$ (474.10)
		Payroll Revolving (76)	\$ 98,611.73
Payroll and Payroll Vendor Warrants	97887156 - 97888218	<b>1063 items</b>	<b>\$ 4,927,918.13</b>
		General (01)	\$ 1,428,618.90
		Charter (09)	\$ 44,041.20
		Adult Education (11)	\$ 16,075.21
		Child Development (12)	\$ 40,595.98
		Cafeteria (13)	\$ 107,934.01
		Payroll Revolving (76)	\$ 3,290,652.83
Payroll ACHs and Payroll Vendor EFTs	ACH 01497955 - 01503698 EFT 00000119 - 00000120	<b>5745 items</b>	<b>\$ 18,025,202.04</b>
		General (01)	\$ 16,327,009.21
		Charter (09)	\$ 497,009.40
		Adult Education (11)	\$ 182,303.20
		Child Development (12)	\$ 361,448.18
		Cafeteria (13)	\$ 528,525.61
		Building (21)	\$ 39,091.07
		Self Insurance (67)	\$ 16,202.15
		Self Ins Dental/Vision (68)	\$ 13,562.77
		Payroll Revolving (76)	\$ 60,050.45
County Wire Transfers for Benefit, Debt & Tax	9700349846 - 9700349876	<b>31 items</b>	<b>\$ 33,080,183.33</b>
		General (01)	\$ 135,505.20
		Developer Fees (25)	\$ 3,539,737.00
		Mello Roos Capital Proj (49)	\$ 679,250.00
		Payroll Revolving (76)	\$ 28,725,691.13
<b>Total</b>	<b>7732 items</b>	<b>\$ 77,739,934.58</b>	



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1e

**Meeting Date:** March 16, 2023

**Subject:** Approve Minutes for the November 3, 2022 Regular 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 for the November 3, 2022, Regular Board of Education Meeting.

**Background/Rationale:** None

**Financial Considerations:** None

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

**Documents Attached:**

1. Minutes of the November 3, 2022, Regular Board of Education Meeting

<p><b>Estimated Time of Presentation:</b> N/A <b>Submitted by:</b> Jorge A. Aguilar, Superintendent <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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Putting  
Children  
First

# BOARD OF EDUCATION MEETING AND WORKSHOP

## **Board of Education Members**

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

**Thursday November 3, 2022**

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

**6:30 p.m. Open Session**

**Serna Center**

*Community Conference Rooms*

*5735 47<sup>th</sup> Avenue*

*Sacramento, CA 95824*

## **MINUTES**

**2022/23-9**

### **1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL**

*The meeting was called to order at 4:36 p.m. by President Pritchett.*

*Members Present:*

*Member Villa*

*Member Pritchett*

*Member Rhodes*

*Member Woo*

*Member Murawski*

*Members Absent:*

*Member Phillips*

*Member Garcia*

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

*Terrence Gladney shared that he hopes that the new Chief Academic Officer will provide a statement to the community, students, and families about what the vision is for that department, so we can know if there was a selection based on where we are right now and where we are planning to go, or if there is a new vision in place with the best person in that role.*

### **3.0 CLOSED SESSION**

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

- 3.1 Government Code 54956.9 - Conference with Legal Counsel:
  - a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (Two Potential Case(s))
  - b) Initiation of litigation pursuant to subdivision (d)(4) of Government Code section 54956.9 (One Potential Case)
  - c) Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH Case No. 2022080137)
  
- 3.2 Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (District Representative Pam Manwiller)
  
- 3.3 Government Code 54957 – Public Employee Discipline/Dismissal/Release
  
- 3.4 Government Code 54957 – Public Employee Appointment
  - a) Chief Academic Officer
  - b) Principal, John Bidwell Elementary
  - c) Principal, School of Engineering and Sciences
  
- 3.5 Education Code 35146 – The Board will hear staff recommendations on the following student expulsion:
  - a) Expulsion #2, 2022-23
  - b) Expulsion #3, 2022-23
  - c) Expulsion #4, 2022-23

#### **4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE**

*President Pritchett called the meeting back to order at 6:45 p.m.*

*Members Present:*

*Member Villa*

*Member Murawski*

*Member Rhodes*

*Member Pritchett*

*Member Garcia*

*Member Woo*

*Member McGurk*

*Members Absent:*

*Member Phillips*

- 4.1 *The Pledge of Allegiance was led by Superintendent Aguilar*

- 4.2 *Broadcast Statement presented by Student Member Liam McGurk*
- 4.3 *Stellar Student Ninah Yang is a 2<sup>nd</sup> grade student from Pacific Elementary and will be introduced by Vice President Garcia*

## **5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**

*There are 2 announcements that came out of closed session:*

- *With a vote of 5-0 with Board Members Phillips and Garcia absent, the Board approved the appointment of Ms. Celeste White as the Principal of John Bidwell Elementary*
- *With a vote of 5-0 with Board Members Phillips and Garcia absent, the Board approved the appointment of Ms. Yvonne Wright as the new Chief Academic Officer*

## **6.0 AGENDA ADOPTION**

*President Pritchett made a motion to adopt the agenda with the approval of Jamee Villa and seconded by Member Garcia. The Board voted unanimously to adopt the agenda.*

*Terrence Gladney requested that there be some type of mechanism or system in place to assure community members that their public comment are received, addressed, and will not go unanswered. Terrence Gladney asked that there be a Board recording with a cloud that can be available to the public. He suggest that it can be linked to specific Board comments which would be helpful and beneficial. Mr. Gladney has brought forth questions that have gone unanswered, and he knows that there are others that don't come to this space that experience the same thing. He said that if our goal is to be better, we need to be transparent.*

## **7.0 PUBLIC COMMENT**

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

*April Ybarra  
Valentin Hernandez  
Oraha Padilla  
Ingrid Hutchins  
Ethel Phillips  
Taylor Kayatta  
Mary Nickel-Nguy  
Teresa Hanneman  
Kendra Nickel-Nguy  
Sommer Lowery  
Charles Bennett*

Alex Gomes-Coelho  
Rich Vasquex  
Damian Harmony

## 8.0 SPECIAL PRESENTATION

### 8.1 Approve Resolution No. 3297: Recognition of Veteran's Day (Christina Pritchett)

*Being the daughter and wife of a veteran and knowing that many of our staff here within Sac City have served their time in the military, risking their lives for our freedom, President Pritchett, has the pleasure of bringing this resolution to the Board. The United States was founded on the principles of liberty, opportunity, and justice for all. We recognize the men and women from our Armed Forces past and present, who have valiantly defended these values throughout our Nation's history. On Veterans Day, we also remember and pay tribute to the millions of patriots whose courage and sacrifices have defended and secured our freedom around the globe. SCUSD honors all men and women currently serving in the military for their sacrifices.*

*President Pritchett made a motion to approve the resolution with a vote of 6-0 with Member Phillips absent, the Board approved Resolution No.3297.*

### 8.2 Approve Resolution No. 3295: Recognition of Native American Heritage Month (Manpreet Kaur and Christina Prairie-Chicken)

*Christina Prairie-Chicken asked that Student Member McGurk read the resolution. Member McGurk shared that National Native American Month is an opportunity to consider and recognize the contributions of Native Americans to the history of the United States; Native Americans are the original, Indigenous people of what is now the United States of America; Native Americans maintain vibrant cultures and traditions, hold a deeply rooted sense of community and have made and continue to make distinct and important contributions to the United States and the rest of the world in many fields, including the fields of agriculture, medicine, music, language, and art. California has the highest Native American population in the country, it is home to 109 federally recognized tribes, with approximately 81 groups seeking recognition; over one-half of the state's Native American population is composed of individuals (and now their descendants) who were relocated to large urban areas as part of the federal government's termination policy. Before*

*the missionary, fur trapping, and gold rush era migrations, California' Native American population was estimated at about 200,000, between 1840 and 1870, the population declined to 12,000 due to disease, forced removal, and death. The Census Bureau estimated that, in 2020, there were more than 613,016 individuals of Native American descent in California and more than 18,637 in the county of Sacramento. The City of Sacramento celebrated Indigenous Peoples' Day on October 12, 2022. The California Department of Education School Dashboard indicates that Native American students within SCUSD are more likely to be chronically absent as compared to other student groups. Governor Newsom approved Assembly bill 516 which excuses an absence for participating in a cultural ceremony or event. SCUSD resides on lands of the Nisenan and Miwok people. SCUSD is committed to improving the academic and social-emotional outcomes for Native American students and all students in the region. 2021-2022 CDE Dataquest information indicates there are 27,001 Native American students in California and 213 in SCUSD, a recent pull of Infinite Campus data indicates there are 537 SCUSD American Indian students that are classified as two or more races. SCUSD's American Indian Education Program (AIEP) provides tutoring, cultural programs, back to school events, field trips and graduation recognitions for American Indian students enrolled in the program. SCUSD has committed to supporting students by providing services for self-identified American Indian students who are unable to enroll in AIEP program due to lack of documentation.*

*Public Comment:*

*Terrence Gladney shared that we need to provide more tangible integration of culture in a true authentic way. Mr. Gladney asked that Board members hold themselves accountable and come up with a timeline on making that come to fruition.*

*Board Comment: None*

*President Pritchett made a motion to approve the resolution with a vote of 6-0 with Member Phillips absent, the Board approved Resolution No. 3295*

*8.3 Update on Construction Projects for Cesar Chavez, Edward Kemble, Nicholas, and Oak Ridge Elementary Schools (Rose F. Ramos and Chris Ralston)*

*Chris Ralston shared the timeline where they began hiring in May, starting with their design team and construction*

*management firms which reviewed the district's FMP. Over the last couple of months the team has been working to see what can fit on site and creating footprints for the work set to take place at these sites. Chris Ralston provided the overall project timeline for the three school sites, the community input process, education specifications, the proposed and existing site plans, and next steps. Mr. Ralston thanked the design and CM teams that were in attendance at this evening's meeting, and shared their expertise in building new schools.*

*Public Comment:*

*Terrence Gladney thanked Chris Ralston and Nathaniel Browning for their work. Mr. Gladney said that it was comforting to see previous elements from the school were integrated into the modernized design. He hopes that this is integrated across the other projects as well. Mr. Gladney hopes that we can continue to be innovative not only in the development and the building, but also in our thought process. Not only with facilities, but in general.*

*Board Comment:*

*Member Villa thanked the staff for their work and stated that she cannot wait to be at Nicolas in June.*

*Member Garcia shared that this work is super exciting and she can't wait for students to be able to learn in these spaces. She appreciates that TK and Kinder are being contained and not separated across the campus. She likes that the school has been designed with two levels, and thinks that it will maximize opportunities. Mr. Ralston shared that we are maximizing the spaces and making sure that they are sustainable.*

*Member Rhodes said that he appreciates that staff are having conversations and making adjustments based on those conversations being had with teachers, members of the community, and the school sites. He appreciates that the community is being heard throughout the entire process.*

*Member Murawski thanked staff for their work and excited about the work being done.*

*Member Pritchett thanked staff for their work, and looks forward to having staff back to see the progress.*



## 9.0 PUBLIC HEARING

### 9.1 *Public Hearing and Approval of Resolution No. 3294: Compliance with the Pupil Textbook and Instructional Materials Incentive Program (Erin Hansen and Shannon Pella )*

*Shannon Pella shared Education Code Section 60119 which specifies the governing Board shall hold a public hearing on or before the end of the eighth week of the school year. The Board shall make a determination through a resolution as to whether each pupil in the district has sufficient textbooks or instructional materials in each subject consistent with the content and cycles of the curriculum framework adopted by the state board, and to identify the remedy for any insufficiencies. This process is also referred to as the “Williams Act” or “Williams Review.” As specified in Education Code, the purpose of SCOE’s visits to SCUSD schools is to determine if pupils have “sufficient” instructional materials in four core subject areas and, as applicable, in foreign language health, determine if there are any facility condition that “poses and emergency or urgent threat to the health or safety of pupils or staff”, and determine if school has provided accurate data on the annual School Accountability Report Card (SARC) related to the sufficiency of instructional materials and the safety, cleanliness, and adequacy of school facilities, including “good repair”. Steps required to ensure sufficiency include all sites provided with textbook inventory list and surveyed for textbooks/instructional materials needed (SCOE requires ¼ of schools to be surveyed), 2022-23 Williams Site List provided by SCOE, surplus textbooks and instructional materials ordered and distributed to sites, SCOE scheduled site visits and provided sites with visit instructions, SCOE conducted site visits and either cleared sites for sufficiency or reported insufficiencies for sites to remedy, and insufficiencies remedied via collaboration between site and Library Textbook Services. 2022-23 textbook sufficiency data shows that 100% of SCUSD schools had sufficient textbooks and instructional materials by the eighth week of school, as evidenced by site surveys and site visits, total funds allocated for textbooks and instructional materials for the 2022-23 school year totals \$2,337,272 used toward the purchase of state-adopted core instructional materials, and additionally, \$4,200,000 used to purchase instructional materials for science in grades K-5 for the 2022-23 school year. A recommendation to approve resolution number 3294 would certify that each SCUSD student has sufficient textbooks and/or instructional materials in all core subjects*

*that are aligned to the academic content of the curriculum frameworks. Additionally, the resolution certifies the availability of science lab equipment at grades 9-12.*

*Public Comment:*

*Ingrid Hutchins shared that there is no way that we have 100% of our materials in all four core subjects. Ms. Hutchins has already shared that Cap City students do not have the materials for their online students which are very much a part of the school population. Ms. Hutchins is not sure where the 100% is coming from, because there have been multiple emails between library tech services stating that students don't have their materials. Ms. Hutchins said that the Board should not accept this resolution, because 100% of students do not have their textbooks/materials that are needed.*

*Damian Harmony appreciates all the work that has been done as far as following the procedures that is set forth for them which he assumes comes from the district to determine what sufficient means. Mr. Harmony teaches at a school where the book supply is inadequate, and we should not be teaching out of 20 year old books. He shared that by consulting only ¼ of people, it is not an adequate consultation, when ¾ of teachers are actually telling you that they don't have the materials that they need.*

*Board Comment:*

*Member Villa has concern on the data that states 100% of schools have the materials they need when we have heard from teachers that commented that they do not have the books they need. Staff shared that SCOE provides the list of schools and they survey those sites. Staff clarified that the sites that they have surveyed have 100% of the materials that they need.*

*Member Garcia is interested in knowing how planning in the future looks for adopting new textbooks. She also wanted to know what the three highest priority textbooks are district-wide, because these are things that need planning. Staff shared that they are in the process of K-12 history/social sciences textbook adoption that is long overdue, and the next priority is the world language adoption. Along with K-12 history/social sciences textbook adoption, there is also an AP history/social sciences adoption which also includes psychology in general education and AP.*

*Member McGurk shared that textbooks are outdated and information is not accurate. Member McGurk has witnessed teachers looking or asking teachers for extra books for their students, because they didn't have the books they needed. Staff replied by saying that we rely on site administrators to contact LTS about textbook shortages, staff fills out forms for*

*books needed for the following academic year, and staff are proactive making sure that students have the textbooks that they need.*

*Member Murawski shared that if the Board is not satisfied with the process, this is something that should be discussed at a future meeting to see if they want to upgrade the process to cast a wider net. In terms of a policy, is there or do we have something stating “how long is too long”. Especially, with something as critical as history and social science. She is beyond thrilled this work is being done and we are prioritizing our funds in this way. Lastly, Member Murawski is interested in hearing about Cap City which Member Rhodes agreed on.*

*Superintendent Aguilar wanted to echo what Member Murawski shared regarding process and Board direction and guidance on additional information we would provide and should provide at these types of requests of action from the Board. Superintendent Aguilar wants to share a more clear timeline with the Board and community of how textbook adoption look moving forward.*

*Member Pritchett appreciates all of her colleagues comments and concerns, appreciates the work that staff is doing, and looks forward to future conversations where the Board can help. Member Pritchett wanted to point out that she struggled with the 100% number, and noted that the percentage is not stated in the resolution, and simply states the definition of sufficient textbook and instructional materials.*

*President Pritchett made a motion to approve with a vote of 6-0 with Member Phillips absent.*

## **10.0 COMMUNICATIONS**

### **10.1 Employee Organization Reports:**

- *SCTA- Shared SCUSD’s recent financial history stating in August 2018, SCOE rejected the SCUSD budget for the first time in SCUSD and SCOE history. Many in the community will remember that the Superintendent with full support of the school Board and SCOE, falsely told the community over and over that our district was months or even weeks away from fiscal insolvency. The only solution was immediate and massive cuts to teacher compensation. Mr. Fisher stated that it was false then, and it is false now. In 12 out of the last 13 years, looking at the unrestricted revenues and expenses (excluding COVID funds and one-time funds), the district has operated with a surplus. Whatever the outcome is next Tuesday, Mr. Fisher hopes that the district will accept the reality that it is in the best financial position it has ever been in its history, and will*

*work with them to address the teacher shortage to make sure that every student has a teacher in the classroom.*

*Ms. Hutchins wanted to reiterate what was discussed regarding textbooks and she stated that she came to the Board with her expertise, and shared that 100% of students do not have their textbooks, and she was ignored over other people in the district. Being an employee of the district for 22 years, she has seen this happen time and time again. Her tenure in the district is longer than the Board, and she is trying to provide the Board with her expertise. She stated that she has nothing to gain by being at the meeting this evening, and she lives far away. Since there is not a Zoom option, she has to drive a half an hour to Serna, and half an hour home. She is taking an hour of her time just to commute here to speak to the Board, and she hopes and expects the Board to take that to heart. Ms. Hutchins shared that Board does not know everything that occurs in our classrooms, and asked the Board to start leaning into our expertise, and listening to the teachers, and understand that we are not a problem that you have to overcome. We are here to work with you and she feels that she never gets that feeling back in return. She feels like the enemy and she shouldn't have to feel that way. She hopes that we can get past whatever this is, and work collaboratively, because we all have something to contribute.*

- *SEIU*
- *TCS*
- *Teamsters*
- *UPE*

#### *10.2 District Advisory Committees:*

- *Community Advisory Committee*
- *District English Learner Advisory Committee*
- *Local Control Accountability Plan/Parent Advisory Committee- Frank Young and Terrence Gladney don't have much to report this evening, because they haven't met. The Committee will be meeting Monday night, and that is going to present a challenge to the Committee, because by now we would have had 3-5 meetings by now. So with the holidays coming, we are going to be really pressed to get everything together that's needed to give this Board the kind of recommendations that we would like to give you. Mr. Gladney shared that the only way we can best support LCAP is by empowering our school sites.*

- *Student Advisory Council-Member McGurk shared that the Council is currently working on unisex bathrooms for all schools, so no binary kids that don't feel comfortable using "normal bathrooms", can use one they feel comfortable using.*
- *Black/African American Advisory Board- None*

10.3 *Superintendent's Report (Jorge A. Aguilar)- Superintendent wanted to touch on school safety. Last month, there was a security breach on the JFK High School campus where 2 adults trespassed to try to harm a student. The Superintendent understands that it was frightening and chaotic, and praised the Principal and staff for detaining these individuals, and safely getting the students off campus. A week earlier, after student dismissal, there was also a shooting across the street from Hiram Johnson High School, and we are incredibly fortunate that no students or staff were harmed in this senseless act of violence. The Superintendent wanted to recognize the swift actions of our site leadership and all of the staff that brought students back inside from the parking lot for safety until the scene was cleared by law enforcement. Last week, we heard that two students were robbed by men in ski masks outside of C.K. McClatchy as well. The Principal made sure to inform parents and students of the incident, and made sure to provide sound safety advice traveling to and from school. Our Safe Schools and Facilities team are working together to provide short-term and long-term recommendations which will be presented to the Board and community very soon. The Superintendent also shared the impacts on all student demographics due to COVID, and shared a light on some of the learning gaps taking place. He shared that our black and brown students have fallen even further behind, and that is unacceptable. The Superintendent wanted to share that Tuesday was the launch of our High School Specialty Program. The Superintendent shared some school site highlights.*

10.4 *President's Report (Christina Pritchett)- President Pritchett wanted to give a huge shout out to Rosemont High School for their Rosemont Community Parade that they had for their homecoming.*

10.5 *Student Member Report (Liam McGurk)-None*

10.6 *Information Sharing By Board Members- Member Garcia shared that there was a press conference at Phoebe Hearst Elementary in partnership with Assembly Member Kevin McCarty and Council Member Jeff Harris to recognize funds that are going to be awarded from the state and the city to do some type of road changes between 58<sup>th</sup> and 67<sup>th</sup> streets to address the horrific tragedy that happened there earlier this year where a parent was killed at the intersection of Folsom and 60<sup>th</sup> Street. It's an effort to reduce the four lanes to two lanes, and also to install some bike lanes which will probably take place sometime in 2024. Member Murawski wanted to share the Wide Open Walls and Community Fair event taking place on November 19<sup>th</sup> at Bret Harte.*

*Member Rhodes wanted to reiterate coming out to the Wide Open Walls event at Bret Harte.*

## **11.0 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.*

### *11.1 Items Subject or Not Subject to Closed Session:*

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

*11.1b Approve Personnel Transactions (Cancy McArn)*

*11.1c Approve Staff Recommendations for Expulsion, #2,#3, & #4, 2022-23 (Lisa Allen and Stephan Brown)*

#### *Public Comment:*

*Terrence Gladney shared that he saw a large number of individual line items under Johnson Controls for HVAC and it listed the funding source as in person instruction funding, and asked if there can be some sort of update in the near future on clarifying this information and how it relates to student outcomes. He also saw a special education item around speech pathology and recently having a community member talk about their IEP process, he learned that speech as a service doesn't carry over into summer unless requested by the individual family. He feel like this service should be provided especially if it is in the best interest of the student. Lastly, he feels that the item pertaining to the contract work with Mr. Bozio should be pulled from the consent agenda and discussed separately to learn more about the process and to provide transparency to the community.*

#### *Board Comment:*

*None*

*President Pritchett made motion to move with all in favor. With a vote of 6-0 with Member Phillips absent, the Board approved all consent items.*

## **12.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS**

### *12.1 Business and Financial Information:*

- *Enrollment and Attendance Report – Month 1 (Rose F. Ramos)*

### **13.0 FUTURE BOARD MEETING DATES / LOCATIONS**

- ✓ *November 17, 2022 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47<sup>th</sup> Avenue, Community Room, Regular Workshop Meeting*
- ✓ *December 15, 2022 4:30 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47<sup>th</sup> Avenue, Community Room, Regular Workshop Meeting*

### **14.0 ADJOURNMENT**

*President Pritchett adjourned the meeting at 9:09 p.m.*

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*Jorge A. Aguilar, Superintendent and Board Secretary*

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



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1f

**Meeting Date:** March 16, 2023

**Subject:** Approve Sutter Middle School Field Trip to Boston, MA May 21-26, 2023

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

**Division:** Deputy Superintendent

**Recommendation:** Approve Sutter Middle School field trip to Boston May 21-26, 2023

**Background/Rationale:** On May 21, 136 students, 6 teachers and 26 chaperones will travel via commercial airline to Boston, MA for the culmination of study in American history.

**Financial Considerations:** There is no cost to the district. Trip is parent-funded.

**LCAP Goal(s):** College preparedness, increasing communication and critical thinking skills.

**Documents Attached:**

1. Out-of-state field trip documents

**Estimated Time of Presentation:** N/A

**Submitted by:** Lisa Allen, Deputy Superintendent  
Vanessa Buitrago, 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:** Sutter Middle School

**Date:** February 16, 2023

**Teacher's Name:** Jody Cooperman    **Room #:** 301    **Telephone #:** 916-395-5370    **Fax #:** 916-264-3436

**Field Trip Destination:** Boston, Massachusetts

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:** Plane flight from San Francisco International Airport to Logan Airport. Return trip: Logan Airport to SMF

**Educational nature of field trip/excursion:** This is a culmination of our year of study in American history.

**Depart Date:** May 21, 2023    **Time:** 4:00 a.m.    **Return Date:** May 26, 2023    **Time:** 11:30 p.m.

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

**Funding Source:** Parent-funded    **Financial Assistance Available?**  Yes     No

**Number of students participating:** 136

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

1) See attached     yes     no 2) \_\_\_\_\_     yes     no  
 3) \_\_\_\_\_     yes     no 4) \_\_\_\_\_     yes     no

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

1) Jody Cooperman     yes     no 2) Katie Miller     yes     no  
 3) Paula Turner     yes     no 4) Jane Vicari     yes     no


**Principal Approval**     **Date** 2/16/23    **Risk**

**Management Approval (Unusual Activities)**     **Date** 2/22/23    **Instructional**

**Assistant Superintendent Approval**     **Date** 2/17/23    **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 Instructional Assistant Superintendent for approval.
2. **Local Trip: (50-mile radius: driver led)** - Submit driver led trips to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
3. **Local Trip: (wading, RT, Amtrak):** Submit walking trips to Principal for approval then forward to Instructional Assistant Superintendent for approval 2 weeks prior to trip.
4. **Out-of-Town:** (beyond 50-mile radius) - Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
5. **Overnight Trip:** Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
6. **Trip Involving Swimming or Wading:** Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
7. **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 Instructional Assistant Superintendent for approval 6 weeks prior to trip. This may require Special Event Liability Insurance.
8. **Out-of-State/Country:** Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip. Must have Superintendent, Board of Education and Risk Management approval prior to trip. Instructional Assistant Superintendent 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.
9. **Approved forms will be returned by Instructional Assistant Superintendent. Maintain a copy of all forms at site for 2 years**
10. **Venue/Destination:** Must comply with SCUSD COVID19 Mitigation Guidelines for all trips outside of district facilities.

Reviewed by Site Office Manager:  (initials)

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

School Name: **Sutter Middle School**

Date: Completed: 2/16/2023

Teacher's Name: **Jody B. Cooperman** Room # 301 Telephone # 916-204-3226 (cell)

Field Trip Destination: **Boston, Massachusetts**


**Reason for travel:** This field trip is a culmination of our study in U.S. History. We will be visiting sites that directly correlate to our study: Bunker Hill, Lexington and Concord, the USS Constitution, the Black Heritage Trail, the Freedom Trail and Salem.

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 the contract or waiver to Risk Management for review before signing.

Attach a detailed itinerary for each day: **Itinerary attached**

Signed



Teacher

**Approvals:**

Principal Date

2 / 16 / 23

Risk Management Dept. Date

2 / 23 / 23

Segment Administrator Date

2 / 17 / 23

Superintendent Date

2 / 23 / 23

Board Approval Date

/ /

NO COST TO DISTRICT

TRAVEL REQUEST FORM (ACC-F014)  
Sacramento City Unified School District

<b>Request to Attend:</b> <input type="checkbox"/> Conference/Workshop <input type="checkbox"/> Business Meeting	<b>Purpose for Attending:</b> <input type="checkbox"/> Professional Development <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.  REQ # _____
--	---	--

School/Department: Sutter Middle School Date: 1/24/23

Date(s) of Event: 5/21/23-5/26/23 Location: Boston, Massachusetts

Event Title (attach brochure): Field trip to Boston

Purpose: This is a culmination of our study of American history

\*(what value does this activity give students, attendees, staff, department/site or community?)  
 How does this travel align with the District's strategic plan? \_\_\_\_\_

How will this activity/event be used and shared?  
 Name of Attendee(s) (attach sheet for additional attendees) Position Substitute (Y/N)\* \* No. of Days Required Budget Code (for substitute)

Name of Attendee(s) (attach sheet for additional attendees)	Position	Substitute (Y/N)* *	No. of Days Required	Budget Code (for substitute)
Katie Poole	Teacher	No		
Jody Cooperman	Teacher	No		
Paula Turner	Teacher	No		
Diane Bovy	Teacher	No		
Jane Vicari	Teacher	No		

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

<b>Approvals:</b> Principal/Department Head Signature & Print Name: <u>Cristina Tattara</u> Date: <u>2/16/23</u> Cabinet Level or Designee Signature: <u>[Signature]</u> Date: <u>2/17/23</u> Chief Business Officer Signature: <u>[Signature]</u> Date: <u>2-22-23</u> Superintendent or Designee Signature: <u>[Signature]</u> Date: <u>2/23/23</u>	District cost for all attendees (estimate) Registration Fee *** <u>0</u> Meals included? <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> B <input type="checkbox"/> L <input type="checkbox"/> D <input type="checkbox"/> Lodging <u>0</u> Transportation <u>0</u> Meals <u>0</u> Other <u>0</u> <b>TOTAL</b> <u>0</u>
---	---

Categorical Budget Code(s): \_\_\_\_\_ \$ \_\_\_\_\_  
 General Fund/Unrestricted \_\_\_\_\_ \$ \_\_\_\_\_

\*\*\*If any meals are included in the cost of registration, how many of each: Breakfast \_\_\_\_\_ Lunch \_\_\_\_\_ Dinner \_\_\_\_\_

**Prepayment Requested:** All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

Requisition #	Dollar Amount
Registration Fee	0
Hotel	0
Airfare ****	0
Car Rental ****	0



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1g

**Meeting Date:** March 16, 2023

**Subject:** Approve Sutter Middle School Field Trip to Washington, DC March 30 - April 4, 2023

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

**Division:** Deputy Superintendent

**Recommendation:** Approve Sutter Middle School field trip to Washington DC, March 30-April 4, 2023

**Background/Rationale:** On March 30, 88 students, one teacher, and 10 chaperones will travel via commercial airline to Washington, DC to study national monuments and historical buildings to gain understanding of the development and growth of our country.

**Financial Considerations:** There is no cost to the district. Trip is parent-funded.

**LCAP Goal(s):** College preparedness, increasing communication and critical thinking skills.

**Documents Attached:**

1. Out-of-state field trip documents

**Estimated Time of Presentation:** N/A

**Submitted by:** Lisa Allen, Deputy Superintendent

Vanessa Buitrago, 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 Sutter Middle School Date 2 / 8 / 2023

Teacher's Name Terri Lee Brandt Room # 116 Telephone # 916 395 5370  
 Fax # 916 264 3436

Field Trip Destination Washington DC, Williamsburg and Monticello

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 Commercial Airlines (United and American) and Gunther Travel Bus

Educational nature of field trip/excursion To study National monuments, historical buildings and government buildings to gain a better understanding of the development and growth of our country

Depart Date 3 / 30 / 23 Time 8:00  am  pm Return Date 4 / 4 / 23 Time \_\_\_\_\_ am  pm  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: Tour Company Bus

Funding Source Students Financial Assistance Available?  Yes  No

Number of students participating: 88

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

	DRIVER		DRIVER
1) <u>See Attached</u>	<input type="checkbox"/> yes <input type="checkbox"/> no	2) _____	<input type="checkbox"/> yes <input type="checkbox"/> no
3) _____	<input type="checkbox"/> yes <input type="checkbox"/> no	4) _____	<input type="checkbox"/> yes <input type="checkbox"/> no

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

1) <u>See Attached</u>	<input type="checkbox"/> yes <input type="checkbox"/> no	2) _____	<input type="checkbox"/> yes <input type="checkbox"/> no
3) _____	<input type="checkbox"/> yes <input type="checkbox"/> no	4) _____	<input type="checkbox"/> yes <input type="checkbox"/> no

Principal Approval [Signature] Date 2/9/23

Risk Management Approval (Unusual Activities) [Signature] Date 2/22/23

Instructional Assistant Superintendent Approval [Signature] Date 2/17/23

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 Instructional Assistant Superintendent for approval.
- Local Trip: (50-mile radius: driver led) - Submit driver led trips to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Local Trip: (wading, RT, Amtrak): Submit walking trips to Principal for approval then forward to Instructional Assistant Superintendent for approval 2 weeks prior to trip.
- Out-of-Town: (beyond 50-mile radius) - Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Overnight Trip: Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Instructional Assistant Superintendent 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 Instructional Assistant Superintendent 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 Instructional Assistant Superintendent for approval 6 weeks prior to trip. Must have Superintendent, Board of Education and Risk Management approval prior to trip. Instructional Assistant Superintendent 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 Instructional Assistant Superintendent. Maintain a copy of all forms at site for 2 years
- Venue/Destination: Must comply with SCUSD COVID19 Mitigation Guidelines for all trips outside of district facilities.

Reviewed by Site Office Manager: [Signature] (Initials)

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

School Name Sutter Middle School Date 2 / 8 / 2023

Teacher's Name Terri Lee Brandt Room # 116 Telephone # 916-340-4346

Field Trip Destination Washington D.C., Williamsburg & Montecello

Reason for travel To take students to our nation's capital, study the foundations of our democracy, visit historical monuments and sites. Sides tours as well to Colonial Williamsburg and Montecello. Students will also learn valuable social and emotion lessons and history of various groups.

List unusual activities, water activities or high risk activities (examples: rafting, snorkeling, rock climbing, skiing, etc.) as a special parent waiver may be required. Submit copy of contract or waiver to Risk Management for review before signing. Attach a detailed itinerary for each day

Signed   
Teacher

**Approvals:**

 2 / 16 / 23  
Principal Date

 2 / 22 / 23  
Risk Management Dept. Date

 2 / 17 / 23  
Segment Administrator Date

 2 / 23 / 23  
Superintendent Date

/ /  
Board Approval Date

NO COST to district

### TRAVEL REQUEST FORM (ACC-F014)

Sacramento City Unified School District

<b>Request to Attend:</b> <input type="checkbox"/> Conference/Workshop <input type="checkbox"/> Business Meeting	<b>Purpose for Attending:</b> <input type="checkbox"/> Professional Development <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.  REQ # _____
--	---	--

School/Department Sutter Middle School Date 2/8/2023

Date(s) of Event 3/30/23-4/4/23 Location Washington DC and Colonial Williamsburg

Event Title (attach brochure) 2023 Spring Wahsington DC Trip

Purpose\* \_\_\_\_\_  
 \*(what value does this activity give students, attendees, staff, department/site or community?)

How does this travel align with the District's strategic plan? \_\_\_\_\_

How will this activity/event be used and shared? \_\_\_\_\_

Name of Attendee(s) (attach sheet for additional attendees)	Position	Substitute (Y/N)**	No. of Days Required	Budget Code (for substitute)
Terri Brandt	Teacher	Y	1	
Kim Eselekhomhen	Teacher	Y	1	
Jenny Thomas	Teacher	Y	1	
Peggyann Foreman	Teacher	Y	1	
Chris Gomez	Teacher	Y	1	

Additional Attendees Attached

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

**Approvals:**

CRISTAL TAHARA 2/14/23  
 Principal/Department Head Signature & Print Name Date

2-16-23  
 Cabinet Level or Designee Signature Date

2/17/23  
 Chief Business Officer Signature Date

2/22/23  
 Superintendent or Designee Signature Date

2/23/23  
 Superintendent or Designee Signature Date

District cost for all attendees (estimate)

Registration Fee \*\*\* 0

Meals included?  B  L  D

Lodging 0

Transportation 0

Meals 0

Other 0

**TOTAL** 0

Categorical Budget Code(s): \_\_\_\_\_ \$ 0

General Fund/Unrestricted \_\_\_\_\_ \$ 0

\*\*\*If any meals are included in the cost of registration, how many of each: Breakfast \_\_\_\_\_ Lunch \_\_\_\_\_ Dinner \_\_\_\_\_

**Prepayment Requested:** All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

Requisition #	Dollar Amount
Registration Fee _____	_____
Hotel _____	_____
Airfare **** _____	_____
Car Rental **** _____	_____

\*\*\*\* 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# 13.1h

**Meeting Date:** March 16, 2023

**Subject:** Retention of Eleven (11) Firms for the DSA Inspector of Record Pool in Response to Request for Qualifications

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

**Division:** Business Services

**Recommendation:** Approve retention of eleven (11) firms for the DSA Inspector of Record Services in response to Request for Qualifications

**Background/Rationale:** The District will require the services of DSA Inspectors of Record for use in inspection of construction, modernization and various facility projects. On December 6, 2022 the District issued a Request for Qualifications/Proposals for DSA Inspector of Record Services to establish a pool of DSA Inspectors. Proposals were due January 19, 2023. Thirteen (13) proposals were received and all were determined to meet the District's requirements for the proposed work. Eleven (11) of the 13 firms have acknowledged their acceptance of the District's rates and terms.

Therefore, it is recommended that the 11 firms below serve in the District's DSA Inspector of Record pool to provide inspection of construction, modernization and various facility projects on a project-by-project basis.

AP Construction Services  
APB Inspection Service  
CA Inspection Network, Inc.  
Cervantes Inspection Services  
CS3, LLC  
Freeman Inspections  
KCB Investments, LLC

MCF Construction Services  
Nielsen Inspection Services, Inc.  
Shimansky Enterprises  
Structure Groups



Project assignments to each firm for specific projects will be determined by facilities staff and recommendations presented to the Board as service needs are established.

**Financial Considerations:** None

**LCAP Goal(s):** Operational Excellence

**Estimated Time of Presentation:** N/A

**Submitted by:** Rose Ramos, Chief Business Officer

Tina Alvarez Bevens, Contract Analyst

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



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1i

**Meeting Date:** March 16, 2023

**Subject:** Approve Staff Recommendations for Expulsion # 12,13,14, and 15 2022-2023

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

**Division:** Student Hearing and Placement Department

**Recommendation:** Approve staff recommendation for Expulsion # 12,13,14, and 15 (2022-2023)

**Background/Rationale:** None

**Financial Considerations:** None

**LCAP Goal(s):** College and Career Ready Students

**Documents Attached:**

1. None

**Estimated Time of Presentation:** (N/A)

**Submitted by:** Lisa Allen, Deputy Superintendent  
Stephan Brown, Director III

**Approved by:** Jorge Aguilar, Superintendent



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1j

**Meeting Date:** March 16, 2023

**Subject:** Approve C.K. McClatchy High School University of Kentucky  
Tournament of Champions Debate April 13-18, 2023

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

**Division:** Deputy Superintendent

**Recommendation:** Approve C.K. McClatchy High School University of Kentucky  
Tournament of Champions Debate

**Background/Rationale:** On April 13, two students, the debate coach, and one chaperone will travel by commercial airline to Cincinnati, OH, drive to Lexington, KY via I-75 to Newton Pike.

**Financial Considerations:** There is no cost to the district. Expenses will be paid by the Sacramento Urban Debate League.

**LCAP Goal(s):** College preparedness, increasing communication and critical thinking skills.

**Documents Attached:**

1. Out-of-state field trip documents

**Estimated Time of Presentation:** N/A

**Submitted by:** Lisa Allen, Deputy Superintendent

Vanessa Buitrago, 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 C.K. McClatchy High School Date 03 / 03 / 2023  
 Teacher's Name Stephen Goldberg Room # \_\_\_\_\_ Telephone # 916-712-0782  
 Fax # \_\_\_\_\_

Field Trip Destination University of Kentucky, Lexington, KY

- 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 Fly from Sacramento to Cincinnati, OH, drive from Cincinnati to Lexington, KY -I-75 to Newton Pike

Educational nature of field trip/excursion Debate tournament

Depart Date 04 / 13 / 23 Time 9:00 am/pm    Return Date 04 / 18 / 23 Time 12:18 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 Sacramento Urban Debate League    Financial Assistance Available?     Yes     No

Number of students participating: 2

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

- |                        |   |          |  |
|------------------------|---|----------|--|
|                        | DRIVER  |          | DRIVER   |
| 1) <u>Serena Jones</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: Use additional forms if more than 4 names

- |                            |  |          |  |
|----------------------------|--|----------|--|
| 1) <u>Stephen Goldberg</u> | <input type="checkbox"/> yes <input type="checkbox"/> no | 2) _____ | <input type="checkbox"/> yes <input type="checkbox"/> no |
| 3) _____                   | <input type="checkbox"/> yes <input type="checkbox"/> no | 4) _____ | <input type="checkbox"/> yes <input type="checkbox"/> no |

Principal Approval \_\_\_\_\_ Date 3/6/23

Risk Management Approval (Unusual Activities) \_\_\_\_\_ Date 3/8/23

Instructional Assistant Superintendent Approval \_\_\_\_\_ Date 3/8/23

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 Instructional Assistant Superintendent for approval.
- Local Trip: (50-mile radius; driver led) - Submit driver led trips to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Local Trip: (walking, RT, Amtrak): Submit walking trips to Principal for approval then forward to Instructional Assistant Superintendent for approval 2 weeks prior to trip.
- Out-of-Town: (beyond 50-mile radius) - Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Overnight Trip: Submit to Principal for approval then forward to Instructional Assistant Superintendent for approval 6 weeks prior to trip.
- Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Instructional Assistant Superintendent 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 Instructional Assistant Superintendent 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 Instructional Assistant Superintendent for approval 6 weeks prior to trip. Must have Superintendent, Board of Education and Risk Management approval prior to trip. Instructional Assistant Superintendent 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 Instructional Assistant Superintendent. Maintain a copy of all forms at site for 2 years
- Venue/Destination: Must comply with SCUUSD COVID19 Mitigation Guidelines for all trips outside of district facilities.

Reviewed by Site Office Manager: \_\_\_\_\_

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

School Name: C.K. McClatchy High School

Date 03/08/2023

Teacher's Name: Stephen Goldberg \_\_\_\_\_ Room # \_\_\_\_\_ Telephone# 916-712-0782

Field Trip Destination :University of Kentucky

Reason for travel: Debate

Tournamnet \_\_\_\_\_

List unusual activities, water activities or high risk activities (examples: rafting, snorkeling, rock climbing, skiing, etc.) as a special parent waiver may be required. Submit copy of contract or waiver to Risk Management for review before signing. Attach a detailed itinerary for each day

Signed \_\_\_\_\_ Teacher Stephen Goldberg

Approvals:

[Signature] \_\_\_\_\_ 3/8/23  
Principal Date

[Signature] \_\_\_\_\_ 3/8/23  
Risk Management Dept. Date

[Signature] \_\_\_\_\_ 3/8/23  
Segment Administrator Date

[Signature] \_\_\_\_\_ 3/8/23  
Superintendent Date

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Board Approval Date

# TRAVEL REQUEST FORM (ACC-F014)

Sacramento City Unified School District

**Instructions:** This form must be completed and received in Accounts Payable at least 30 days prior to the proposed trip- 60 days if out-of-state.

REQ # \_\_\_\_\_

**Request to Attend:**  
 Conference/Workshop  
 Business Meeting

**Purpose for Attending:**  
 Professional Development  
 Continued Education Credits Earned

School/Department C.K. McClatchy High School

Date 03/06/2023

Date(s) of Event 04/14-18/2023

Location University of Kentucky

Event Title (attach brochure) Tournament of Champions

Purpose\* For students to participate in debate tournament. It gives an opportunity to build their public speaking skills and network with other student groups.

\*(what value does this activity give students, attendees, staff, department/site or community?)

How does this travel align with the District's strategic plan? It prepares students for college and career readiness

How will this activity/event be used and shared?  
 Name of Attendee(s)

Name of Attendee(s) <small>(attach sheet for additional attendees)</small>	Position	Substitute (Y/N)*	No. of Days Required	Budget Code <small>(for substitute)</small>
Stephen Goldberg	Teacher	No	0	
Serena Jones	Chaperone	No	0	
		No		
		No		
		No		

Additional Attendees Attached

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

**Approvals:**

Andrea Eggen / per Samantha 3/16/23  
 Principal/Department Head Signature & Print Name Date

[Signature] 3/18/23  
 Cabinet Level or Designee Signature Date

[Signature] 3/19/23  
 Chief Business Officer Signature Date

[Signature] \_\_\_\_\_  
 Superintendent or Designee Signature Date

District cost for all attendees (estimate)

Registration Fee \*\*\* \$0

Meals included?

B  L  D

Lodging \$0

Transportation \$0

Meals \$0

Other \$0

**TOTAL** \$0

Categorical      Budget Code(s): \_\_\_\_\_ \$ \_\_\_\_\_

General Fund/Unrestricted      \_\_\_\_\_ \$ \_\_\_\_\_

\*\*\*If any meals are included in the cost of registration, how many of each:    Breakfast \_\_\_\_\_    Lunch \_\_\_\_\_    Dinner \_\_\_\_\_

**Prepayment Requested:** All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

Requestion #	Dollar Amount
Registration Fee	_____
Hotel	_____
Airfare ****	_____
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# 14.1

**Meeting Date:** March 16, 2023

**Subject:** Business and Financial Information

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

**Division:** Business Services

**Recommendation:** Receive business and financial information.

**Background/Rationale:** Enrollment and Attendance Report for Month 5, Ending Friday, January 27, 2023 and Purchase Order Board Report for the Period of January 15, 2023 through February 14, 2023.

**Financial Considerations:** Reflects standard business information.

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

**Documents Attached:**

- Enrollment and Attendance Report for Month 5, Ending Friday, January 27, 2023
- Purchase Order Board Report for the Period of January 15, 2023 through February 14, 2023

**Estimated Time:** N/A

**Submitted by:** Rose Ramos, Chief Business and Operations Officer

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



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
TRADITIONAL SCHOOLS

ELEMENTARY TRADITIONAL	GENERAL EDUCATION			Special Education Grades K-6	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE		
	Kdgn	Grades 1-3	Grades 4-6				2022-2023 Actual Attendance	Cum Attd Days/89 2022-2023	PERCENTAGE 2022-2023
A M Winn Elementary K-8 Waldorf	55	123	117	13	308	90.78%	280.19	91.32%	
Abraham Lincoln El	76	214	233	2	525	89.93%	481.25	90.58%	
Alice Birney Waldorf-Inspired K8	72	144	159	2	377	93.38%	346.85	92.31%	
Bret Harte Elementary	23	66	75	33	197	89.17%	175.13	89.36%	
Caleb Greenwood	52	221	214	3	490	94.37%	457.31	94.30%	
Camellia Basic Elementary	75	138	167	12	392	94.04%	372.90	94.58%	
Capital City School	20	97	97	0	214	93.09%	198.10	91.19%	
Caroline Wenzel Elementary	23	85	87	21	216	89.94%	196.00	89.19%	
Cesar Chavez ES	0	0	356	22	378	91.81%	344.73	91.78%	
Crocker/Riverside Elementary	94	281	244	2	621	93.86%	582.58	94.05%	
David Lubin Elementary	48	193	183	27	451	92.98%	414.51	92.29%	
Earl Warren Elementary	70	169	186	10	435	90.92%	397.00	91.83%	
Edward Kemble Elementary	112	378	0	18	508	89.23%	452.84	89.55%	
Elder Creek Elementary	77	287	328	7	699	92.25%	649.01	92.73%	
Ethel I Baker Elementary	78	270	237	3	588	89.57%	531.41	89.74%	
Ethel Phillips Elementary	80	184	180	6	450	90.66%	398.81	89.77%	
Father Keith B Kenny K-8 School	21	74	123	27	245	87.53%	221.47	88.86%	
Genevieve Didion Elementary	66	205	198	4	473	94.69%	449.89	94.51%	
Golden Empire Elementary	55	184	211	16	466	90.24%	425.91	91.20%	
H W Harkness Elementary	50	87	121	2	260	90.37%	230.59	90.45%	
Hollywood Park Elementary	24	91	101	38	254	88.33%	217.98	88.66%	
Home/Hospital	12	18	24	5	59	100.00%	15.24	100.00%	
Hubert H. Bancroft Elementary	66	175	153	16	410	91.27%	366.21	90.91%	
Isador Cohen Elementary	61	110	112	37	320	89.12%	281.83	89.74%	
James W Marshall Elementary	38	134	137	29	338	92.13%	305.48	91.38%	
John Bidwell Elementary	48	121	78	13	260	87.59%	226.08	88.79%	
John Cabrillo Elementary	36	115	127	41	319	88.33%	277.47	89.47%	
John D Sloat Elementary	32	82	78	11	203	89.23%	181.14	88.63%	
John H. Still K-8	47	174	235	13	469	87.81%	426.56	88.74%	
John Morse Therapeutic Center	0	0	0	9	9	79.14%	8.37	83.87%	
Leataata Floyd Elementary	24	120	110	4	258	84.98%	222.41	86.11%	
Leonardo da Vinci K - 8 School	112	271	280	19	682	93.50%	643.99	94.25%	
Mark Twain Elementary	37	90	98	20	245	88.63%	222.67	89.77%	
Martin Luther King Jr Elementary	61	123	98	21	303	88.74%	277.98	89.48%	
Matsuyama Elementary	52	189	214	7	462	92.69%	427.43	93.09%	
Nicholas Elementary	68	214	237	16	535	87.71%	473.92	88.89%	
O W Erlewine Elementary	31	100	113	23	267	88.20%	233.23	89.48%	
Oak Ridge Elementary	57	201	196	2	456	87.56%	406.09	89.10%	
Pacific Elementary	94	289	306	1	690	90.41%	621.25	90.68%	
Parkway Elementary School	77	179	180	23	459	84.45%	392.90	86.08%	
Peter Burnett Elementary	44	163	177	18	402	89.84%	366.01	91.87%	
Phoebe A Hearst Elementary	93	283	277	1	654	94.53%	618.01	94.39%	
Pony Express Elementary	37	134	169	17	357	92.19%	332.49	92.38%	
Rosa Parks K-8 School	40	124	139	16	319	89.45%	282.86	89.79%	
Sequoia Elementary	54	165	176	22	417	88.30%	367.63	88.95%	
Success Academy K-8	0	0	6	0	6	51.96%	2.33	61.70%	
Susan B Anthony Elementary	58	130	120	2	310	93.34%	290.48	92.78%	
Sutterville Elementary	39	161	183	4	387	93.37%	364.79	93.62%	
Tahoe Elementary	74	106	96	32	308	87.61%	276.42	89.54%	
Theodore Judah Elementary	87	144	183	18	432	92.80%	398.39	92.43%	
Washington Elementary	45	141	118	25	329	89.84%	295.81	89.85%	
William Land Elementary	47	142	160	1	350	92.09%	328.14	93.49%	
Woodbine Elementary	42	134	96	27	299	85.31%	250.52	87.83%	
<b>TOTAL ELEMENTARY SCHOOLS</b>	<b>2,784</b>	<b>8,023</b>	<b>8,293</b>	<b>761</b>	<b>19,861</b>	<b>90.65%</b>	<b>18,008.54</b>	<b>91.10%</b>	
	<b>Change from prior month</b>			<b>(24)</b>	<b>(45)</b>				

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND ATTENDANCE REPORT  
 MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
 TRADITIONAL SCHOOLS

MIDDLE SCHOOLS	GENERAL EDUCATION			Special Education Grades 7-8	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Grade 7	Grade 8	Total Grades 7-8			2022-2023 Actual Attendance	Cum Attd Days/89 2022-2023	PERCENTAGE 2022-2023
A M Winn Elementary K-8 Waldorf	36	28	64	1	65	90.64%	59.23	91.83%
Albert Einstein MS	326	317	643	31	674	89.27%	607.85	90.70%
Alice Birney Waldorf-Inspired K8	57	51	108	0	108	92.94%	102.08	92.92%
California MS	367	397	764	14	778	89.14%	708.64	90.88%
Capital City School	48	52	100	0	100	71.73%	68.26	69.01%
Fern Bacon MS	305	312	617	39	656	88.92%	601.55	89.76%
Genevieve Didion Elementary	57	53	110	0	110	94.98%	104.32	94.82%
Home/Hospital	1	31	32	1	33	100.00%	9.05	100.00%
John H. Still K-8	150	122	272	14	286	91.46%	262.35	93.23%
John Morse Therapeutic Center	0	0	0	15	15	80.38%	12.82	81.03%
Kit Carson IB Academy	156	161	317	16	333	85.78%	297.85	86.87%
Leonardo da Vinci K - 8 School	43	54	97	11	108	92.90%	102.69	92.30%
Martin Luther King Jr Elementary	13	10	23	0	23	94.27%	26.11	91.37%
Rosa Parks K-8 School	210	189	399	20	419	86.84%	373.64	88.67%
Sam Brannan MS	143	156	299	36	335	90.29%	303.89	90.09%
School of Engineering and Science	124	106	230	1	231	91.66%	221.30	93.58%
Success Academy K-8	2	7	9	0	9	75.17%	4.61	80.04%
Sutter MS	522	525	1,047	24	1,071	93.72%	1006.78	93.86%
Will C Wood MS	315	327	642	41	683	89.44%	616.43	90.30%
<b>TOTAL MIDDLE SCHOOLS</b>	<b>2,875</b>	<b>2,898</b>	<b>5,773</b>	<b>264</b>	<b>6,037</b>	<b>89.84%</b>	<b>5,489.44</b>	<b>90.74%</b>
	<b>Change from prior month</b>			<b>(9)</b>	<b>(49)</b>			

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND ATTENDANCE REPORT  
 MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
 TRADITIONAL SCHOOLS

HIGH SCHOOLS	GENERAL EDUCATION					Total Grade 9-12	Special Education Grades 9-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Continuation	Grade 9	Grade 10	Grade 11	Grade 12					2022-2023 Actual Attendance	Cum Attd Days/89 2022-2023
American Legion HS	181	0	0	0	0	181	0	181	66.36%	123.80	70.68%
Arthur A. Benjamin Health Prof	0	33	37	40	45	155	24	179	86.43%	161.64	87.31%
C K McClatchy HS	0	629	621	519	515	2,284	37	2,321	90.20%	2104.31	90.03%
Capital City School	0	43	55	86	96	280	0	280	81.91%	235.07	81.43%
Hiram W Johnson HS	0	398	380	357	295	1,430	127	1,557	85.35%	1397.85	87.17%
Home/Hospital	0	3	1	5	59	68	3	71	100.00%	16.06	100.00%
John F Kennedy HS	0	427	387	478	400	1,692	119	1,811	90.09%	1670.05	90.31%
Kit Carson 7-12	0	52	60	46	20	178	2	180	91.01%	169.51	91.55%
Luther Burbank HS	0	337	397	373	319	1,426	96	1,522	87.08%	1372.97	89.24%
Rosemont HS	0	341	351	341	314	1,347	99	1,446	87.59%	1302.01	89.33%
School of Engineering and Science	0	107	85	63	67	322	1	323	91.15%	305.15	92.50%
West Campus HS	0	220	224	197	188	829	1	830	96.74%	804.31	96.66%
Sacramento Accelerated Academy*	0	5	34	133	307	479	0	479	**NA	**NA	**NA
<b>TOTAL HIGH SCHOOLS</b>	<b>181</b>	<b>2,595</b>	<b>2,632</b>	<b>2,638</b>	<b>2,625</b>	<b>10,671</b>	<b>509</b>	<b>11,180</b>	<b>88.54%</b>	<b>9,662.72</b>	<b>89.47%</b>
						<b>Change from prior month</b>	<b>(16)</b>	<b>(86)</b>			

\* Change in internal process required separate row for Sacramento Accelerated Academy instead of dual enrollment at home high school sites.

\*\* Sacramento Accelerated Academy attendance data only available during state reporting periods.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND ATTENDANCE REPORT  
 MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
 TRADITIONAL SCHOOLS

DISTRICT TOTALS	TOTAL MONTH- END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
		2022-2023 Actual Attendance	Cum Attd Days/89	PERCENTAGE 2022-2023
			2022-2023	
ELEMENTARY	19,861	90.65%	18,009	91.10%
MIDDLE	6,037	89.84%	5,489	90.74%
HIGH SCHOOL	11,180	88.54%	9,663	89.47%
<b>TOTAL ALL DISTRICT SEGMENTS</b>	<b>37,078</b>	<b>89.90%</b>	<b>33,161</b>	<b>90.56%</b>

<b>Total Non-Public Schools as of 02/15/2023</b>	257
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<b>Non-Public change from prior month</b>	<b>5</b>
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
CHARTER SCHOOLS

2022-2023 DEPENDENT CHARTER SCHOOLS	GENERAL EDUCATION					Special Education Grades K-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2022-2023 Actual Attendance	2022-2023	PERCENTAGE 2022-2023
Bowling Green McCoy	48	175	170	0	0	9	402	91.54%	371.43	91.41%
Bowling Green-Chacon	39	129	137	0	0	11	316	90.80%	294.50	92.64%
George W. Carver SAS	0	0	0	0	188	11	199	93.31%	193.73	93.14%
New Joseph Bonnheim Charter	32	99	103	0	0	2	236	87.90%	203.49	90.63%
New Tech High	0	0	0	0	150	2	152	89.85%	141.28	92.77%
The Met High School	0	0	0	0	202	2	204	94.70%	197.75	95.23%
<b>Total Dependent Charter Schools</b>	<b>119</b>	<b>403</b>	<b>410</b>	<b>0</b>	<b>540</b>	<b>37</b>	<b>1,509</b>	<b>91.43%</b>	<b>1,402.18</b>	<b>92.47%</b>

**Change from prior month** **1** **-16**

2022-2023 INDEPENDENT CHARTER SCHOOLS	GENERAL EDUCATION					Special Education Grades K-12	TOTAL MONTH-END ENROLLMENT	PERCENTAGE FOR THE MONTH	AVERAGE CUMULATIVE ACTUAL ATTENDANCE	
	Kdgn	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12			2022-2023 Actual Attendance	2022-2023	PERCENTAGE 2022-2023
Aspire Capitol Heights Academy	25	67	65	24	0	0	181	85.30%	161.54	89.65%
CA Montessori Project Capitol Campus	71	121	119	39	0	1	351	89.59%	323.57	92.32%
Capitol Collegiate Academy	41	145	146	79	0	0	411	91.82%	366.38	92.36%
Growth Public Schools	59	113	94	0	0	0	266	83.38%	248.79	91.05%
Language Academy	88	198	200	130	0	0	616	90.40%	576.05	93.61%
PS 7 Elementary	72	170	165	161	0	0	568	85.66%	495.21	88.11%
Sacramento Charter HS	0	0	0	0	356	0	356	85.55%	327.53	90.36%
SAVA	0	0	0	67	579	0	646	96.06%	621.66	95.71%
Sol Aureus College Preparatory	40	112	130	68	0	0	350	86.55%	325.11	91.26%
Yav Pem Suab Academy	62	180	177	0	0	0	419	84.37%	381.69	88.88%
<b>TOTAL INDEPENDENT CHARTER SCHOOLS</b>	<b>458</b>	<b>1,106</b>	<b>1,096</b>	<b>568</b>	<b>935</b>	<b>1</b>	<b>4,164</b>	<b>87.87%</b>	<b>3,827.53</b>	<b>91.33%</b>

**Change from prior month** **0** **-97**

<b>TOTAL CHARTER SCHOOLS</b>	<b>577</b>	<b>1,509</b>	<b>1,506</b>	<b>568</b>	<b>1,475</b>	<b>38</b>	<b>5,673</b>	<b>89.65%</b>	<b>5,229.71</b>	<b>91.90%</b>
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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND ATTENDANCE REPORT  
 MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
 ADULT EDUCATION SCHOOLS

ADULT EDUCATION	ENROLLMENT	HOURS EARNED			2022-2023 CUMULATIVE ADA		
		CONCURRENT	OTHER	TOTAL	CONCURRENT	OTHER	TOTAL
A. Warren McClaskey Adult Center	218	0	7,985.75	7,985.75	0	69.89	69.89
Charles A. Jones Career & Education Center	239	0	7,190.07	7,190.07	0	142.30	142.30
<b>TOTAL ADULT EDUCATION</b>	<b>457</b>	<b>0</b>	<b>15,175.82</b>	<b>15,175.82</b>	<b>0</b>	<b>212.19</b>	<b>212.19</b>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND ATTENDANCE REPORT  
 MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
 GRADE BY GRADE ENROLLMENT

ELEMENTARY SCHOOLS	GENERAL EDUCATION ENROLLMENT							TOTAL
	Kdgn	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	GENERAL
A M Winn Elementary K-8 Waldorf	55	39	40	44	32	47	38	295
Abraham Lincoln El	76	77	63	74	75	88	70	523
Alice Birney Waldorf-Inspired K8	72	48	48	48	60	51	48	375
Bret Harte Elementary	23	33	24	9	27	24	24	164
Caleb Greenwood	52	83	66	72	79	69	66	487
Camellia Basic Elementary	75	48	47	43	56	58	53	380
Capital City School	20	25	35	37	29	39	29	214
Caroline Wenzel Elementary	23	26	29	30	27	20	40	195
Cesar Chavez ES	0	0	0	0	110	115	131	356
Crocker/Riverside Elementary	94	95	91	95	79	86	79	619
David Lubin Elementary	48	67	69	57	58	61	64	424
Earl Warren Elementary	70	48	61	60	64	57	65	425
Edward Kemble Elementary	112	129	120	129	0	0	0	490
Elder Creek Elementary	77	90	99	98	114	106	108	692
Ethel I Baker Elementary	78	94	84	92	80	78	79	585
Ethel Phillips Elementary	80	54	65	65	63	52	65	444
Father Keith B Kenny K-8 School	21	22	24	28	45	32	46	218
Genevieve Didion Elementary	66	65	70	70	65	66	67	469
Golden Empire Elementary	55	59	64	61	72	63	76	450
H W Harkness Elementary	50	24	28	35	43	45	33	258
Hollywood Park Elementary	24	40	24	27	35	39	27	216
Home/Hospital	12	1	6	11	2	3	19	54
Hubert H. Bancroft Elementary	66	70	49	56	46	41	66	394
Isador Cohen Elementary	61	45	40	25	41	39	32	283
James W Marshall Elementary	38	42	45	47	51	41	45	309
John Bidwell Elementary	48	36	46	39	23	28	27	247
John Cabrillo Elementary	36	36	33	46	35	38	54	278
John D Sloat Elementary	32	21	23	38	22	31	25	192
John H. Still K-8	47	57	56	61	76	66	93	456
John Morse Therapeutic Center	0	0	0	0	0	0	0	0
Leataata Floyd Elementary	24	43	39	38	30	40	40	254
Leonardo da Vinci K - 8 School	112	85	95	91	93	94	93	663
Mark Twain Elementary	37	24	32	34	30	34	34	225
Martin Luther King Jr Elementary	61	37	37	49	28	27	43	282
Matsuyama Elementary	52	64	55	70	67	82	65	455
Nicholas Elementary	68	70	73	71	85	75	77	519
O W Erlewine Elementary	31	32	39	29	37	45	31	244
Oak Ridge Elementary	57	70	60	71	66	54	76	454
Pacific Elementary	94	97	89	103	92	116	98	689
Parkway Elementary School	77	58	54	67	66	54	60	436
Peter Burnett Elementary	44	48	59	56	54	64	59	384
Phoebe A Hearst Elementary	93	94	94	95	93	91	93	653
Pony Express Elementary	37	43	44	47	57	63	49	340
Rosa Parks K-8 School	40	41	47	36	40	50	49	303
Sequoia Elementary	54	58	59	48	58	53	65	395
Success Academy K-8	0	0	0	0	0	3	3	6
Susan B Anthony Elementary	58	51	41	38	43	43	34	308
Sutterville Elementary	39	47	54	60	63	64	56	383
Tahoe Elementary	74	31	30	45	33	31	32	276
Theodore Judah Elementary	87	53	44	47	58	64	61	414
Washington Elementary	45	48	48	45	32	33	53	304
William Land Elementary	47	42	53	47	54	49	57	349
Woodbine Elementary	42	47	43	44	37	28	31	272
<b>TOTAL</b>	<b>2,784</b>	<b>2,657</b>	<b>2,638</b>	<b>2,728</b>	<b>2,725</b>	<b>2,740</b>	<b>2,828</b>	<b>19,100</b>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
ENROLLMENT AND ATTENDANCE REPORT  
MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
CUMULATIVE TOTAL ABSENCES

ELEMENTARY	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	308	2,344	24,657	27,001	91.32%
Abraham Lincoln El	525	4,406	42,350	46,756	90.58%
Alice Birney Waldorf-Inspired K8	377	2,543	30,523	33,066	92.31%
Bret Harte Elementary	197	1,835	15,411	17,246	89.36%
Caleb Greenwood	490	2,432	40,243	42,675	94.30%
Camellia Basic Elementary	392	1,880	32,815	34,695	94.58%
Capital City School	214	1,684	17,433	19,117	91.19%
Caroline Wenzel Elementary	216	2,091	17,248	19,339	89.19%
Cesar Chavez ES	378	2,717	30,336	33,053	91.78%
Crocker/Riverside Elementary	621	3,243	51,267	54,510	94.05%
David Lubin Elementary	451	3,047	36,477	39,524	92.29%
Earl Warren Elementary	435	3,109	34,936	38,045	91.83%
Edward Kemble Elementary	508	4,652	39,850	44,502	89.55%
Elder Creek Elementary	699	4,478	57,113	61,591	92.73%
Ethel I Baker Elementary	588	5,349	46,764	52,113	89.74%
Ethel Phillips Elementary	450	3,998	35,095	39,093	89.77%
Father Keith B Kenny K-8 School	245	2,443	19,489	21,932	88.86%
Genevieve Didion Elementary	473	2,299	39,590	41,889	94.51%
Golden Empire Elementary	466	3,617	37,480	41,097	91.20%
H W Harkness Elementary	260	2,143	20,292	22,435	90.45%
Hollywood Park Elementary	254	2,453	19,182	21,635	88.66%
Home/Hospital	59	0	295	295	100.00%
Hubert H. Bancroft Elementary	410	3,224	32,226	35,450	90.91%
Isador Cohen Elementary	320	2,835	24,801	27,636	89.74%
James W Marshall Elementary	338	2,535	26,882	29,417	91.38%
John Bidwell Elementary	260	2,511	19,895	22,406	88.79%
John Cabrillo Elementary	319	2,875	24,417	27,292	89.47%
John D Sloat Elementary	203	2,044	15,940	17,984	88.63%
John H. Still K-8	469	4,765	37,537	42,302	88.74%
John Morse Therapeutic Center	9	140	728	868	83.87%
Leataata Floyd Elementary	258	3,158	19,572	22,730	86.11%
Leonardo da Vinci K - 8 School	682	3,455	56,671	60,126	94.25%
Mark Twain Elementary	245	2,234	19,595	21,829	89.77%
Martin Luther King Jr Elementary	303	2,876	24,462	27,338	89.48%
Matsuyama Elementary	462	2,790	37,614	40,404	93.09%
Nicholas Elementary	535	5,214	41,705	46,919	88.89%
O W Erlewine Elementary	267	2,412	20,524	22,936	89.48%
Oak Ridge Elementary	456	4,371	35,736	40,107	89.10%
Pacific Elementary	690	5,617	54,670	60,287	90.68%
Parkway Elementary School	459	5,589	34,575	40,164	86.08%
Peter Burnett Elementary	402	2,851	32,209	35,060	91.87%
Phoebe A Hearst Elementary	654	3,233	54,385	57,618	94.39%
Pony Express Elementary	357	2,385	28,927	31,312	92.38%
Rosa Parks K-8 School	319	2,798	24,609	27,407	89.79%
Sequoia Elementary	417	4,019	32,351	36,370	88.95%
Success Academy K-8	6	126	203	329	61.70%
Susan B Anthony Elementary	310	1,988	25,562	27,550	92.78%
Sutterville Elementary	387	2,162	31,737	33,899	93.62%
Tahoe Elementary	308	2,843	24,325	27,168	89.54%
Theodore Judah Elementary	432	2,872	35,058	37,930	92.43%
Washington Elementary	329	2,940	26,031	28,971	89.85%
William Land Elementary	350	2,010	28,876	30,886	93.49%
Woodbine Elementary	299	3,054	22,046	25,100	87.83%
<b>TOTAL</b>	<b>19,861</b>	<b>154,689</b>	<b>1,582,715</b>	<b>1,737,404</b>	<b>91.10%</b>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND ATTENDANCE REPORT  
 MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
 CUMULATIVE TOTAL ABSENCES

MIDDLE	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
A M Winn Elementary K-8 Waldorf	65	464	5,212	5,676	91.83%
Albert Einstein MS	674	5,488	53,491	58,979	90.69%
Alice Birney Waldorf-Inspired K-8	108	684	8,983	9,667	92.92%
California MS	778	6,260	62,360	68,620	90.88%
Capital City School	100	2,697	6,007	8,704	69.01%
Fern Bacon MS	656	6,039	52,936	58,975	89.76%
Genevieve Didion K-8	110	502	9,180	9,682	94.82%
Home/Hospital	33	0	124	124	100.00%
John H. Still K-8	286	1,676	23,087	24,763	93.23%
John Morse Therapeutic Center	15	261	1,115	1,376	81.03%
Kit Carson 7-12	333	3,961	26,211	30,172	86.87%
Leonardo da Vinci K - 8 School	108	754	9,037	9,791	92.30%
Martin Luther King Jr K-8	23	217	2,298	2,515	91.37%
Rosa Parks K-8 School	419	4,153	32,507	36,660	88.67%
Sam Brannan MS	335	2,942	26,742	29,684	90.09%
School of Engineering and Science	231	1,337	19,474	20,811	93.58%
Success Academy K-8	9	100	401	501	80.04%
Sutter MS	1,071	5,800	88,597	94,397	93.86%
Will C Wood MS	683	5,827	54,246	60,073	90.30%
<b>TOTAL</b>	<b>6,037</b>	<b>49,162</b>	<b>482,008</b>	<b>531,170</b>	<b>90.74%</b>

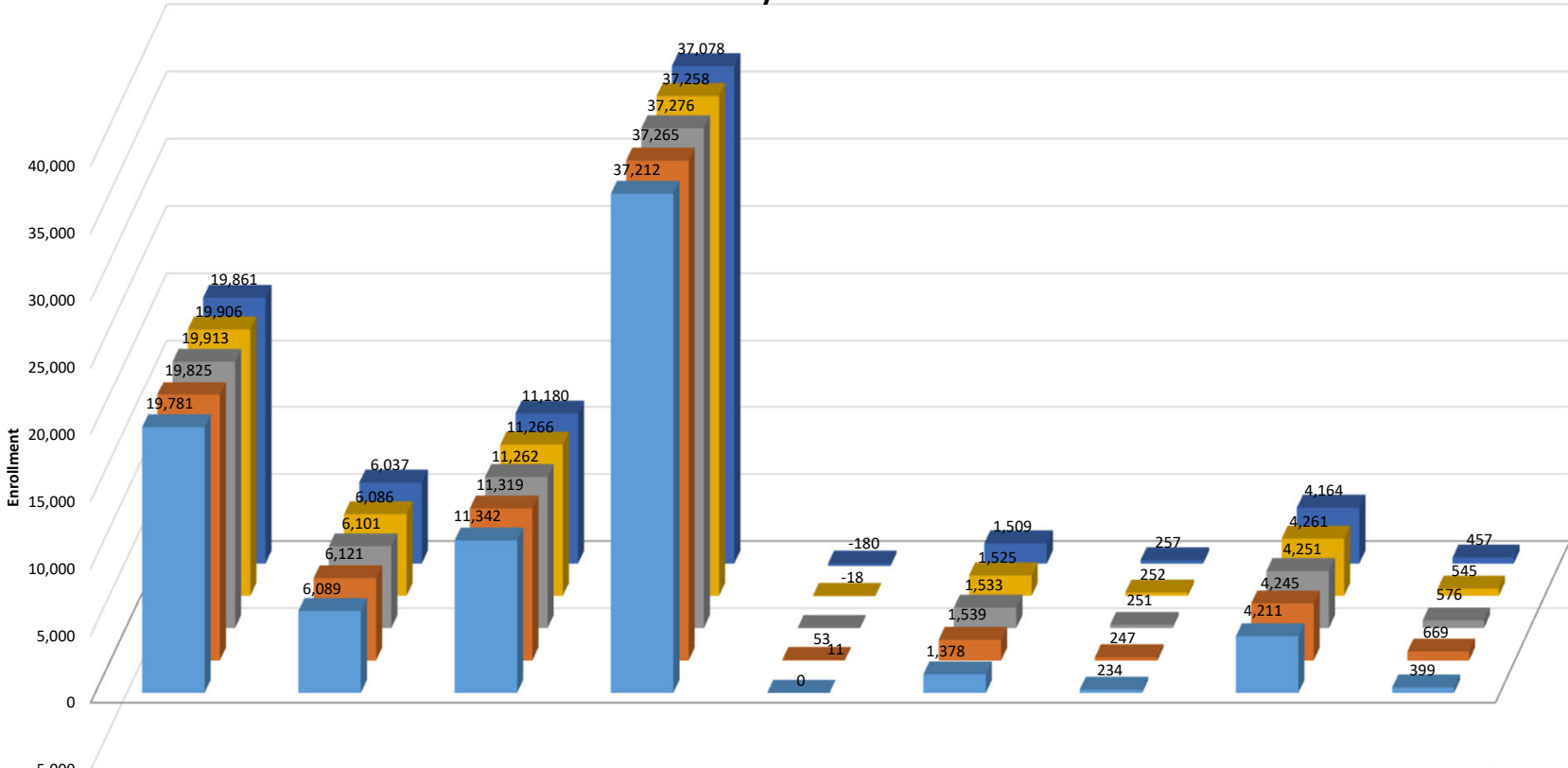
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT  
 ENROLLMENT AND ATTENDANCE REPORT  
 MONTH 5, ENDING FRIDAY, JANUARY 27, 2023  
 CUMULATIVE TOTAL ABSENCES

HIGH SCHOOL	ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
American Legion HS	181	4,519	10,894	15,413	70.68%
Arthur A. Benjamin Health Prof	179	2,068	14,224	16,292	87.31%
C K McClatchy HS	2,321	20,507	185,179	205,686	90.03%
Capital City School	280	4,717	20,686	25,403	81.43%
Hiram W Johnson HS	1,557	18,109	123,011	141,120	87.17%
Home/Hospital	71	0	304	304	100.00%
John F Kennedy HS	1,811	15,777	146,964	162,741	90.31%
Kit Carson 7-12	180	1,376	14,917	16,293	91.55%
Luther Burbank HS	1,522	14,404	119,448	133,852	89.24%
Rosemont HS	1,446	13,691	114,577	128,268	89.33%
School of Engineering and Science	323	2,178	26,853	29,031	92.50%
West Campus HS	830	2,448	70,779	73,227	96.66%
Sacramento Accelerated Academy*	479	**NA	**NA	**NA	**NA
<b>TOTAL</b>	<b>11,180</b>	<b>99,794</b>	<b>847,836</b>	<b>947,630</b>	<b>89.47%</b>

	TOTAL ENROLLMENT	TOTAL ABSENCES	ACTUAL DAYS OF ATTENDANCE	DAYS ENROLLED	PERCENTAGE OF ATTENDANCE
<b>TOTAL ALL SCHOOLS</b>	<b>37,078</b>	<b>303,645</b>	<b>2,912,559</b>	<b>3,216,204</b>	<b>90.56%</b>

	Students in Non Public Schools	Total Enrollment	ADA	ADA %	% Change
<b>2021-22 Actual</b>		37,165	33,490	90.11%	
<b>2022-2023 Projected</b>		36,193	0	0.00%	
<b>Month 01</b>	234	37,212	33,827	92.56%	
<b>Month 02</b>	247	37,265	33,754	92.27%	-0.29%
<b>Month 03</b>	251	37,276	33,516	91.60%	-0.67%
<b>Month 04</b>	252	37,258	33,245	91.13%	-0.47%
<b>Month 05</b>	257	37,078	33,161	90.56%	-0.57%

### Monthly Attendance



	Elementary	Middle	High	Total	Variance	Dependent Charter	Non-Public Schools	Independent Charter	Adult Ed.
Month 1 9/23/2022	19,781	6,089	11,342	37,212	0	1,378	234	4,211	399
Month 2 10/21/2022	19,825	6,121	11,319	37,265	53	1,539	247	4,245	669
Month 3 11/18/2022	19,913	6,101	11,262	37,276	11	1,533	251	4,251	576
Month 4 12/16/2022	19,906	6,086	11,266	37,258	-18	1,525	252	4,261	545
Month 5 1/27/2023	19,861	6,037	11,180	37,078	-180	1,509	257	4,164	457

## Includes Purchase Orders dated 01/15/2023 - 02/14/2023 \*\*\*

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B23-00810	HORMEL FOODS SALES LLC	HAM & TURKEY PRODUCTS FOR 2022-23 SY	NUTRITION SERVICES DEPARTMENT	13	57,105.00
B23-00811	RAY MORGAN CO	MONTHLY WATER SYSTEM MAINTENANCE AGR.	THEODORE JUDAH ELEMENTARY	01	450.00
B23-00812	JOHNSON CONTROLS FIRE PROTECT	FIRE SPRINKLERS INSPECTIONS	CHARLES A. JONES CAREER & ED	11	3,000.00
B23-00813	ATL CORP	22-23 ATL CORP - H&V SCREENING SUPPLIES	HEALTH SERVICES	01	2,000.00
B23-00814	NAYLOR LLC BOXWOOD TECHNOLOGY INC	* BLANKET* 22-23 ACSA ADMINISTRATION HIRING ACCT	HUMAN RESOURCE SERVICES	01	8,000.00
B23-00815	BIMBO BAKEHOUSE	ENGLISH MUFFINS 2022-2023	NUTRITION SERVICES DEPARTMENT	13	31,638.15
B23-00816	PK KINDER CO INC	BBQ SAUCE FOR 2022-23 SY	NUTRITION SERVICES DEPARTMENT	13	11,980.80
B23-00817	MOUNTAIN VIEW FRUIT SALES INC	PRODUCE FOR 2022-23 SY	NUTRITION SERVICES DEPARTMENT	13	30,000.00
B23-00818	EKON-O-PAC LLC	SUPPER PROGRAM PACKAGING 22-23 SY	NUTRITION SERVICES DEPARTMENT	13	40,000.00
B23-00819	EAN SERVICES LLC	ELC DIRECTOR & COORDINATORS- CAR RENTAL	EARLY LEARNING & CARE PROGRAMS	12	5,000.00
B23-00820	INLINE DISTRIBUTING COMPANY	INLINE CO - SUPPLIES	RISK MANAGEMENT	01	5,500.00
B23-00821	GRANITE CONSTRUCTION CO	LABORER SHOP SUPPLIES FOR WORK ORDERS	FACILITIES MAINTENANCE	01	3,000.00
B23-00822	PAPE MACHINERY	MOWER EQUIPMENT SUPPLIES FOR LABOR SHOP	FACILITIES MAINTENANCE	01	10,000.00
B23-00823	EAN SERVICES, LLC	VEHICLE RENTAL FOR VARIOUS STUDENT ACTIVITIES	LUTHER BURBANK HIGH SCHOOL	01	2,000.00
B23-00824		FEDERAL PROPORTIONATE SHARE 2022-2023	SPECIAL EDUCATION DEPARTMENT	01	1,501.82
B23-00825	CAROLINA BIOLOGICAL SUPPLY CO ACCT #121087	BIOLOGY LAB & INSTRUCTIONAL SUPPLIES FY22/23	C. K. McCLATCHY HIGH SCHOOL	01	2,000.00
B23-00826	US FOODSERVICE	NSLP FOR SPECIAL DIETS 2022-23	NUTRITION SERVICES DEPARTMENT	13	20,000.00
B23-00827		FEDERAL PROPORTIONATE SHARE 2022-23 Y.C.	SPECIAL EDUCATION DEPARTMENT	01	1,501.82
B23-00828	INTERNATIONAL BACCALAUREATE	IB EXAM FEES FOR KIT CARSON & LUTHER BURBANK	GIFTED AND TALENTED EDUCATION	01	70,002.00
B23-00832	RAY MORGAN CO	RECORD CONVERSION	SPECIAL EDUCATION DEPARTMENT	01	115,000.00
CHB23-00377	THE HOME DEPOT PRO	CUSTODIAL SUPPLIES	CHARLES A. JONES CAREER & ED	11	6,000.00
CHB23-00378	ODP BUSINESS SOLUTIONS LLC	Office Depot Classroom Supplies	EARL WARREN ELEMENTARY SCHOOL	01	2,014.61

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

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

ESCAPE ONLINE

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**Includes Purchase Orders dated 01/15/2023 - 02/14/2023 \*\*\***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CHB23-00379	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT	LEATAATA FLOYD ELEMENTARY	01	1,000.00
CHB23-00380	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT	LEATAATA FLOYD ELEMENTARY	01	3,000.00
CHB23-00381	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT BLANKET	A. M. WINN - K-8	01	2,175.00
CHB23-00382	SCUSD/PAPER	HUMAN RESOURCE /DOJ PAPER USAGE 2022-2023 YEAR	HUMAN RESOURCE SERVICES	01	1,000.00
CHB23-00383	ODP BUSINESS SOLUTIONS LLC	CLASSROOM SUPPLIES LCFF	ROSEMONT HIGH SCHOOL	01	3,500.00
CHB23-00384	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT-SCHOOL YEAR 2022/2023-SUPPLIES	CAPITAL CITY SCHOOL	01	30,000.00
CS23-00356	MARGARITA MALDONADO	CONSULTANT/LABOR RELATIONS	ADMIN-LEGAL COUNSEL	01	19,000.00
CS23-00383	DALE SCOTT & CO INC	CDIAC ANNUAL REPORTING	ACCOUNTING SERVICES DEPARTMENT	21	2,500.00
CS23-00384	SCHOOL SERVICES OF CALIFORNIA	SSC LEGISLATIVE ADVOCACY 1/1/23- 12/31/2023	BUSINESS SERVICES	01	30,000.00
CS23-00385	DIGITAL DEPLOYMENT INC	DIGITAL DEPLOYMENT - MSOFT SINGLE SIGN ON IMPLMT'N	TECHNOLOGY SERVICES	21	6,000.00
CS23-00386	IRIS TAYLOR	CONSULTANT FOR ACADEMIC OFFICE	ACADEMIC OFFICE	01	52,800.00
CS23-00387	UNIVERSITY ENTERPRISES INC	.CSUS TUTORING	SUCCESS ACADEMY	01	2,740.66
CS23-00388	CORE WEST, INC FKA CORE CONST	0262-461 NICHOLAS NEW SCHOOL PRE CONSTRUCTION	FACILITIES SUPPORT SERVICES	21	70,000.00
CS23-00389	REGASGROUP INC	0525-442-2 JFK C WING ASBESTOS & LEAD INSPECTION	FACILITIES SUPPORT SERVICES	21	2,840.00
CS23-00390	KMM SERVICES INC	0037-465 CWENZEL SECURITY CONTROLLER & CAMERA	FACILITIES SUPPORT SERVICES	21	3,875.00
CS23-00391	KMM SERVICES INC	0505-465 GWC ELECTRIC ACCESS & CAMERA	FACILITIES SUPPORT SERVICES	21	3,750.00
CS23-00392	KMM SERVICES INC	0450-465 KIT CARSON ELECTRONIC ACCESS & CAMERA	FACILITIES SUPPORT SERVICES	21	7,625.00
CS23-00393	KMM SERVICES INC	0242-465 MATSUYAMA SECURITY ELECTRONIC CONTROLLER	FACILITIES SUPPORT SERVICES	21	5,875.00
CS23-00394	CONSORTIUM ON REACHING EXCELLENCE IN EDUCATION INC	Core sipp invoice	BRET HARTE ELEMENTARY SCHOOL	01	11,625.00
CS23-00395	REBECCA CANTABERRY	REBECCA CANTABERRY / MFG-WELDING	CHARLES A. JONES CAREER & ED	11	41,976.90
CS23-00396	HUGH PARKER JR	INTRAMURAL SPORTS AMBASSADOR FY 23	EQUITY, ACCESS & EXCELLENCE	01	2,500.00

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## Includes Purchase Orders dated 01/15/2023 - 02/14/2023 \*\*\*

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS23-00397	GARY BYRDSO	INTRAMURAL SPORTS AMBASSADOR FY 23	EQUITY, ACCESS & EXCELLENCE	01	2,500.00
CS23-00398	STEPHEN BUNCH	INTRAMURAL SPORTS AMBASSADOR FY 23	EQUITY, ACCESS & EXCELLENCE	01	2,500.00
CS23-00399	JAMES ORTIZ	INTRAMURAL SPORTS AMBASSADOR FY 23	EQUITY, ACCESS & EXCELLENCE	01	2,500.00
CS23-00400	ANTHONY JONES	INTRAMURAL SPORTS COMMISSIONER: Anthony Jones	EQUITY, ACCESS & EXCELLENCE	01	5,000.00
CS23-00401	MEDIA LEADERS LLC	SOCIAL MEDIA SAFETY PROGRAM	ALBERT EINSTEIN MIDDLE SCHOOL	01	7,550.00
CS23-00402	GROWING HEALTHY CHILDREN THERA PY SERVICES INC	IEE FOR OT	SPECIAL EDUCATION DEPARTMENT	01	2,000.00
CS23-00403	GROWING HEALTHY CHILDREN THERA PY SERVICES INC	IEE FOR MULTIPLE STUDENTS	SPECIAL EDUCATION DEPARTMENT	01	25,000.00
CS23-00405	HEIDI KOSKI CONSULTING	Heidi Koski Consulting 2022-23 ELD Coaching	EARL WARREN ELEMENTARY SCHOOL	01	3,550.00
CS23-00406	ASI PEAK ADVENTURES	PEAK ADVENTURES ROPES COURSE - LPPA	C. K. McCLATCHY HIGH SCHOOL	01	6,300.00
CS23-00407	KMM SERVICES INC	0040-461 CB WIRE INTERIM PROJECT CONSULTANTS	FACILITIES SUPPORT SERVICES	21	38,400.00
CS23-00408	NATIONAL ANALYTICAL LAB INC	0525-442-1 JFK ROOF HAZMAT MONITORING	FACILITIES SUPPORT SERVICES	21	480.00
CS23-00409	ALLEGRA ALESSANDRI PFEIFER	WEST SEMINAR TRAINING FOR TEACHERS	ALICE BIRNEY WALDORF - K-8	01	3,200.00
CS23-00411	DEWAYNE EWING JR dba CONSCI8US	HIP HOP ENTERTAINMENT AND MOTIVATIONAL	COMMUNICATIONS OFFICE	01	1,000.00
CS23-00412	REFRAMING OUR STORIES LLC	REFRAMING OUR STORIES CLASS	PONY EXPRESS ELEMENTARY SCHOOL	01	1,500.00
CS23-00413	FRANKLIN COVEY CLIENT SALES	LEADER IN ME AGREEMENT	SUTTERVILLE ELEMENTARY SCHOOL	01	3,208.32
CS23-00414	NORCAL SCHOOL OF THE ARTS	ARTS & SEL INTEGRATED WORKSHOPS FOR ALL GRADES	PONY EXPRESS ELEMENTARY SCHOOL	01	10,000.00
CS23-00415	TWOPOINT4 DANCE THEATRE	TWOPOINT4 DANCE	COMMUNICATIONS OFFICE	01	1,000.00
CS23-00416	PLACEWORKS	460 CCHAVEZ/EKEMBLE NEW SCHOOL DTSC & CDE/TITLE 5	FACILITIES SUPPORT SERVICES	21	48,170.00
CS23-00417	FOOD LITERACY CENTER	FOOD LITERACY 2022 ANNUAL MAINTENANCE FUNDS	LEATAATA FLOYD ELEMENTARY	01	26,300.00
CS23-00419	ECORP CONSULTING INC	0415-468 CAL MS ABORIST SURVEY & REPORT	FACILITIES SUPPORT SERVICES	21	6,950.00
CS23-00420	PROJECT LIFELONG ATTN: POLICE SERVICES BLDG	2022-23 SUPPLEMENTAL PROVIDER (WILL C WOODS)	YOUTH DEVELOPMENT	01	9,000.00
CS23-00421	KMM SERVICES INC	0359-465 TAHOE ELECTRONIC SECURITY	FACILITIES SUPPORT SERVICES	21	4,375.00

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Includes Purchase Orders dated 01/15/2023 - 02/14/2023 \*\*\*

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS23-00422	WARREN CONSULTING ENGINEERS	0415-468 CAL MS CAMPUS RENEWAL TOPOGRAPHIC SURVEY	FACILITIES SUPPORT SERVICES	21	54,064.00
CS23-00423	CITY OF SACRAMENTO YOUTH, PARKS & COMMUNITY	LAW ENFORCEMENT SERVICES-LARGE EVENTS	SAFE SCHOOLS OFFICE	01	25,000.00
CS23-00424	ENTEK CONSULTING GROUP, INC	0415-468 CAL MS RENEWAL HAZMAT SAMPLING & REPORT	FACILITIES SUPPORT SERVICES	21	39,215.00
CS23-00429	PARENTSQUARE INC	PARENTSQUARE	COMMUNICATIONS OFFICE	01	213,555.00
N23-00047	MAXIM HEALTHCARE SERVICES INC-SACRAMENTO	NONPUBLIC AGENCY (BCBA/1:1 BT)	SPECIAL EDUCATION DEPARTMENT	01	75,000.00
P23-01663	SCUSD - US BANK CAL CARD	CHAIR AND TABLES-CULINARY ARTS	CAREER & TECHNICAL PREPARATION	01	5,936.40
P23-01682	US FOODS INC	KIT TRAINING RESOURCE 01-7029/4710	NUTRITION SERVICES DEPARTMENT	01	6,250.52
P23-01683	STERLING ADAPTIVES LLC	AT - VI MaSi @ GOLDEN EMPIRE (LINE 161)	SPECIAL EDUCATION DEPARTMENT	01	12,228.94
P23-01684	REHABMART LLC	AT-OT AISa @ DIDION	SPECIAL EDUCATION DEPARTMENT	01	1,971.83
P23-01685	PRO-ED INC	SPEECH PROTOCOLS	SPECIAL EDUCATION DEPARTMENT	01	391.05
P23-01686	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	SPEECH PROTOCOLS	SPECIAL EDUCATION DEPARTMENT	01	2,280.47
P23-01687	WESTERN PSYCHOLOGICAL SERVICES	SPEECH PROTOCOLS	SPECIAL EDUCATION DEPARTMENT	01	315.56
P23-01688	FOLLETT CONTENT SOLUTIONS LLC	John Sloat SEL Library Order per quote # 11111793	LIBRARY/TEXTBOOK SERVICES	01	1,747.60
P23-01689	FOLLETT CONTENT SOLUTIONS LLC	John Sloat Library order per quote #11111717	LIBRARY/TEXTBOOK SERVICES	01	2,210.41
P23-01690	AMAZON CAPITAL SERVICES	INK TANK FOR PRINTER-JERRY HUANG @NEW TECH	CAREER & TECHNICAL PREPARATION	01	56.91
P23-01691	AMAZON CAPITAL SERVICES	AT/OT ORDER - LINE 179 HIGHT	SPECIAL EDUCATION DEPARTMENT	01	91.40
P23-01692	AMAZON CAPITAL SERVICES	SPED MATERIAL	SPECIAL EDUCATION DEPARTMENT	01	173.37
P23-01693	TRALEE IN dba ANTIOCH TOYOTA	VEHICLE FOR SAFETY TEAM	SAFE SCHOOLS OFFICE	01	34,461.60
P23-01694	MULTI-HEALTH SYSTEMS INC	PSYCHOLOGIST TEST KIT - LINE 162 HAHN	SPECIAL EDUCATION DEPARTMENT	01	2,497.50
P23-01695	AMBUTECH	LOW INCIDENCE AT (O&M)	SPECIAL EDUCATION DEPARTMENT	01	988.73
P23-01696	SCOE SLY PARK	DEPOSIT FOR SLY PARK SCIENCE CAMP	A. M. WINN - K-8	01	840.00
P23-01697	RUSSELL BURCH dba U PAY WE TRAVEL	BASKETBALL LEAGUE FEES	ENGINEERING AND SCIENCES HS	01	510.00

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P23-01698	SCUSD - US BANK CAL CARD	SUPP/CULINARY ARTS-JULIE BURDICK	CAREER & TECHNICAL PREPARATION	01	2,083.79
P23-01699	SCUSD - US BANK CAL CARD	OVERNIGHT PAST DUE PAYMT TO HOME DEPOT	PURCHASING SERVICES	01	99.47
P23-01700	DESHAUN MCGREGOR dba AVANCEHIG HER	CONFIRMING - COMMUNITY EVENT HAIRCUTS	ENROLLMENT CENTER	01	2,920.00
P23-01701	BLICK ART MATERIALS LLC	JCBA- SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	499.68
P23-01702	LAKESHORE LEARNING MATERIALS	EQUIPMENT CART FOR KINDERGARTEN	JOHN CABRILLO ELEMENTARY	01	303.41
P23-01703	CURRICULUM ASSOCIATES LLC	IReady math Book for 6th Grade	BRET HARTE ELEMENTARY SCHOOL	01	472.09
P23-01704	ODP BUSINESS SOLUTIONS LLC	CHAIR FOR CTE CONSTRUCTION	AMERICAN LEGION HIGH SCHOOL	01	226.53
P23-01705	Academic Health Plans, Inc	Academic Health Plans, Inc.- Insurance PreK- K12	RISK MANAGEMENT	01	4,855.72
P23-01706	ALL WEST COACHLINES INC	COACH USA-ALL WEST	LEATAATA FLOYD ELEMENTARY	01	1,898.38
P23-01707	GRAINGER INC	EXTERIOR LIGHTING	ROSEMONT HIGH SCHOOL	01	491.77
P23-01708	LANTANA INC dba FASTSIGNS OF S ACRAMENTO	PBIS SIGNAGE	ALBERT EINSTEIN MIDDLE SCHOOL	01	2,380.07
P23-01709	ODP BUSINESS SOLUTIONS LLC	INSTRUCTIONAL MATERIALS- SPED	HIRAM W. JOHNSON HIGH SCHOOL	01	72.51
P23-01710	BOOKS EN MORE	ELA BOOKS FOR HOFMANN CLASS-LPPA	C. K. McCLATCHY HIGH SCHOOL	01	479.91
P23-01711	PACIFIC OFFICE AUTOMATION	RISO INK/MASTERS	MATSUYAMA ELEMENTARY SCHOOL	01	486.28
P23-01712	VALLEY ATHLETIC FIELD SOLUTION S INC	BASEBALL JERSEYS	ROSEMONT HIGH SCHOOL	01	1,227.38
P23-01713	ACCESS LANGUAGE CONNECTION INC	ACCESS LANGUAGE CONNECTION, INC	RISK MANAGEMENT	01	397.50
P23-01714	PATRICIA BRADSHAW	REIMB 2207 FOR MA_ADVISORY BOARD MEET	CHARLES A. JONES CAREER & ED	11	146.25
P23-01715	GENERAL PRODUCE	GP INVOICE 04830326,00857497,0483144 2 FUND61	NUTRITION SERVICES DEPARTMENT	61	661.15
P23-01716	GULDMANN INC	AT/PT AzMo @ JAMES MARSHALL (LINE 178)	SPECIAL EDUCATION DEPARTMENT	01	262.28
P23-01717	FRANKLIN COVEY CLIENT SALES	Paying FranklinCovey for Coaching	ISADOR COHEN ELEMENTARY SCHOOL	01	3,500.00
P23-01718	CDW GOVERNMENT	Laptop for Board Members Rhodes, Jeane, and Singh	BOARD OF EDUCATION	01	5,276.64
P23-01719	SCUSD - US BANK CAL CARD	BULLETPROOF BACKPACK	BG CHACON ACADEMY	09	3,525.21
P23-01720	GRAPHIC PROMOTIONS	PINK HOPE T-SHIRTS, BLACK APRONS AND VISORS	NUTRITION SERVICES DEPARTMENT	13	45,756.56
P23-01721	AMAZON CAPITAL SERVICES	CELL PHONE STORAGE CABINET	ROSEMONT HIGH SCHOOL	01	83.69
P23-01722	AMAZON CAPITAL SERVICES	CLASSROOM SUPPLIES	ROSEMONT HIGH SCHOOL	01	58.22

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**Includes Purchase Orders dated 01/15/2023 - 02/14/2023 \*\*\***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01723	AMAZON CAPITAL SERVICES	EXTENDED DAY ENRICHMENT SUPPLIES	JOHN CABRILLO ELEMENTARY	01	144.17
P23-01724	AMAZON CAPITAL SERVICES	INSTRUCTIONAL MATERIALS-SPED	HIRAM W. JOHNSON HIGH SCHOOL	01	187.43
P23-01725	MBS ENGINEERING INC	HW HARKNESS ADA IMPROVEMENTS	FACILITIES MAINTENANCE	01	94,140.00
P23-01726	GREAT MINDS PBC	EUREKA MATH BOOK FOR O'BRIEN	BG CHACON ACADEMY	09	26.53
P23-01727	THE HOME DEPOT PRO	CUSTODIAN SUPPLIES	TAHOE ELEMENTARY SCHOOL	01	1,041.68
P23-01728	THE HOME DEPOT PRO	PRESCHOOL CUSTODIAL SUPPLIES	JOHN BIDWELL ELEMENTARY	12	295.05
P23-01729	CDW GOVERNMENT	Updating office staff technology	BG CHACON ACADEMY	09	3,541.76
P23-01730	KELVIN EDUCATION INC	Kelvin	ACADEMIC OFFICE	01	152,412.00
P23-01731	SIGNATURE GRAPHICS	0530-442 LBHS POOL REPLACE-GRAPHICS SERVICES	FACILITIES SUPPORT SERVICES	21	11,285.30
P23-01732	JOHNSON CONTROLS FIRE PROTECT	SPRINKLER BASIC SERVICE - FIRE PUMP SYSTEM	CHARLES A. JONES CAREER & ED	11	2,500.00
P23-01734	ALLIANCE REDWOODS CONF GROUNDS	6TH GRADE SCIENCE CAMP	FATHER K.B. KENNY - K-8	01	3,476.25
P23-01736	ODP BUSINESS SOLUTIONS LLC	AFTERSCHOOL MASTERS OFFICE SUPPLIES NJB	NEW JOSEPH BONNHEIM	09	1,210.58
P23-01737	LAKESHORE LEARNING MATERIALS	Afterschool Supplies for NJB Enrichment	NEW JOSEPH BONNHEIM	09	402.85
P23-01738	ODP BUSINESS SOLUTIONS LLC	PARENT ENGAGEMENT FOOD AND SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	392.46
P23-01739	ODP BUSINESS SOLUTIONS LLC	AFTERSCHOOL NJB ENRICHMENT	NEW JOSEPH BONNHEIM	09	255.51
P23-01740	ODP BUSINESS SOLUTIONS LLC	STUDENT SIPPS MATERIALS	JOHN D SLOAT BASIC ELEMENTARY	01	1,359.10
P23-01741	DELTA WIRELESS INC	Motorola Batteries CP200	A.WARREN McCLASKEY ADULT	11	375.19
P23-01742	ODP BUSINESS SOLUTIONS LLC	Afterschool Enhances Learning and Enrichment-EBE	NEW JOSEPH BONNHEIM	09	206.16
P23-01743	LAKESHORE LEARNING MATERIALS	AFTERSCHOOL INSTR. MATERIALS FOR NJB ENRICHMENT	NEW JOSEPH BONNHEIM	09	910.77
P23-01744	HEGGERTY PHONEMIC AWARENESS	HEGGERTY KINDER/PRIMARY CURRICULUM	NEW JOSEPH BONNHEIM	09	1,780.92
P23-01745	BLICK ART MATERIALS LLC	ART SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,038.37
P23-01746	BLICK ART MATERIALS LLC	SUPPLIES FOR ART CLASS	WILL C. WOOD MIDDLE SCHOOL	01	354.47
P23-01748	WILLIAM MACGILL & CO	FIRST AID NURSE RM SUPPLIES	KIT CARSON INTL ACADEMY	01	159.37

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P23-01749	SCHOOL NURSE SUPPLY INC	REPLACMNT SUPPLIES FOR EMERGENCY CLASSRM BACKPACKS	WILL C. WOOD MIDDLE SCHOOL	01	902.20
P23-01750	ALL WEST COACHLINES INC	AFTERSCHOOL ALL WEST COACH USA CHARTER - 3RD GR	NEW JOSEPH BONNHEIM	09	2,610.44
P23-01751	APPERSON INC	SCANTRONS FOR ASSESSMENTS	ROSEMONT HIGH SCHOOL	01	440.71
P23-01752	ODP BUSINESS SOLUTIONS LLC	AFTERSCHOOL MASTERS OFFICE SUPPLIES	NEW JOSEPH BONNHEIM	09	5,065.53
P23-01753	BOOKS EN MORE	BOOKS FOR ENGLISH DEPT. INSTRUCTION	ENGINEERING AND SCIENCES HS	01	162.91
P23-01754	PACIFIC OFFICE AUTOMATION	RISO MASTERS	NICHOLAS ELEMENTARY SCHOOL	01	428.69
P23-01755	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES	PHOEBE A HEARST BASIC ELEM.	01	1,286.95
P23-01756	INDUSTRIAL MINERALS CO	INST MATERIALS FOR CERAMICS CLASS	JOHN F. KENNEDY HIGH SCHOOL	01	688.39
P23-01757	ODP BUSINESS SOLUTIONS LLC	STANDING DESK FOR L.GUERRERO	C. K. McCLATCHY HIGH SCHOOL	01	315.36
P23-01758	CDW GOVERNMENT	CDW PROJECTORS(AFTERSCHOOL EQUIPMENT)QUOTE#NDWN854	NEW JOSEPH BONNHEIM	09	644.55
P23-01759	CDW GOVERNMENT	CLASSROOM PROJECTORS AND DOC READERS	SEQUOIA ELEMENTARY SCHOOL	01	4,866.56
P23-01760	DELTA WIRELESS INC	2 WAY RADIOS	SEQUOIA ELEMENTARY SCHOOL	01	4,360.78
P23-01761	CDW GOVERNMENT	PRINTERS FOR SITE	MATSUYAMA ELEMENTARY SCHOOL	01	2,720.81
P23-01762	PRESTWICK HOUSE INC	DOWNLOADABLE AP BOOKS	ROSEMONT HIGH SCHOOL	01	149.94
P23-01763	VIRCO INC	AFTERSCHOOL MASTERS OFFICE FURN-QUOTATION #8275075	NEW JOSEPH BONNHEIM	09	823.80
P23-01764	VIRCO INC	AFTERSCHOOL MASTERS OFFICE FURN-QUOTATION#8276576	NEW JOSEPH BONNHEIM	09	823.80
P23-01765	THE HOME DEPOT PRO	PRESCHOOL SUPPLIES	EARL WARREN ELEMENTARY SCHOOL	12	168.89
P23-01766	SCHOOL SPECIALTY EDUCATION	OUTDOOR AMERICAN AND CALIFORNIA FLAG	WILL C. WOOD MIDDLE SCHOOL	01	220.61
P23-01767	THINK SOCIAL PUBLISHING dba SOCIAL THINKING	SOCIAL WORKER SUPPLIES	EARLY LEARNING & CARE PROGRAMS	12	425.06
P23-01768	SCHOOL SPECIALTY	BASKETBALL NETS	JOHN CABRILLO ELEMENTARY	01	27.77
P23-01769	LEXIA LEARNING SYSTEMS LLC	LEXIA LEARNING SYSTEMS - LICENSE W/VIRTUAL SCHOOL	MULTILINGUAL EDUCATION DEPT.	01	37,620.00

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P23-01770	LAW OFFICES OF SHEILA BAYNE	SPED SETTLEMENT ATTORNEY FEES	ADMIN-LEGAL COUNSEL	01	8,000.00
P23-01771	CREDENTIALIA NURSE AID LLC	CNA CERTIFICATION TESTING	CHARLES A. JONES CAREER & ED	11	1,560.00
P23-01772	CURRICULUM ASSOCIATES LLC	i-Ready 22-23	CURRICULUM & PROF DEVELOP	01	201,746.40
P23-01773	IXL LEARNING INC	IXL LEARNING WITH CLEVER INTEGRATION	CAROLINE WENZEL ELEMENTARY	01	820.00
P23-01774	IXL LEARNING INC	IXL LEARNING/READINNG AND MATH PROGRAM	SUTTERVILLE ELEMENTARY SCHOOL	01	4,250.00
P23-01775	SEAQUEST FOLSOM LLC	FIELD TRIP 4TH - GINGER JONES	JOHN H. STILL - K-8	01	843.26
P23-01776	SEAQUEST FOLSOM LLC	FIELD TRIP 5TH GRADE - GONG/SEIXAS	JOHN H. STILL - K-8	01	921.01
P23-01777	SCUSD - US BANK CAL CARD	TOOL EXPERTS, INC	RISK MANAGEMENT	01	1,954.18
P23-01778	THE HOME DEPOT PRO	YOUTH DEV CUSTODIAL SUPPLIES	O. W. ERLEWINE ELEMENTARY	01	918.34
P23-01779	THE HOME DEPOT PRO	AFTERSCHOOL CUSTODIAL SUPPLIES	MARTIN L. KING JR ELEMENTARY	01	1,497.09
P23-01780	THE HOME DEPOT PRO	CUSTODIAL SUPPLIES FOR AFTER SCHOOL PROGRAM	FERN BACON MIDDLE SCHOOL	01	1,008.12
P23-01781	THE HOME DEPOT PRO	AFTER SCHOOL PROGRAM CUSTODIAL	FATHER K.B. KENNY - K-8	01	997.87
P23-01782	THE HOME DEPOT PRO	AFTERSCHOOL CUSTODIAL SUPPLIES	WILL C. WOOD MIDDLE SCHOOL	01	990.76
P23-01783	THE HOME DEPOT PRO	SUPPLIES FOR SPOM/AFTER SCHOOL FUNDS	A. M. WINN - K-8	01	999.70
P23-01784	THE HOME DEPOT PRO	AFTERSCHOOL PROGRAM CUSTODIAL SUPPLIES	PETER BURNETT ELEMENTARY	01	996.29
P23-01785	THE HOME DEPOT PRO	AFTERSCHOOL SUPPLIES - YOUTH DEVELOPMENT	NICHOLAS ELEMENTARY SCHOOL	01	1,103.36
P23-01786	THE HOME DEPOT PRO	ASES PROGRAM CUSTODIAL SUPPLIES	KIT CARSON INTL ACADEMY	01	993.67
P23-01787	THE HOME DEPOT PRO	FRIDGE - OAK RIDGE PRESCHOOL - CHONG VANG	EARLY LEARNING & CARE PROGRAMS	12	708.82
P23-01788	AVANT ASSESSMENT LLC	AVANT ASSESSMENT, LLC. - INVOICE	MULTILINGUAL EDUCATION DEPT.	01	528.00
P23-01789	BIBLIOTHECA LLC	LIBRARY SERVICE AND MAINTENANCE	ROSEMONT HIGH SCHOOL	01	1,753.79
P23-01790	NSAV SOLUTIONS	PROJECTOR BULBS	WEST CAMPUS	01	190.29
P23-01791	LAKESHORE LEARNING MATERIALS	DELIVER TO RAMAN CLAR, PRESCHOOL, ROOM 1	EARLY LEARNING & CARE PROGRAMS	12	1,548.65
P23-01792	PESI	Books for Social Worker	EARLY LEARNING & CARE PROGRAMS	12	424.41
P23-01793	BILL SMITH PHOTOGRAPHY	21-22 SCHOOL YEARBOOK	WASHINGTON ELEMENTARY SCHOOL	01	2,104.31
P23-01794	LEGO EDUCATION	AFTERSCHOOL-LEGOS EDU QUOTE#QUO-68192-K5Z5T0 / 0	NEW JOSEPH BONNHEIM	09	2,174.73

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**Includes Purchase Orders dated 01/15/2023 - 02/14/2023 \*\*\***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01795	STATE OF CALIFORNIA DEPT OF TA X & FEE ADMINISTRATION	CONFIRMING- 2021 UNDERGROUND STORAGE TANK FEES	FACILITIES MAINTENANCE	01	828.71
P23-01796	STATE OF CALIFORNIA DEPT OF TA X & FEE ADMINISTRATION	CONFIRMING- 2022 UNDERGROUND STORAGE TANK FEES	FACILITIES MAINTENANCE	01	810.73
P23-01797	NATIONAL CONSTRUCTION RENTALS	CONFIRMING BURBANK PORT TOILETS & SINKS-WATER MAIN	FACILITIES MAINTENANCE	01	2,979.50
P23-01798	SCHOOL ENERGY COALITION	SCHOOL ENERGY COALITION MEMBERSHIP	FACILITIES SUPPORT SERVICES	01	520.00
P23-01799	VARSITY BRANDS HOLDING CO INC	AFTERSCHOOL MASTERS SPORTS PROGRAM	NEW JOSEPH BONNHEIM	09	1,085.78
P23-01800	SCHOOL-CONNECT	School Connect FY 23	ACADEMIC OFFICE	01	4,100.00
P23-01801	PITNEY BOWES	PITNEY BOWES LEASE INVOICE	JOHN F. KENNEDY HIGH SCHOOL	01	566.85
P23-01802	AMADOR STAGE LINES INC	FIRST GRADE TRIP TO B ST THEATER	BG CHACON ACADEMY	09	2,102.62
P23-01803	RUSSELL BURCH dba U PAY WE TRA VEL	2022 BASKETBALL GAMES IN DECEMBER NATIONAL LEAGUE	WILL C. WOOD MIDDLE SCHOOL	01	630.00
P23-01804	RUSSELL BURCH dba U PAY WE TRA VEL	2022 BASKETBALL GAMES IN JANUARY NATIONAL LEAGUE	WILL C. WOOD MIDDLE SCHOOL	01	420.00
P23-01805	BILL SMITH PHOTOGRAPHY	TREAT-AS-CONFIRMING-SENIOR POTRAIT ONSITE SESSION	C. K. McCLATCHY HIGH SCHOOL	01	250.00
P23-01806	COUNTY OF SACRAMENTO ENVIRONME NTAL MANAGEMENT DEPT	TREAT AS CONFIRMING - HAZARDOUS MATLS PERMIT 2023	C. K. McCLATCHY HIGH SCHOOL	01	884.00
P23-01807	REGENTS OF UC UC DAVIS AR LOCK BOX	MESA PARTNERSHIP FEE - CAREER PREP	ENGINEERING AND SCIENCES HS	01	2,000.00
P23-01808	RUSSELL BURCH dba U PAY WE TRA VEL	BASKETBALL LEAGUE FEES	SAM BRANNAN MIDDLE SCHOOL	01	420.00
P23-01809	GARAGE CHAMPS	TREAT-AS-CONFIRMING-CAMPUS MONITOR SHIRTS	C. K. McCLATCHY HIGH SCHOOL	01	663.71
P23-01811	PRINTWORKS INC	CONFIRMING - P.E. SHIRTS	ENGINEERING AND SCIENCES HS	01	436.39
P23-01812	ZONAR SYSTEMS INC	GPS IGNITION SERVICE FOR NEW NS VEHICLES	NUTRITION SERVICES DEPARTMENT	13	9,561.48
P23-01813	AMADOR STAGE LINES INC	CHARTER BUS FOR FIELD TRIPS	CONTINUOUS IMPRVMT & ACNTBLTY	01	2,640.00
P23-01814	CDW GOVERNMENT	PRINTER FOR PRESCHOOL ENROLLMENT CTR	EARLY LEARNING & CARE PROGRAMS	12	2,104.19
P23-01815	CDW GOVERNMENT	LAPTOPS FOR ELC STAFF/ENROLLMENT CTR	EARLY LEARNING & CARE PROGRAMS	12	17,790.40
P23-01816	KOMBAT SOCCER INC	UNIFORMS- EQUIP FOR THE JFK G. SOCCER TEAM	JOHN F. KENNEDY HIGH SCHOOL	01	2,727.90
P23-01817	UNIVERSITY OF OREGON PBISAPPS	PBISApps	ACADEMIC OFFICE	01	2,910.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01818	SIERRA NEVADA JOURNEYS	SIERRA NEVADA JOURNEYS	LEATAATA FLOYD ELEMENTARY	01	11,040.00
P23-01819	SIERRA NEVADA JOURNEYS	SIERRA NEVADA JOURNEYS-LEADERSHIP ON LAWN ASSEMBLY	SEQUOIA ELEMENTARY SCHOOL	01	1,170.00
P23-01820	CHEFS TOYS LLC	SPEDELIGHT SANDWICH PRESS FOR CK	NUTRITION SERVICES DEPARTMENT	13	10,423.69
P23-01821	AMAZON CAPITAL SERVICES	Reading Material Alyssa's Class	THE MET	09	1,124.58
P23-01822	AMAZON CAPITAL SERVICES	Instr Mat.	PARKWAY ELEMENTARY SCHOOL	01	68.27
P23-01823	AMAZON CAPITAL SERVICES	PLANTRONIC HEADPHONE - VENA	SPECIAL EDUCATION DEPARTMENT	01	295.77
P23-01824	AMAZON CAPITAL SERVICES	CLASSROOM MATERIALS FOR STUDENT FOCUS-C.CALDWELL	C. K. McCLATCHY HIGH SCHOOL	01	17.41
P23-01825	APPLE INC	JCBA IPADS AND PENCILS	HIRAM W. JOHNSON HIGH SCHOOL	01	3,029.71
P23-01826	AMAZON CAPITAL SERVICES	Safety Retardant	PARKWAY ELEMENTARY SCHOOL	01	23.38
P23-01827	AMAZON CAPITAL SERVICES	PENCIL SHARPENER FOR CLASSROOM-J.JOHNSON	C. K. McCLATCHY HIGH SCHOOL	01	113.08
P23-01828	AMAZON CAPITAL SERVICES	HEADPHONES CLASS SET 3RD GRADE	WASHINGTON ELEMENTARY SCHOOL	01	94.67
P23-01829	AMAZON CAPITAL SERVICES	LOCKED CELL PHONE CABINET FOR CLIMATE OFFICE	C. K. McCLATCHY HIGH SCHOOL	01	217.46
P23-01830	AMAZON CAPITAL SERVICES	AFTERSCHOOL MATERIALS FOR NJB MASTERS	NEW JOSEPH BONNHEIM	09	163.10
P23-01831	AMAZON CAPITAL SERVICES	First Aid Kits For Classrooms	EARLY LEARNING & CARE PROGRAMS	12	1,215.83
P23-01832	AMAZON CAPITAL SERVICES	AFTERSCHOOL MATERIALS FOR NJB ENRICHMENT	NEW JOSEPH BONNHEIM	09	64.12
P23-01833	AMAZON CAPITAL SERVICES	AFTERSCHOOL ENRICHMENT PROGRAM ART SUPPLIES	NEW JOSEPH BONNHEIM	09	398.81
P23-01834	AMAZON CAPITAL SERVICES	ATTN: DENISE AUZENNE- WIRELESS HEADSET	EARLY LEARNING & CARE PROGRAMS	12	532.05
P23-01835	LAKESHORE LEARNING MATERIALS	DELIVER TO CHARLOTTE BIER, PRESCHOOL, ROOM 22	EARLY LEARNING & CARE PROGRAMS	12	1,499.66
P23-01836	LAKESHORE LEARNING MATERIALS	DELIVER TO KIN DO, PRESCHOOL, ROOM D1	EARLY LEARNING & CARE PROGRAMS	12	1,257.31
P23-01837	LAKESHORE LEARNING MATERIALS	Afterschool Supplies for NJB Enrichment	NEW JOSEPH BONNHEIM	09	1,068.84
P23-01838	ODP BUSINESS SOLUTIONS LLC	AFTERSCHOOL NJB ENRICHMENT	NEW JOSEPH BONNHEIM	09	328.23
P23-01839	ODP BUSINESS SOLUTIONS LLC	ALGEBRA TILES FOR STUDENT/CLASSROOM USE	C. K. McCLATCHY HIGH SCHOOL	01	111.13
P23-01840	ODP BUSINESS SOLUTIONS LLC	TIME/DATE STAMP FOR NEW TARDY POLICY	C. K. McCLATCHY HIGH SCHOOL	01	326.23

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01841	APPLE INC	TEACHER LAPTOPS AND PRINTERS	SEQUOIA ELEMENTARY SCHOOL	01	7,338.67
P23-01842	BATTERIES PLUS BULBS	REPLACEMENT BATTERIES FOR RADIOS	FERN BACON MIDDLE SCHOOL	01	391.43
P23-01843	CALM STRIPS	RUMI NOZUE -SOCIAL WORKER	EARLY LEARNING & CARE PROGRAMS	12	638.78
P23-01844	DISCOUNT SCHOOL SUPPLY	DELIVER TO DENISE RICHARDSON, PRESCHOOL, ROOM L3	EARLY LEARNING & CARE PROGRAMS	12	314.91
P23-01845	PYRAMID EDUCATIONAL CONSULTANT	STUDENT PECS BOOKS	WASHINGTON ELEMENTARY SCHOOL	01	648.38
P23-01846	GRAINGER INC	PADLOCKS FOR PE LOCKERS	FERN BACON MIDDLE SCHOOL	01	775.17
P23-01847	3 FORTY INC	COMMUNITY EVENT FOR JAN 21, FEB 18, MAR 18, APR15,	COMMUNICATIONS OFFICE	01	4,750.00
P23-01848	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	Books for Apple Bags - Christina Roseli	EARLY LEARNING & CARE PROGRAMS	12	4,168.93
P23-01849	EXPLORELEARNING	EXPLORE LEARNING PROPOSAL	NEW JOSEPH BONNHEIM	09	3,995.00
P23-01851	UNIVERSAL ATHLETIC LLC GAME ON E	BASEBALL ACCESSORIES	WEST CAMPUS	01	81.57
P23-01852	UNIVERSAL ATHLETIC LLC GAME ON E	BASEBALL CAPS	WEST CAMPUS	01	948.80
P23-01853	EAST BAY RESTAURANT SUPPLY INC	MUFFIN,TIMBALE AND MULTIBAKER MOULD-CK	NUTRITION SERVICES DEPARTMENT	13	31,581.79
P23-01854	AMAZON CAPITAL SERVICES	WEBCAM, MONITOR SCREEN FILTERS, WIRELESS HEADSET	ACCOUNTING SERVICES DEPARTMENT	01	458.13
P23-01855	AMAZON CAPITAL SERVICES	GENESIS ENROLLMENT CENTER	EARLY LEARNING & CARE PROGRAMS	12	86.87
P23-01856	AMAZON CAPITAL SERVICES	CLASSROOM SUPPLIES FOR PRESCHOOL SDC	WASHINGTON ELEMENTARY SCHOOL	01	207.80
P23-01857	ENTEK CONSULTING GROUP, INC	FOR ETHEL PHILLIPS	BUILDINGS & GROUNDS/OPERATIONS	01	3,790.00
P23-01858	AMAZON CAPITAL SERVICES	INFANT/TODDLER CLASSROOM SUPPLIES	HEALTH SERVICES	12	676.75
P23-01859	CURTIS ROBERTS INSPECTIONS	LEAD WATER TESTING - WOODBINE PRESCHOOL	EARLY LEARNING & CARE PROGRAMS	12	860.00
P23-01860	CURTIS ROBERTS INSPECTIONS	LEAD WATER TESTING - ETHEL PHILLIPS PRESCHOOL	EARLY LEARNING & CARE PROGRAMS	12	765.00
P23-01861	CURTIS ROBERTS INSPECTIONS	LEAD WATER TESTING - PETER BURNETT PRESCHOOL	EARLY LEARNING & CARE PROGRAMS	12	765.00
P23-01862	CURTIS ROBERTS INSPECTIONS	LEAD WATER TESTING - EDWARD KEMBLE PRESCHOOL	EARLY LEARNING & CARE PROGRAMS	12	1,050.00
P23-01863	CURTIS ROBERTS INSPECTIONS	LEAD WATER TESTING - JOHN SLOAT PRESCHOOL	EARLY LEARNING & CARE PROGRAMS	12	860.00

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P23-01864	CURTIS ROBERTS INSPECTIONS	LEAD WATER TESTING - JOHN BIDWELL PRESCHOOL	EARLY LEARNING & CARE PROGRAMS	12	860.00
P23-01865	ACCO BRANDS USA LLC	LAMINATOR MAINTENANCE CONTRACT	WILLIAM LAND ELEMENTARY	01	500.32
P23-01866	DREAMBOX LEARNING INC	DREAMBOX	CESAR CHAVEZ INTERMEDIATE	01	10,328.00
P23-01867	CARNEGIE LEARNING	2 YR MATHiaFlex License 2022-23/ 2023-24	CAPITAL CITY SCHOOL	01	4,581.00
P23-01868	SNAPWIZ INC EDULASTIC	EDULASTIC RENEWAL-SUPPLEMENTAL TECH	FERN BACON MIDDLE SCHOOL	01	200.00
P23-01869	EDPUZZLE INC	ACCESS TO EDPUZZLE FOR ALL TEACHERS (MR. BROWN)	JOHN F. KENNEDY HIGH SCHOOL	01	2,775.00
P23-01870	APPLE INC	AFTERSCHOOL NJB ENRICHMENT APPLE QUOTE#2211776979	NEW JOSEPH BONNHEIM	09	12,329.80
P23-01871	CHRISTOPHER MODELLAS	Field Striping for Flag Football FY 23	EQUITY, ACCESS & EXCELLENCE	01	11,340.00
P23-01872	SCHOOL SPECIALTY	flags	MARK TWAIN ELEMENTARY SCHOOL	01	142.80
P23-01873	DELTA WIRELESS INC	Battery	MARK TWAIN ELEMENTARY SCHOOL	01	650.75
P23-01874	THINK SOCIAL PUBLISHING dba SOCIAL THINKING	STUDENT CURRICULUM - SOCIAL THINKING	SPECIAL EDUCATION DEPARTMENT	01	5,193.42
P23-01875	UNIVERSAL ATHLETIC LLC	BASEBALL UNIFORMS	WEST CAMPUS	01	4,725.73
P23-01876	ELECTRICK MOTORSPORTS	2 NEW GOLF CARTS FOR CAMPUS SAFETY USE	C. K. McCLATCHY HIGH SCHOOL	01	19,564.13
P23-01877	UNIVERSAL LIMOUSINE CO	TRANSPORTATION FOR 6TH GR SCIENCE FIELD TRIP	MARTIN L. KING JR ELEMENTARY	01	1,794.38
P23-01878	JONES SCHOOL SUPPLY CO INC	STUDENT INCENTIVES/AWARDS	WILL C. WOOD MIDDLE SCHOOL	01	9,802.98
P23-01879	JJMS ENTERPRISES INC	TIRE MACHINE FOR SCHOOL BUS TIRES	TRANSPORTATION SERVICES	01	9,242.66
P23-01880	HID GLOBAL CORPORATION	FP MACHINE SUPPLIES	HUMAN RESOURCE SERVICES	01	175.13
P23-01881	HUBERT COMPANY LLC	DORIS REESE-COORDINATOR (ALL SITES)	EARLY LEARNING & CARE PROGRAMS	12	669.34
P23-01882	AMAZON CAPITAL SERVICES	SCULP BOOK ORDER	HUMAN RESOURCE SERVICES	01	380.63
P23-01883	AMAZON CAPITAL SERVICES	SCULP BOOK ORDER	HUMAN RESOURCE SERVICES	01	336.36
P23-01884	REGENTS OF UC UC DAVIS	MESA PARTICIPATION - TREAT AS CONFIRMING	WEST CAMPUS	01	2,000.00
P23-01885	MSI MECHANICAL SYS	CONTROL UPGRADE WELDING SHOP @ SKILL CENTER	FACILITIES MAINTENANCE	01	14,920.50

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01886	CASTLE SERVICES PROPERTY LLC	C. P. HUNTINGTON COMMERCIAL CLEANING	FACILITIES MAINTENANCE	01	7,400.00
P23-01887	SAENZ LANDSCAPE CONSTRUCTION	WATER FLOAT FOR CKM FOUNTAIN	FACILITIES MAINTENANCE	01	11,184.00
P23-01888	MBS ENGINEERING INC	CONFIRMING-GAS LEAK DETECT SURVEY-CALEB GREENWOOD	FACILITIES MAINTENANCE	01	3,300.00
P23-01889	SCHOOL NURSE SUPPLY INC	ICE PACKS	O. W. ERLEWINE ELEMENTARY	01	182.22
P23-01890	BOOKS EN MORE	3RD GRADE NOVELS	LEONARDO da VINCI ELEMENTARY	01	649.89
P23-01891	DEMCO INC	LIBRARY BOOK REPAIR SUPPLIES	LUTHER BURBANK HIGH SCHOOL	01	114.25
P23-01892	LAKESHORE LEARNING MATERIALS	CUSHIONS FOR 1ST GRADE STUDENTS'CHAIRS	MARTIN L. KING JR ELEMENTARY	01	619.61
P23-01893	ULINE	RASUL CULINARY	AMERICAN LEGION HIGH SCHOOL	01	1,066.39
P23-01894	CENTER FOR RESPONSIVE SCHOOLS	MORNING MEETING SEL BOOKS FOR CLASSROOMS	O. W. ERLEWINE ELEMENTARY	01	206.88
P23-01895	BSN SPORTS LLC	ATHLETIC EQUIP	ROSEMONT HIGH SCHOOL	01	3,778.74
P23-01896	VILFER & ASSOCIATES INC	FORENSIC REVIEW ON 2 DIGITA L EVIDENCE VENTURES	HUMAN RESOURCE SERVICES	01	5,000.00
P23-01897	AMAZON CAPITAL SERVICES	FOLDING TABLES & TABLE CLOTHS RECRUITMENT EVENTS	HUMAN RESOURCE SERVICES	01	170.71
P23-01898	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES	PETER BURNETT ELEMENTARY	01	1,304.05
P23-01899	SCHOOL SPECIALTY	STUDENT CHAIRS INTERVENTION CLASSROOM	ABRAHAM LINCOLN ELEMENTARY	01	1,368.95
P23-01900	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES/COPY CLASSWORK	HUBERT H BANCROFT ELEMENTARY	01	266.39
P23-01901	BOOKS EN MORE	PD BOOKS FOR TEACHERS-SUPPMENTAL MATERIALS	FERN BACON MIDDLE SCHOOL	01	712.58
P23-01902	MT LIBRARY SERVICES JUNIOR LIB RARY GUILD	RENEWAL OF ONLINE LIBRARY MATERIALS	C. K. McCLATCHY HIGH SCHOOL	01	2,079.74
P23-01903	ODP BUSINESS SOLUTIONS LLC	CHAIR - MR COEY ROOM E10	LUTHER BURBANK HIGH SCHOOL	01	250.11
P23-01904	BIZON GROUP INC dba CONEXWEST	BOWLING GREEN CHACON-20' STORAGE CONTAINER	BG CHACON ACADEMY	09	6,902.06
P23-01905	SCUSD - US BANK CAL CARD	PURCHASE FOR RISK MGMT COMPLIANCE	RISK MANAGEMENT	01	1,047.30
P23-01906	SACRAMENTO RUNNING ASSOCIATION	MIDDLE SCHOOL RUNNING AND TRACK CHAMPIONSHIPS	EQUITY, ACCESS & EXCELLENCE	01	9,502.89
P23-01907	PACIFIC OFFICE AUTOMATION	22-23 - RISO PRODUCTS ANNUAL CONTRACT	KIT CARSON INTL ACADEMY	01	108.75
P23-01908	GBC GENERAL BINDING CORP	LAMINATOR CONTRACT BILL FOR 22-23	LEONARDO da VINCI ELEMENTARY	01	800.51

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P23-01909	CDW GOVERNMENT	TECH EQUIPMENT FOR FACILITIES	FACILITIES MAINTENANCE	01	452.98
P23-01910	FILEMAKER	2 yr renewal of FileMaker, contract # 41465224	CENTRAL PRINTING SERVICES	01	3,785.00
P23-01911	BLUUM USA INC	CHROMEBOOKS FOR DISTRICT	TECHNOLOGY SERVICES	21	1,663,625.00
P23-01912	SCUSD - US BANK CAL CARD	Cal Card OCT 2022 4710/5800 Reconcile	NUTRITION SERVICES DEPARTMENT	13	4,045.27
P23-01913	INTERNATIONAL BACCALAUREATE	CALEB GREENWOOD IB FEES 9.1.22-8.31.23	AREA ASSITANT SUPERINTENDENTS	01	450.00
P23-01914	DWIGHT TAYLOR SR	INTERVENTION SUPPORT-BOOKS	KIT CARSON INTL ACADEMY	01	435.00
P23-01915	EVERI PAYMENTS INC	RAPID RESPONDER 2022-23	SAFE SCHOOLS OFFICE	01	7,700.00
P23-01916	GRAPHIC PRODUCTS INC	BIO/SPAN DEPTS COLD LAMINATE	KIT CARSON INTL ACADEMY	01	747.59
P23-01917	SCREENAGERS STARHOUSE MEDIA LL C	SCREENAGERS/DOCUMENTARY AND CURRICULUM	CALIFORNIA MIDDLE SCHOOL	01	1,150.00
P23-01918	SCUSD - US BANK CAL CARD	reMARKABLE 2 TABLET FOR CAO, YVONNE WRIGHT	ACADEMIC OFFICE	01	649.24
P23-01919	APPLE INC	LAPTOPS FOR MEDIA CLASS	HIRAM W. JOHNSON HIGH SCHOOL	01	25,825.66
P23-01920	STRIDER EDUCATION FOUNDATION I NC	ALL KIDS BIKE	BOWLING GREEN ELEMENTARY	09	6,465.00
P23-01921	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES 2022-2023	CAMELLIA BASIC ELEMENTARY	01	1,082.54
P23-01922	PACIFIC OFFICE AUTOMATION	REPLACEMENT INK FOR RISO MACHINE	WILL C. WOOD MIDDLE SCHOOL	01	228.89
P23-01923	SCHOOL SPECIALTY	SUPPLIES FOR PE	OAK RIDGE ELEMENTARY SCHOOL	01	2,404.34
P23-01924	AMAZON CAPITAL SERVICES	SAFETY EQUIP - BATTERIES FOR WALKIE TALKIES	WILLIAM LAND ELEMENTARY	01	94.58
P23-01925	PSAT NMSQT	PSAT/NMSQT TESTING	ROSEMONT HIGH SCHOOL	01	5,328.00
P23-01926	AMAZON CAPITAL SERVICES	CAMPA CALMIN CORNER PT2	BG CHACON ACADEMY	09	33.03
P23-01927	KIMBERLEY CARR	SCIENCE SUPPORT	ROSEMONT HIGH SCHOOL	01	4,854.00
P23-01928	CDW GOVERNMENT	TV, MOUSE/ KEYBOARD - JERRY HUANG @NTHS	CAREER & TECHNICAL PREPARATION	01	2,113.43
P23-01929	CDW GOVERNMENT	DOC CAM	TAHOE ELEMENTARY SCHOOL	01	7,707.55
P23-01930	CDW GOVERNMENT	PROJECTORS FOR CLASSROOM	C. K. McCLATCHY HIGH SCHOOL	01	5,230.88
P23-01931	APPLE INC	LAPTOPS	ETHEL I. BAKER ELEMENTARY	01	5,083.24
P23-01932	APPLE INC	INSTRUCTIONAL MATERIALS	JOHN BIDWELL ELEMENTARY	01	1,476.91
P23-01933	CDW GOVERNMENT	CLASSROOM PRINTERS	ROSA PARKS MIDDLE SCHOOL	01	5,773.19
P23-01934	WEST MUSIC CO	WestMusic	ACADEMIC OFFICE	01	3,345.83
P23-01935	SCIENCE ALLIANCE LLC	ASSEMBLY FOR ELEMENTARY SCHOOL	MARTIN L. KING JR ELEMENTARY	01	700.00

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P23-01936	SCHOOL YARD RAP LLC	TICKETS - BLACK HISTORY (3 SITES)	INDIAN EDUCATON	01	5,000.00
P23-01937	AMAZON CAPITAL SERVICES	BISELL CARPET AND FLOOR SWEEPER - TINDELL	SUTTER MIDDLE SCHOOL	01	68.51
P23-01938	AMAZON CAPITAL SERVICES	CHAVEZ CALMING CORNER PT.2	BG CHACON ACADEMY	09	73.77
P23-01939	AMAZON CAPITAL SERVICES	VAZQUEZ WISH LIST PT.2	BG CHACON ACADEMY	09	72.03
P23-01940	AMAZON CAPITAL SERVICES	PEREZ CALMING CORNER	BG CHACON ACADEMY	09	123.12
P23-01941	AMAZON CAPITAL SERVICES	AGUILAR CALMING CORNER PT.2	BG CHACON ACADEMY	09	42.39
P23-01942	AMAZON CAPITAL SERVICES	CHAVEZ CALMING CORNER PT1	BG CHACON ACADEMY	09	137.01
P23-01943	UNITED CAMPS CONFERENCES & RET REATS	CAMP SEA LAB 6TH GR SCIENCE TRIP	MARTIN L. KING JR ELEMENTARY	01	16,114.56
P23-01944	SAN JUAN UNIFIED SCHOOL DIST A CCOUNTS RECEIVABLE	Title I Services from SJUSD to SCUSD students	CONSOLIDATED PROGRAMS	01	22,778.78
P23-01945	VICKI PIKE	CONFIRMING ONLINE APP ACCESS FOR GATE PROGRAM	PETER BURNETT ELEMENTARY	01	99.00
P23-01946	AAA GARMENTS & LETTERING INC	BAND SHIRTS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,049.98
P23-01947	U PAY WE TRAVEL LLC	TREAT AS CONFIRMING	ROSA PARKS MIDDLE SCHOOL	01	510.00
P23-01948	ODP BUSINESS SOLUTIONS LLC	Extension Cord Request From Site Plant Manager	EARL WARREN ELEMENTARY SCHOOL	01	66.32
P23-01949	ODP BUSINESS SOLUTIONS LLC	CART	INDIAN EDUCATON	01	122.55
P23-01950	SCUSD - US BANK CAL CARD	AMAZING ADAPTAITONS-2ND GRADE	BG CHACON ACADEMY	09	410.40
P23-01951	SCHOOLS IN LLC	FLEXIBLE FURNITURE FOR CLASSROOMS-ESSER	FERN BACON MIDDLE SCHOOL	01	4,460.26
P23-01952	ZAJIC APPLIANCE SERVICE INC	WASHER & DRYER FOR AM LEG INFANT/TODDLER	HEALTH SERVICES	12	1,518.08
P23-01953	HEINEMANN PUBLISHING	READING INTERVENTION	FATHER K.B. KENNY - K-8	01	1,091.31
P23-01954	SCHOOL SPECIALTY	Rug for Kindergarten Circle Time	A. M. WINN - K-8	01	535.82
P23-01955	BATTERY SYSTEMS	GOLF CART BATTERIES	HIRAM W. JOHNSON HIGH SCHOOL	01	1,163.12
P23-01956	MUSIC THEATRE INTERNATIONAL	CONFIRMING LION KING JR DISNEY THEATER PRODUCTION	WASHINGTON ELEMENTARY SCHOOL	01	875.00
P23-01957	UNIVERSITY ENTERPRISES INC	TREAT AS CONFIRMING - TUTORING 21-22	CAPITAL CITY SCHOOL	01	6,644.32
P23-01958	REMIND101 INC	PARENT ENGAGEMENT/COMMUNICATI ON	FATHER K.B. KENNY - K-8	01	1,000.00
P23-01959	AMAZON CAPITAL SERVICES	CAMERA LENS FOR PHOTOGRAPHY CLASS	JOHN F. KENNEDY HIGH SCHOOL	01	436.25

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ESCAPE ONLINE

**Includes Purchase Orders dated 01/15/2023 - 02/14/2023 \*\*\***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-01960	AMAZON CAPITAL SERVICES	VAZQUEZ CALMING CORNER PT.1	BG CHACON ACADEMY	09	166.82
P23-01961	CATHERINE & RICK HEYER	SETTLEMENT REIMBURSEMENT	SPECIAL EDUCATION DEPARTMENT	01	280.00
P23-01962	AMAZON CAPITAL SERVICES	Serna Office Supplies	EARLY LEARNING & CARE PROGRAMS	12	45.63
P23-01963	AMAZON CAPITAL SERVICES	CLASSROOM ITEMS	ROSEMONT HIGH SCHOOL	01	186.50
P23-01964	AMAZON CAPITAL SERVICES	LOPEZ CALMING CORNER	BG CHACON ACADEMY	09	125.44
P23-01965	AMAZON CAPITAL SERVICES	PSYCHOLOGIST - PRESCHOOL MATERIAL	SPECIAL EDUCATION DEPARTMENT	01	119.58
P23-01966	COUNTY OF SACRAMENTO ENVIRONME NTAL MANAGEMENT DEPT	TREAT AS CONFIRMING: SWIM POOL PERMIT FOR 2023	C. K. McCLATCHY HIGH SCHOOL	01	602.00
P23-01967	AMAZON CAPITAL SERVICES	LOPEZ CALMING CORNER PT.2	BG CHACON ACADEMY	09	148.50
P23-01968	AMAZON CAPITAL SERVICES	RAMIREZ CALMING CORNER	BG CHACON ACADEMY	09	159.39
P23-01969	AMAZON CAPITAL SERVICES	AGUILAR CALMING CORNER-PT1	BG CHACON ACADEMY	09	176.44
P23-01970	AMAZON CAPITAL SERVICES	CAMPA CALMING CORNER PT.1	BG CHACON ACADEMY	09	172.55
P23-01971	LUX BUS AMERICA CO	LuxBus-2nd Grade	BG CHACON ACADEMY	09	2,479.75
P23-01972	SCHOOL SPECIALTY	GLUE STICKS (CHLOE STIDGER)	JOHN F. KENNEDY HIGH SCHOOL	01	243.03
P23-01973	AMADOR STAGE LINES INC	CHARTER BUS FOR COURTHOUSE FT - LPPA	C. K. McCLATCHY HIGH SCHOOL	01	1,059.24
P23-01974	UNIVERSAL ATHLETIC LLC	SOFTBALL JERSEY AND SOCCER SHORTS	LUTHER BURBANK HIGH SCHOOL	01	1,025.16
P23-01975	BISHOPS PUMPKIN FARM INC	2nd Grade Field Trip	BG CHACON ACADEMY	09	840.00
P23-01976	LAKESHORE LEARNING MATERIALS	DELIVER TO AMY RONSHEIMER. PRESCHOOL - ROOM 18	EARLY LEARNING & CARE PROGRAMS	12	7,923.11
P23-01977	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES	CROCKER/RIVERSIDE ELEMENTARY	01	781.17
P23-01978	CDW GOVERNMENT	IPADS DEFENDERS-J HUANG@ NEW TECH	CAREER & TECHNICAL PREPARATION	01	870.00
P23-01979	THE HOME DEPOT PRO	CHILD DEV (PRESCHOOL) CUSTODIAL SUPPLIES	JOHN CABRILLO ELEMENTARY	12	301.87
P23-01980	AMAZON CAPITAL SERVICES	RBT SITE COMPUTER SUPPORT	SPECIAL EDUCATION DEPARTMENT	01	117.50
P23-01981	AIR FILTER SUPPLY	REPLACEMENT MERV AIR FILTERS	FACILITIES MAINTENANCE	01	6,792.20
P23-01982	SIDEWALK SAFETY INC	0844-439 TRANSPORTATION ELECTRIC BUS SEALCOATING	FACILITIES SUPPORT SERVICES	21	1,918.63
P23-01983	JM ENVIRONMENTAL INC	0040-461-1 CBW HAZMAT-CONST SERV	FACILITIES SUPPORT SERVICES	21	299,000.00
P23-01984	COUNTY OF SACRAMENTO ENVIRONME NTAL MGMT DEPT	0530-442 LBHS POOL COUNTY OF SAC EMD REINSPECTION	FACILITIES SUPPORT SERVICES	21	106.50

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P23-01985	STANLEY ACCESS TECHNOLOGIES	REPLACEMENT BOWLING GREEN GLASS SLIDING DOOR	FACILITIES MAINTENANCE	01	9,652.04
P23-01986	CALIFORNIA DEPT OF GENERAL SERVICES	0265-461 OAK RIDGE NEW SCHOOL DSA STARTUP FEES	FACILITIES SUPPORT SERVICES	21	397,500.00
P23-01987	SCUSD - US BANK CAL CARD	EFFIE YEAW NATURE CENTER	SUTTERVILLE ELEMENTARY SCHOOL	01	485.00
P23-01988	APPLE INC	INSTRUCTIONAL AIDE	JOHN BIDWELL ELEMENTARY	01	1,476.91
P23-01989	APPLE INC	Macbooks for Equity team	ACADEMIC OFFICE	01	7,275.81
P23-01990	APPLE INC	MONITORS FOR PRINCIPAL & OM	PONY EXPRESS ELEMENTARY SCHOOL	01	3,788.90
P23-01991	NEWSELA INC	HISTORY DEPT TEACHING RESOURCES	WILL C. WOOD MIDDLE SCHOOL	01	5,280.00
P23-01992	CDW GOVERNMENT	LAPTOPS, PRINTERS AND PROJECTORS FOR CLASSROOM USE	WILL C. WOOD MIDDLE SCHOOL	01	19,004.59
P23-01993	CDW GOVERNMENT	PRINTER FOR CLASSROOMS - LPPA	C. K. McCLATCHY HIGH SCHOOL	01	2,784.00
P23-01994	ESSENTIAL PACKS LLC	EMERGENCY LOCKDOWN KITS	PETER BURNETT ELEMENTARY	01	2,292.73
P23-01995	PACIFIC OFFICE AUTOMATION	COPY CLASSWORK/RISO SUPPLIES	HUBERT H BANCROFT ELEMENTARY	01	342.11
P23-01996	CAL DEPT OF SOCIAL SERVICES	C.P. HUNTINGTON LICENSING FEE 2023	EARLY LEARNING & CARE PROGRAMS	12	12,221.00
P23-01997	B STREET THEATRE	B STREET THEATRE	BG CHACON ACADEMY	09	754.00
P23-01998	BARNES & NOBLE BOOKSTORES INC ACCT 5858824	CLASSROOM LIBRARY - JEFF JOHNSON	LUTHER BURBANK HIGH SCHOOL	01	960.74
P23-01999	FOLLETT CONTENT SOLUTIONS LLC	READ FOR PLEASURE - LIBRARY	LUTHER BURBANK HIGH SCHOOL	01	9,629.81
P23-02000	THE HOME DEPOT PRO	CERAMICS MURAL SUPPLIES	LUTHER BURBANK HIGH SCHOOL	01	1,186.46
P23-02001	TEACHER SYNERGY LLC dba TEACHERS PAY TEACHERS	TEACHERS PAY TEACHERS SUBSCRIPTION '23-24	MARTIN L. KING JR ELEMENTARY	01	3,275.00
P23-02002	FOLLETT SCHOOL SOLUTIONS	Earl Warren Library Bks-Villa's discretionary \$1k	LIBRARY/TEXTBOOK SERVICES	01	1,000.17
P23-02003	AMAZON CAPITAL SERVICES	ANATOMY LABS MATERIALS	C. K. McCLATCHY HIGH SCHOOL	01	30.97
P23-02004	ALL WEST COACHLINES	ATHELETICS TRANSPORTATION	ROSEMONT HIGH SCHOOL	01	10,486.48
P23-02005	INDUSTRIAL MINERALS CO	ART CERAMICS CLAY	AMERICAN LEGION HIGH SCHOOL	01	239.25
P23-02006	INTERNATIONAL DANCE ARTS COLLECTIVE	PAYMENT FOR CULTURAL DANCE ASSEMBLY	WILLIAM LAND ELEMENTARY	01	500.00
P23-02007	TRACY MITCHELL	TREAT AS CONFIRMING-LIONETTES STEP TEAM UNIFORMS	C. K. McCLATCHY HIGH SCHOOL	01	1,379.04

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-02008	AMAZON CAPITAL SERVICES	CELL PHONE CHARGER/EXTERNAL HARD DRIVE	BUSINESS SERVICES	01	164.31
P23-02009	ODP BUSINESS SOLUTIONS LLC	For the Classroom Use	EARL WARREN ELEMENTARY SCHOOL	01	147.06
P23-02010	ODP BUSINESS SOLUTIONS LLC	PRINTERS FOR CLASSROOMS	CALIFORNIA MIDDLE SCHOOL	01	369.73
P23-02011	BURTON LOVGREN dba LOVGREN AND ASSOCIATES	0040-461 CB WIRE INTERIM HOUSING MOVING/RELOCATING	FACILITIES SUPPORT SERVICES	21	95,768.00
P23-02012	BULK BOOKSTORE	classroom novels	GENEVIEVE DIDION ELEMENTARY	01	827.50
P23-02013	JOURNEYWORKS PUBLISHING	SUPPORT CENTER MATERIAL	HIRAM W. JOHNSON HIGH SCHOOL	01	123.75
P23-02014	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	3rd grade dictionaries	GENEVIEVE DIDION ELEMENTARY	01	244.19
P23-02015	STARFALL EDUCATION FOUNDATION	STARFALL SCHOOL MEMBERSHIP	BOWLING GREEN ELEMENTARY	09	355.00
P23-02016	WINSOR LEARNING INC	supplies for Sunday reading program	GENEVIEVE DIDION ELEMENTARY	01	382.80
P23-02017	RUSSELL BURCH dba U PAY WE TRA VEL	Basketball League Fees for Playoffs	GENEVIEVE DIDION ELEMENTARY	01	153.33
P23-02018	RUSSELL BURCH dba U PAY WE TRA VEL	Basketball League Fees for December	GENEVIEVE DIDION ELEMENTARY	01	510.00
P23-02019	RUSSELL BURCH dba U PAY WE TRA VEL	Basketball League Fees for Januray	GENEVIEVE DIDION ELEMENTARY	01	255.00
P23-02020	PACIFIC OFFICE AUTOMATION	ink & master roll	GENEVIEVE DIDION ELEMENTARY	01	652.47
P23-02021	CALIFORNIA WEEKLY EXPLORER INC	WALK THROUGH AMERICAN REVOLUTION PRESENTATIONS	ABRAHAM LINCOLN ELEMENTARY	01	19.98
P23-02022	PACIFIC OFFICE AUTOMATION	SUPPLIES FOR RISO MACHINES	CALIFORNIA MIDDLE SCHOOL	01	514.78
P23-02023	THE HOME DEPOT PRO	CHILD DEV CUSTODIAL SUPPLIES	JAMES W MARSHALL ELEMENTARY	12	300.27
P23-02024	SCHOOL SPECIALTY	STOOLS FOR STUDENTS IN ART ROOM	CALIFORNIA MIDDLE SCHOOL	01	329.25
P23-02025	MT LIBRARY SERVICES JUNIOR LIB RARY GUILD	LIBRARY BOOKS	ALBERT EINSTEIN MIDDLE SCHOOL	01	1,735.28
P23-02026	RIVERVIEW INTERNATIONAL TRUCKS LLC	REFRIGERATED BOX/TRU FOR NS DRY TRUCK	NUTRITION SERVICES DEPARTMENT	13	51,635.45
P23-02027	JONES SCHOOL SUPPLY CO INC	SEL SUPPLIES FOR STUDENTS	SUSAN B. ANTHONY ELEMENTARY	01	180.25
P23-02028	SACTOMOFO INC	CAFETERIA/ FOOD TRUCK FOR WIDE WALLS COMMUNITY	COMMUNICATIONS OFFICE	01	445.00
P23-02029	4 IMPRINT INC	APPLE SQUISHY STRESS, PROMOTIONAL DRAWSTRING	COMMUNICATIONS OFFICE	01	1,911.28

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P23-02030	G & S COLLISION & PAINT INC	FOR REPAIRS OF SECURITY TRUCK SS212	BUILDINGS & GROUNDS/OPERATIONS	01	2,562.24
P23-02031	CA DEPT OF TAX & FEE ADM	CDTFA - CA DEPT OF TAX AND FEE ADMIN - 2022	RISK MANAGEMENT	01	10,858.00
P23-02032	AMAZON CAPITAL SERVICES	BLUE LIGHT MONITOR SCREEN	YOUTH DEVELOPMENT	01	108.73
P23-02033	AMAZON CAPITAL SERVICES	CHEMISTRY LAB MATERIALS - M.AGUILAR	C. K. McCLATCHY HIGH SCHOOL	01	100.17
P23-02034	AMAZON CAPITAL SERVICES	Playground Physical Education Equipment	EARL WARREN ELEMENTARY SCHOOL	01	159.70
P23-02035	AMAZON CAPITAL SERVICES	PURCHASING SUPPLES FOR EL STUDENTS	ISADOR COHEN ELEMENTARY SCHOOL	01	447.87
P23-02036	AMAZON CAPITAL SERVICES	PT ORDER - LINE 190 MORALES	SPECIAL EDUCATION DEPARTMENT	01	152.24
P23-02037	CROWN LIFT TRUCKS	REPLACEMENT LIFT BATTERIES	NUTRITION SERVICES DEPARTMENT	01	4,876.12
				13	19,504.46
P23-02038	SCUSD - US BANK CAL CARD	NY TIMES SUBSCRIPTION-ROSE RAMOS	BUSINESS SERVICES	01	225.00
<b>Total Number of POs</b>			<b>423</b>	<b>Total</b>	<b>5,246,276.06</b>

**Fund Recap**

Fund	Description	PO Count	Amount
01	General Fund	306	1,930,204.91
09	Charter School	44	66,300.72
11	Adult Education	7	55,558.34
12	Child Development	31	66,995.86
13	Cafeteria	13	363,232.65
21	Building Fund	22	2,763,322.43
61	Cafeteria Enterprise Fund	1	661.15
		<b>Total</b>	<b>5,246,276.06</b>

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PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B23-00002	875,000.00	13-4710	Cafeteria/Food	350,000.00
B23-00004	225,000.00	13-4710	Cafeteria/Food	117,823.32
B23-00054	.00	01-5800	General Fund/Other Contractual Expenses	5,000.00-
B23-00055	6,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,500.00
B23-00056	.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00-
B23-00083	24,000.00	01-5810	General Fund/Tickets/Fees/Regis.for Parents	4,000.00
B23-00099	26,000.00	01-4320	General Fund/Non-Instructional Materials/Su	6,000.00
B23-00102	.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00-
B23-00106	450.00	01-4320	General Fund/Non-Instructional Materials/Su	550.00-
B23-00124	212,812.80	13-4710	Cafeteria/Food	60,000.00
B23-00128	315,153.30	13-4710	Cafeteria/Food	150,000.00
B23-00134	500,000.00	13-4710	Cafeteria/Food	100,000.00
B23-00135	115,000.00	13-4710	Cafeteria/Food	40,000.00
B23-00143	61,000.00	13-4326	Cafeteria/Nutrition Ed/Paper Supplies	15,000.00
B23-00144	24,484.85	13-4710	Cafeteria/Food	20,000.00
B23-00147	8,000.00	13-4326	Cafeteria/Nutrition Ed/Paper Supplies	42,000.00-
B23-00152	140,000.00	13-4326	Cafeteria/Nutrition Ed/Paper Supplies	50,000.00
B23-00160	75,000.00	13-4710	Cafeteria/Food	19,733.97
B23-00204	22,000.00	01-4320	General Fund/Non-Instructional Materials/Su	7,000.00
B23-00205	.00	01-4320	General Fund/Non-Instructional Materials/Su	6,000.00-
B23-00210	2,355.00	01-5800	General Fund/Other Contractual Expenses	1,145.00-
B23-00231	57,500.00	01-5810	General Fund/Tickets/Fees/Regis.for Parents	50,000.00
B23-00240	37,500.00	01-4320	General Fund/Non-Instructional Materials/Su	8,500.00
B23-00243	35,000.00	01-4320	General Fund/Non-Instructional Materials/Su	6,000.00
B23-00245	20,000.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00
B23-00251	.00	01-4320	General Fund/Non-Instructional Materials/Su	1,500.00-
B23-00255	4,000.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00-
B23-00256	1,002.45	01-4320	General Fund/Non-Instructional Materials/Su	497.55-
B23-00289	35,000.00	13-4325	Cafeteria/Nutrition Ed/Equipment Parts	9,938.91
B23-00304	99,000.00	13-4710	Cafeteria/Food	9,000.00
B23-00311	.00	01-5690	General Fund/Other Contracts, Rents, Leases	5,000.00-
B23-00333	90,000.00	13-4710	Cafeteria/Food	10,000.00
B23-00334	200,000.00	13-4710	Cafeteria/Food	100,000.00
B23-00336	210,000.00	13-4710	Cafeteria/Food	80,000.00
B23-00395	8,000.00	01-4320	General Fund/Non-Instructional Materials/Su	513.85-
B23-00418	90,000.00	01-4320	General Fund/Non-Instructional Materials/Su	30,000.00
B23-00427	1,000.00	01-5800	General Fund/Other Contractual Expenses	5,000.00-
B23-00430	30,000.00	01-5540	General Fund/Waste Removal	30,000.00-
B23-00510	110,000.00	13-4710	Cafeteria/Food	60,000.00

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PO Changes (continued)

	New PO Amount	Fund/ Object	Description	Change Amount
B23-00511	55,000.00	13-4710	Cafeteria/Food	25,000.00
B23-00513	95,000.00	13-4710	Cafeteria/Food	20,000.00
B23-00514	284,875.93	13-4710	Cafeteria/Food	150,000.00
B23-00516	220,000.00	13-4710	Cafeteria/Food	60,000.00
B23-00517	165,000.00	13-4710	Cafeteria/Food	55,000.00
B23-00518	555,067.66	13-4326	Cafeteria/Nutrition Ed/Paper Supplies	300,000.00
B23-00538	3,000.00	01-4310	General Fund/Instructional Materials/Suppli	797.50
B23-00543	11,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
B23-00577	30,000.00	01-5100	General Fund/Subagreements for Services abo	20,000.00
B23-00593	69,000.00	13-4710	Cafeteria/Food	13,655.22-
B23-00596	93,000.00	13-4710	Cafeteria/Food	21,000.00
B23-00616	100,500.00	01-5800	General Fund/Other Contractual Expenses	300,000.00-
B23-00621	81,947.52	13-4710	Cafeteria/Food	30,000.00
B23-00630	10,000.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00
B23-00633	2,700.00	01-4320	General Fund/Non-Instructional Materials/Su	1,300.00-
B23-00637	.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00-
B23-00648	40,000.00	01-5100	General Fund/Subagreements for Services abo	20,000.00
B23-00650	35,000.00	01-5100	General Fund/Subagreements for Services abo	10,000.00
B23-00652	30,000.00	01-5100	General Fund/Subagreements for Services abo	20,000.00
B23-00661	29,000.00	01-5832	General Fund/Transportation-Field Trips	3,800.00
B23-00682	225,000.00	13-4326	Cafeteria/Nutrition Ed/Paper Supplies	100,000.00
B23-00689	125,000.00	13-4710	Cafeteria/Food	25,000.00
B23-00702	70,000.00	13-4710	Cafeteria/Food	20,000.00
B23-00708	5,370.10	01-4310	General Fund/Instructional Materials/Suppli	3,000.00
B23-00731	26,500.00	01-5100	General Fund/Subagreements for Services abo	17,500.00
B23-00732	145,000.00	13-4710	Cafeteria/Food	70,000.00
B23-00755	32,000.00	13-4710	Cafeteria/Food	18,000.00-
B23-00761	700,000.00	13-4710	Cafeteria/Food	600,000.00
B23-00770	81,000.00	13-4710	Cafeteria/Food	60,000.00
B23-00785	127,679.24	13-4710	Cafeteria/Food	60,000.00
B23-00795	81,294.44	13-4710	Cafeteria/Food	40,000.00
B23-00796	140,000.00	13-4710	Cafeteria/Food	60,000.00
B23-00798	55,000.00	13-4710	Cafeteria/Food	25,000.00
B23-00804	158,144.96	13-4710	Cafeteria/Food	85,000.00
B23-00806	156,304.86	13-4710	Cafeteria/Food	100,000.00
CHB23-00001	15,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB23-00009	2,500.00	01-4320	General Fund/Non-Instructional Materials/Su	1,000.00
CHB23-00029	17,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB23-00068	20,000.00	01-4310	General Fund/Instructional Materials/Suppli	10,000.00

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PO Changes (continued)

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
CHB23-00080	2,500.00	01-4310	General Fund/Instructional Materials/Suppli	500.00
CHB23-00223	7,000.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CHB23-00269	7,617.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB23-00275	12,000.00	01-4310	General Fund/Instructional Materials/Suppli	3,000.00
CHB23-00280	6,340.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CHB23-00290	4,998.39	01-4310	General Fund/Instructional Materials/Suppli	1.61-
CHB23-00351	2,500.00	01-4310	General Fund/Instructional Materials/Suppli	1,000.00
CHB23-00369	2,987.00	01-4310	General Fund/Instructional Materials/Suppli	13.00-
CS22-00353	98,295.00	01-6170	General Fund/Land Improvement	32,044.99
CS22-00392	371,650.00	21-6170	Building Fund/Land Improvement	3,006.00
CS23-00189	2,595.00	01-6280	General Fund/Construction Testing	630.00
CS23-00202	23,084.00	21-6170	Building Fund/Land Improvement	1,972.00
CS23-00259	10,200.00	01-5800	General Fund/Other Contractual Expenses	6,451.61
CS23-00276	171,712.00	21-6170	Building Fund/Land Improvement	83,150.00
CS23-00333	7,280.00	21-6250	Building Fund/Other Costs (Planning)	4,080.00
N23-00018	48,880.00	01-5800	General Fund/Other Contractual Expenses	40,000.00
P23-00841	1,106.15	12-4320	Child Development/Non-Instructional Materials/Su	693.83-
P23-00889	559.74	12-4320	Child Development/Non-Instructional Materials/Su	428.97-
P23-01202	5,742.22	01-4310	General Fund/Instructional Materials/Suppli	391.95-
		01-4410	General Fund/Equipment \$500 - \$4,999	109.60-
			Total PO P23-01202	501.55-
P23-01353	9,201.87	01-5800	General Fund/Other Contractual Expenses	1,842.99
			<b>Total PO Changes</b>	<b><u>3,087,470.71</u></b>

Information is further limited to: (Minimum Amount = (999,999.99))

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

ESCAPE ONLINE