



**Putting
Children
First**

AMENDED
**BOARD OF EDUCATION
MEETING AND WORKSHOP**

Board of Education Members

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

Thursday, March 7, 2024

4:30 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

AGENDA

2023/24-19

Allotted Time

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

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

3.0 CLOSED SESSION

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

3.1 Government Code 54956.9 - Conference with Legal Counsel:

a) Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9 (Four Potential Cases)

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

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

3.4 Government Code 54957- Public Employee Appointment

a) Approve - Assistant Superintendent, Facility Support Services

b) Approve – Principal, Father Keith B. Kenny

3.5 Government Code Section 54957—Public Employee Employment (Positions: Superintendent, Deputy Superintendent)

3.6 *Government Code Section 54957—Public Employee Performance Evaluation—
Interim Superintendent, Interim Deputy Superintendent*

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*

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

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

6:45 p.m. **7.0 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; (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.

7:00 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

7:27 p.m. 8.2 *District Advisory Committees:*

- *Student Advisory Council*
- *Community Advisory Committee*
- *District English Learner Advisory Committee*
- *Local Control Accountability Plan/Parent Advisory Committee*
- *Black/African American Advisory Board*
- *Community Schools Advisory Committee*
- *Native American Parent Committee*

Information
3 minutes each

9.0 SPECIAL PRESENTATION

- 7:48 p.m. 9.1 *Actualizing English Learner Reclassification: Success and Opportunities for Emergent Bilingual Students in SCUSD (Dr. Olga Simms)* **Information**
15 minute presentation
5 minute discussion

10.0 PUBLIC HEARING

- 8:08 p.m. 10.1 *Public Hearing: AB 1200 Public Disclosure and Approval of MOU between SCUSD and SCTA (Janea Marking)* **Public Hearing/Action**
5 minute presentation
5 minute discussion

11.0 BOARD WORKSHOP/STRATEGIC INITIATIVE

- 8:18 p.m. 11.1 *Independent Audit Report for the Fiscal Year Ended June 30, 2023, Submitted by Crowe LLP (Janea Marking)* **Conference/Action**
10 minute presentation
5 minute discussion
- 8:33 p.m. 11.2 *2023-24 Second Interim Financial Report (Janea Marking)* **Conference/Action**
10 minute presentation
5 minute discussion
- 8:48 p.m. 11.3 *Early Learning and Care Update (Dr. E'leva Gibson)* **Information**
15 minute presentation
5 minute discussion

12.0 COMMUNICATIONS

- 9:08 p.m. 12.1 *Superintendent's Report (Lisa Allen)* **Information**
5 minutes
- 9:13 p.m. 12.2 *President's Report (Lavinia Grace Phillips)* **Information**
5 minutes
- 9:18 p.m. 12.3 *Student Member Report (Liliana Miller Segura)* **Information**
5 minutes
- 9:23 p.m. 12.4 *Information Sharing by Board Members* **Information**
10 minutes

- 9:33 p.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 (Janea Marking)*

13.1b *Approve Personnel Transactions (Cancy McArn)*

13.1c *Approve Donations to the District (Janea Marking)*

13.1d Approve Resolution No. 3389 Declaring Futility of Competitive Bidding for Procurement of Electronic Billboard and Transit Shelter Marketing from Clear Channel Outdoor and Authorize Purchase of Electronic Billboard and Transit Shelter Marketing from Clear Channel in the amount of \$152,826.56 (Janea Marking)

13.1e Approve Minutes for the January 18, 2024 Regular Board of Education Meeting (Lisa Allen)

13.1f Approve Minutes for the February 1, 2024 Regular Board of Education Meeting (Lisa Allen)

13.1g Approve Albert Einstein field trip to Washington DC and New York City from March 20-25, 2024 (Lisa Allen)

13.1h Approve John F. Kennedy field trip to New Orleans, LA April 4, 2024 (Lisa Allen)

13.1i Approve Miwok Middle field trip to Washington, D.C March 21, 2024 (Lisa Allen)

13.1j Approve Resolution No. 3390 Authorizing to Accept Termination of Leases and Quit Claim Deed for the Hiram Johnson High School Stadium Lighting / Bleachers / Concession Restroom Buildings Project (Janea Marking)

13.1k Approve Appointment of Board Member Tara Jeane to the California School Board Association (CSBA) Delegate Assembly (Board President Lavinia Grace Phillips)

9:35 p.m. **14.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS** **Receive Information**

14.1 Sacramento County Annual Investment Policy of the Pooled Investment Fund – Calendar Year 2024 (Janea Marking)

9:37 p.m. **15.0 FUTURE BOARD MEETING DATES / LOCATIONS**

✓ March 21, 2024, 5:00 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting

✓ April 4, 2024, 5:00 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting

9:39 p.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 relating to an open session item will be available for public inspection at the Serna Center, at 5735 47th Avenue, Sacramento, during normal business hours or on the District's website at www.scusd.edu.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item # 9.1

Meeting Date: March 7, 2023

Subject: Actualizing English Learner Reclassification: Success and Opportunities for Emergent Bilingual Students in SCUSD

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

Division: Multilingual Literacy Department

Recommendation: Informational Item Only

Background/Rationale: Districts in the state of California are required to adhere to the policy enacted to serve English learners and their families. The California English Learner Roadmap State Board of Education Policy enacted in 2017 explicitly focuses on the improvement of the educational system, the quality of teaching and learning, and educational outcomes. It centers on standards, curriculum frameworks, assessments and accountability, educator quality, early childhood/preschool, social and family support services, parent/community involvement, and higher education. The EL Roadmap, Principal #4 underscores the importance of aligning practices and pathways across grade levels and educational segments, beginning with TK and continuing through the reclassification process to graduation and beyond (EL Roadmap, 2017).

According to Education Code Section 313(f)(1-4), each Local Education Agency (LEA), must reclassify English learners as proficient in English by using a process and criteria that include, but are not limited to: a) assessment of ELP (i.e., ELPAC); b) teacher evaluation; c) parent opinion; and d) comparison of student's performance skills against an empirically established range of performance in basic skills (i.e., iReady ELA or CAASPP ELA). Additionally, each LEA must monitor reclassified students for an additional four years to ensure correct classification, placement, and additional academic support as needed (20 U.S.C. Section 6841[a][4][5]; 5 CCR Section 11304).

Financial Considerations: The District's Title III English Learner and Immigrant allocations include support to increase opportunities for reclassification. Each school is responsible for addressing English learner reclassification and follow the criteria established by the district (i.e. Title I, LCFF EL and LCFF Free and Reduced).

LCAP Goal(s):

Goal 1- College and Career Readiness

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

Goal 6: Provide Students with Multi-Tiered Systems of Support

Documents Attached:

1. [California English Learner Roadmap State Board of Education Policy: Educational Programs and Services for English Learners](#)
2. [English Learner Program Instrument](#)
3. [CA Practitioners Guide for Educating English Learners with Disabilities](#)
4. [2022-2023 Local Control Accountability Plan](#)

Estimated Time of Presentation: 15 minutes

Submitted by: (Yvonne Wright, Chief Academic Officer; Dr. Olga L. Simms, Multilingual Literacy Director)

Approved by: Lisa Allen, Interim Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.1

Meeting Date: March 7, 2024

Subject: Public Hearing: AB 1200 Public Disclosure and Approval of MOU
between SCUSD and the Sacramento City Teachers Association

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

Division: Labor Relations; Business Services

Recommendation: Approve agreement between SCUSD and SCTA for the 2023-24 and 2024-25 year.

Background/Rationale: The parties' agreement is effective beginning July 1, 2023 and includes the following items:

- A 6% salary schedule increase for all SCTA employees retroactive to July 1, 2023; The amount is calculated as 4% plus reallocated 2% from pre-funding retiree health insurance contribution (OPEB);
- A 2% salary schedule increase for all SCTA employees effective July 1, 2024;
- Amendments to Article 8, Transfers – Effective upon ratification by both parties;
- Amendments to Article 12, Compensation – Effective July 1, 2023 unless otherwise noted;
- Amendments to Article 17, Class Sizes – Effective July 1, 2024 unless otherwise noted;
- Amendments to Article 13, paragraph 13.18(B) to remove the required OPEB trust contribution; the parties acknowledge that the savings achieved from this amendment were used to increase the 2023-24 compensation from 4% to 6% as outlined in the first bullet point above.

The attached agreement closes all negotiations for the period from July 1, 2023 to June 30, 2025.

Financial Considerations: Projected costs for all funds for the 2023-24 fiscal year of \$20,060,532; projected costs for all funds for the fiscal year 2024-25 of \$35,851,853; and projected costs for all funds for the fiscal year 2025-26 of \$35,398,875.

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

Documents Attached:

- AB 1200 Disclosure
- MOU between SCUSD and SCTA

<p>Estimated Time of Presentation: 5 Minutes Submitted by: Janea Marking, Chief Business and Operation Officer Approved by: Lisa Allen, Interim Superintendent</p>

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District:	Sacramento City Unified School District
Name of Bargaining Unit:	Sacramento City Teachers Association
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: **July 1, 2023** and ending: **June 30, 2025**
 (date) (date)

The Governing Board will act upon this agreement on: **March 7, 2024**
 (date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined	Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2023-24	2024-25	2025-26
1. Salary Schedule Including Step and Column	\$ 269,704,424	\$ 16,429,592	\$ 26,936,363	\$ 26,565,373
		6.09%	9.41%	8.49%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
Description of Other Compensation				
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 77,697,910	\$ 3,630,940	\$ 6,180,548	\$ 6,098,560
		4.67%	7.60%	6.97%
4. Health/Welfare Plans	\$ 55,363,230	\$ -	\$ 2,734,942	\$ 2,734,942
		0.00%	4.94%	4.71%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 402,765,564	\$ 20,060,532	\$ 35,851,853	\$ 35,398,875
		4.98%	8.48%	7.72%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	2,398.13			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 167,950	\$ 8,365	\$ 14,950	\$ 14,761
		4.98%	8.48%	7.72%

A. Proposed Change in Compensation (Continued)

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

The parties agree to a 6% salary schedule increase effective July 1, 2023 for fiscal year 2023-24, and an additional 2% Salary schedule increase effective July 1, 2024 for the 2024-25 fiscal year. Additionally, the parties agreed to lower class sizes for grades 4-6, special education release days for two years, additional librarian staffing, increases to the designated teacher stipends, and additional instructional aide support for

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Other adjustments include additional direct nursing staffing and behavioral intervention specialist positions but projected costs are expected to be offset by the a reduction to contracted services.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Class size reduction, librarian staffing, and additional instructional aide support to be effective for the 2024-25 fiscal year.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes No
If yes, please describe the cap amount.

B. Proposed negotiated changes in noncompensation items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Class size adjustments for grades 4-6 from 33 to 30 effective in 2024-25, increases in librarian staffing for secondary school sites effective in 2024-25, 2 special education teacher release days for 2023-24 and 3 for 2024-25, and additional instructional aide support for mild/mod special education classrooms from 1 aide to 2 aides effective 2024-25.

C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The AB1200 reflects reductions to categorical program budgets for materials/supplies and operating costs. Additional adjustments will be made in the current year and two subsequent fiscal years as continued strategic planning and budget discussions occur. Additionally, a portion of the ongoing salary increase is to be funded from reductions to the district's OPEB contribution to the SCTA OPEB trust account.

D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?

NA

E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.

Other provisions of the agreement include the parties agreeing to settle pending unfair labor practice charges.

F. Source of Funding for Proposed Agreement:

1. Current Year

The ongoing cost is to be funded using ESSER funds in year 1, and using a split of unrestricted and restricted funds from the 2024-25 year onward. Additionally, a portion of the ongoing salary increase is to be funded from reductions to the district's OPEB contribution to the SCTA OPEB trust account.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

NA

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The ongoing cost is to be funded using ESSER funds in year 1, and using a split of unrestricted and restricted funds from the 2024-25 year onward. Additionally, a portion of the ongoing salary increase is to be funded from reductions to the district's OPEB contribution to the SCTA OPEB trust account.

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit: Sacramento City Teachers Association

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board-Approved Budget Before Settlement (12/15/23)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 500,312,508		\$ -	\$ 500,312,508
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 12,144,270		\$ -	\$ 12,144,270
Other Local Revenue	8600-8799	\$ 4,365,410		\$ -	\$ 4,365,410
TOTAL REVENUES		\$ 516,822,188		\$ -	\$ 516,822,188
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 213,630,890	\$ 3,561,488	\$ 4,357,498	\$ 221,549,876
Classified Salaries	2000-2999	\$ 51,334,360	\$ -	\$ 4,050,737	\$ 55,385,097
Employee Benefits	3000-3999	\$ 137,484,805	\$ 787,089	\$ (1,289,067)	\$ 136,982,827
Books and Supplies	4000-4999	\$ 8,706,896		\$ -	\$ 8,706,896
Services and Other Operating Expenditures	5000-5999	\$ 33,261,622		\$ -	\$ 33,261,622
Capital Outlay	6000-6999	\$ 1,527,015		\$ -	\$ 1,527,015
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,510,300		\$ -	\$ 1,510,300
Transfers of Indirect Costs	7300-7399	\$ (8,411,792)		\$ -	\$ (8,411,792)
TOTAL EXPENDITURES		\$ 439,044,097	\$ 4,348,577	\$ 7,119,168	\$ 450,511,842
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ (122,013,844)	\$ (301,985)		\$ (122,315,829)
OPERATING SURPLUS (DEFICIT)*		\$ (41,760,354)	\$ (4,650,562)	\$ (7,119,168)	\$ (53,530,084)
BEGINNING FUND BALANCE					
	9791	\$ 135,640,173			\$ 135,640,173
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 93,879,819	\$ (4,650,562)	\$ (7,119,168)	\$ 82,110,089
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 325,000	\$ -	\$ -	\$ 325,000
Restricted	9740				
Committed	9750-9760	\$ 10,000,000	\$ -	\$ (10,000,000)	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 16,621,485	\$ -	\$ 235,394	\$ 16,856,879
Unassigned/Unappropriated Amount	9790	\$ 66,933,334	\$ (4,650,562)	\$ 2,645,438	\$ 64,928,210

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund

Bargaining Unit: Sacramento City Teachers Association

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (12/15/23)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 2,478,216		\$ -	\$ 2,478,216
Federal Revenue	8100-8299	\$ 141,267,968		\$ -	\$ 141,267,968
Other State Revenue	8300-8599	\$ 111,594,017		\$ -	\$ 111,594,017
Other Local Revenue	8600-8799	\$ 3,852,936		\$ -	\$ 3,852,936
TOTAL REVENUES		\$ 259,193,137		\$ -	\$ 259,193,137
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 88,604,422	\$ 11,959,782	\$ 686,381	\$ 101,250,585
Classified Salaries	2000-2999	\$ 38,920,725	\$ -	\$ 1,987,525	\$ 40,908,250
Employee Benefits	3000-3999	\$ 91,229,242	\$ 2,643,111	\$ 776,159	\$ 94,648,512
Books and Supplies	4000-4999	\$ 50,939,113		\$ (8,875,486)	\$ 42,063,627
Services and Other Operating Expenditures	5000-5999	\$ 102,908,464		\$ (8,875,486)	\$ 94,032,978
Capital Outlay	6000-6999	\$ 14,660,255		\$ -	\$ 14,660,255
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 7,243,324		\$ -	\$ 7,243,324
TOTAL EXPENDITURES		\$ 394,505,544	\$ 14,602,893	\$ (14,300,907)	\$ 394,807,530
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 122,013,844	\$ 301,985	\$ -	\$ 122,315,829
OPERATING SURPLUS (DEFICIT)*		\$ (13,298,562)	\$ (14,300,908)	\$ 14,300,907	\$ (13,298,563)
BEGINNING FUND BALANCE					
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 108,993,999	\$ (14,300,908)	\$ 14,300,907	\$ 108,993,998
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 108,993,999	\$ -	\$ (1)	\$ 108,993,998
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ (14,300,908)	\$ 14,300,908	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Combined General Fund

Bargaining Unit:

Sacramento City Teachers Association

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (12/15/23)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ 502,790,724		\$ -	\$ 502,790,724
Federal Revenue	8100-8299	\$ 141,267,968		\$ -	\$ 141,267,968
Other State Revenue	8300-8599	\$ 123,738,287		\$ -	\$ 123,738,287
Other Local Revenue	8600-8799	\$ 8,218,346		\$ -	\$ 8,218,346
TOTAL REVENUES		\$ 776,015,325		\$ -	\$ 776,015,325
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 302,235,312	\$ 15,521,270	\$ 5,043,879	\$ 322,800,461
Classified Salaries	2000-2999	\$ 90,255,085	\$ -	\$ 6,038,262	\$ 96,293,347
Employee Benefits	3000-3999	\$ 228,714,048	\$ 3,430,200	\$ (512,908)	\$ 231,631,340
Books and Supplies	4000-4999	\$ 59,646,009		\$ (8,875,486)	\$ 50,770,523
Services and Other Operating Expenditures	5000-5999	\$ 136,170,086		\$ (8,875,486)	\$ 127,294,600
Capital Outlay	6000-6999	\$ 16,187,269		\$ -	\$ 16,187,269
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,510,300		\$ -	\$ 1,510,300
Transfers of Indirect Costs	7300-7399	\$ (1,168,468)		\$ -	\$ (1,168,468)
TOTAL EXPENDITURES		\$ 833,549,641	\$ 18,951,470	\$ (7,181,739)	\$ 845,319,372
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (55,058,916)	\$ (18,951,470)	\$ 7,181,739	\$ (66,828,647)
BEGINNING FUND BALANCE					
Audit Adjustments/Other Restatements	9791 9793/9795	\$ 257,932,735			\$ 257,932,735
		\$ -			\$ -
ENDING FUND BALANCE		\$ 202,873,818	\$ (18,951,470)	\$ 7,181,739	\$ 191,104,087
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 325,000	\$ -	\$ -	\$ 325,000
Restricted	9740	\$ 108,993,999	\$ -	\$ (1)	\$ 108,993,998
Committed	9750-9760	\$ 10,000,000	\$ -	\$ (10,000,000)	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 16,621,485	\$ -	\$ 235,394	\$ 16,856,879
Unassigned/Unappropriated Amount	9790	\$ 66,933,334	\$ (18,951,470)	\$ 16,946,346	\$ 64,928,210

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

Bargaining Unit:

Sacramento City Teachers Association

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 12/15/23)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ 1,255,196		\$ -	\$ 1,255,196
Other State Revenue	8300-8599	\$ 2,658,057		\$ -	\$ 2,658,057
Other Local Revenue	8600-8799	\$ 2,992,564		\$ -	\$ 2,992,564
TOTAL REVENUES		\$ 6,905,817		\$ -	\$ 6,905,817
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,363,069	\$ 118,264	\$ 78,398	\$ 2,559,731
Classified Salaries	2000-2999	\$ 1,338,415	\$ -	\$ 43,032	\$ 1,381,447
Employee Benefits	3000-3999	\$ 2,286,870	\$ 26,136	\$ 30,888	\$ 2,343,894
Books and Supplies	4000-4999	\$ 652,229		\$ -	\$ 652,229
Services and Other Operating Expenditures	5000-5999	\$ 668,388		\$ -	\$ 668,388
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 61,913		\$ -	\$ 61,913
TOTAL EXPENDITURES		\$ 7,370,884	\$ 144,400	\$ 152,318	\$ 7,667,602
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (465,066)	\$ (144,400)	\$ (152,318)	\$ (761,784)
BEGINNING FUND BALANCE					
	9791	\$ 1,061,008			\$ 1,061,008
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 595,942	\$ (144,400)	\$ (152,318)	\$ 299,224
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 595,942	\$ (144,400)	\$ (152,318)	\$ 299,224

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit:

Sacramento City Teachers Association

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (12/15/23)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ 7,181,688		\$ -	\$ 7,181,688
Other State Revenue	8300-8599	\$ 9,318,614		\$ -	\$ 9,318,614
Other Local Revenue	8600-8799	\$ 1,261,405		\$ -	\$ 1,261,405
TOTAL REVENUES		\$ 17,761,708		\$ -	\$ 17,761,708
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 4,755,085	\$ 252,371	\$ 28,958	\$ 5,036,414
Classified Salaries	2000-2999	\$ 2,687,162	\$ -	\$ -	\$ 2,687,162
Employee Benefits	3000-3999	\$ 5,667,990	\$ 55,774	\$ 6,434	\$ 5,730,198
Books and Supplies	4000-4999	\$ 2,432,122		\$ -	\$ 2,432,122
Services and Other Operating Expenditures	5000-5999	\$ 322,919		\$ -	\$ 322,919
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 432,543		\$ -	\$ 432,543
TOTAL EXPENDITURES		\$ 16,297,820	\$ 308,145	\$ 35,392	\$ 16,641,357
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 1,463,888	\$ (308,145)	\$ (35,392)	\$ 1,120,351
BEGINNING FUND BALANCE					
	9791	\$ 1,239,859			\$ 1,239,859
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 2,703,746	\$ (308,145)	\$ (35,392)	\$ 2,360,209
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 2,457,829	\$ -	\$ -	\$ 2,457,829
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 245,917	\$ (35,392)	\$ -	\$ 210,525
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ (272,753)	\$ (35,392)	\$ (308,145)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit:

Sacramento City Teachers Association

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (12/15/23)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 30,958,922		\$ -	\$ 30,958,922
Other State Revenue	8300-8599	\$ 4,049,024		\$ -	\$ 4,049,024
Other Local Revenue	8600-8799	\$ 638,600		\$ -	\$ 638,600
TOTAL REVENUES		\$ 35,646,546		\$ -	\$ 35,646,546
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 10,211,104	\$ -	\$ 259,578	\$ 10,470,682
Employee Benefits	3000-3999	\$ 7,839,001	\$ -	\$ 88,924	\$ 7,927,925
Books and Supplies	4000-4999	\$ 15,117,329		\$ -	\$ 15,117,329
Services and Other Operating Expenditures	5000-5999	\$ 714,207		\$ -	\$ 714,207
Capital Outlay	6000-6999	\$ 813,078		\$ -	\$ 813,078
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 674,012		\$ -	\$ 674,012
TOTAL EXPENDITURES		\$ 35,368,731	\$ -	\$ 348,502	\$ 35,717,233
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 277,815	\$ -	\$ (348,502)	\$ (70,687)
BEGINNING FUND BALANCE					
	9791	\$ 18,388,342			\$ 18,388,342
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 18,666,157	\$ -	\$ (348,502)	\$ 18,317,655
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 18,439,707	\$ (357,634)	\$ -	\$ 18,082,073
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 226,450	\$ -	\$ -	\$ 226,450
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ 357,634	\$ (348,502)	\$ 9,132

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Charter Fund 09**
Bargaining Unit: **Sacramento City Teachers Association**

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (12/15/23)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
Federal Revenue	8100-8299	\$ 702,633		\$ -	\$ 702,633
Other State Revenue	8300-8599	\$ 20,375,073		\$ -	\$ 20,375,073
Other Local Revenue	8600-8799	\$ -		\$ -	\$ -
TOTAL REVENUES		\$ 21,077,706		\$ -	\$ 21,077,706
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 9,762,074	\$ 537,688	\$ -	\$ 10,299,762
Classified Salaries	2000-2999	\$ 1,143,823	\$ -	\$ -	\$ 1,143,823
Employee Benefits	3000-3999	\$ 6,140,145	\$ 118,829	\$ -	\$ 6,258,974
Books and Supplies	4000-4999	\$ 1,266,205		\$ -	\$ 1,266,205
Services and Other Operating Expenditures	5000-5999	\$ 2,093,492		\$ -	\$ 2,093,492
Capital Outlay	6000-6999	\$ 183,608		\$ -	\$ 183,608
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 20,589,348	\$ 656,517	\$ -	\$ 21,245,865
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 2,475,399	\$ -	\$ -	\$ 2,475,399
OPERATING SURPLUS (DEFICIT)*		\$ (1,987,041)	\$ (656,517)	\$ -	\$ (2,643,558)
BEGINNING FUND BALANCE					
	9791	\$ 15,520,269			\$ 15,520,269
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 13,533,228	\$ (656,517)	\$ -	\$ 12,876,711
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 6,941,246	\$ -	\$ -	\$ 6,941,246
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 6,591,982	\$ -	\$ -	\$ 6,591,982
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ (0)	\$ (656,517)	\$ -	\$ (656,517)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Fund 21**
Bargaining Unit: **Sacramento City Teachers Association**

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (12/15/23)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenues	8600-8799	\$ 4,711,219		\$ -	\$ 4,711,219
TOTAL REVENUES		\$ 4,711,219		\$ -	\$ 4,711,219
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 837,386	\$ -	\$ 97,470	\$ 934,856
Employee Benefits	3000-3999	\$ 508,990	\$ -	\$ 33,898	\$ 542,888
Books and Supplies	4000-4999	\$ 2,168,774		\$ -	\$ 2,168,774
Services and Other Operating Expenditures	5000-5999	\$ 2,523,222		\$ -	\$ 2,523,222
Capital Outlay	6000-6999	\$ 170,126,010		\$ -	\$ 170,126,010
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 176,164,382	\$ -	\$ 131,368	\$ 176,295,750
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 1,293,465	\$ -	\$ -	\$ 1,293,465
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (170,159,698)	\$ -	\$ (131,368)	\$ (170,291,066)
BEGINNING FUND BALANCE					
	9791	\$ 277,090,337			\$ 277,090,337
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 106,930,640	\$ -	\$ (131,368)	\$ 106,799,272
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 106,930,640	\$ (131,368)	\$ -	\$ 106,799,272
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ 131,368	\$ (131,368)	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 7,119,168	Projected total cost of other settlement agreements including UPE, Teamst
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (14,300,907)	Reductions to books/operating costs to offset increase in salaries/benefits.
Other Financing Sources/Uses	\$ -	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 152,318	
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 35,392	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 348,502	
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 131,368	
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Additional Comments:

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit: Sacramento City Teachers Association

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 500,312,508	\$ 501,672,557	\$ 505,297,188
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 12,144,270	\$ 16,034,263	\$ 16,034,263
Other Local Revenue 8600-8799	\$ 4,365,410	\$ 4,365,410	\$ 4,365,410
TOTAL REVENUES	\$ 516,822,188	\$ 522,072,230	\$ 525,696,861
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 221,549,876	\$ 219,590,644	\$ 221,873,119
Classified Salaries 2000-2999	\$ 55,385,097	\$ 51,299,940	\$ 51,644,862
Employee Benefits 3000-3999	\$ 136,982,827	\$ 145,035,908	\$ 151,600,188
Books and Supplies 4000-4999	\$ 8,706,896	\$ 8,706,896	\$ 8,791,123
Services and Other Operating Expenditures 5000-5999	\$ 33,261,622	\$ 31,738,233	\$ 31,822,459
Capital Outlay 6000-6999	\$ 1,527,015	\$ 86,073	\$ 86,073
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,510,300	\$ 1,510,300	\$ 1,510,300
Transfers of Indirect Costs 7300-7399	\$ (8,411,792)	\$ (6,815,513)	\$ (7,109,051)
Other Adjustments			
TOTAL EXPENDITURES	\$ 450,511,842	\$ 451,152,481	\$ 460,219,072
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 2,475,399	\$ 2,475,399	\$ 2,475,399
Transfers Out and Other Uses 7600-7699	\$ -		
Contributions 8980-8999	\$ (122,315,829)	\$ (132,831,015)	\$ (141,675,805)
OPERATING SURPLUS (DEFICIT)*	\$ (53,530,084)	\$ (59,435,867)	\$ (73,722,617)
BEGINNING FUND BALANCE			
9791	\$ 135,640,173	\$ 82,110,089	\$ 22,674,222
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 82,110,089	\$ 22,674,222	\$ (51,048,395)
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 325,000	\$ 325,000	\$ 325,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 16,856,879	\$ 15,498,356	\$ 14,860,363
Unassigned/Unappropriated Amount 9790	\$ 64,928,210	\$ 6,850,866	\$ (66,233,758)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit: Sacramento City Teachers Association

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 2,478,216	\$ 2,478,216	\$ 2,478,216
Federal Revenue 8100-8299	\$ 141,267,968	\$ 39,116,752	\$ 39,116,752
Other State Revenue 8300-8599	\$ 111,594,017	\$ 99,259,198	\$ 99,259,198
Other Local Revenue 8600-8799	\$ 3,852,936	\$ 2,308,318	\$ 2,308,318
TOTAL REVENUES	\$ 259,193,137	\$ 143,162,484	\$ 143,162,484
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 101,250,585	\$ 90,144,489	\$ 73,618,848
Classified Salaries 2000-2999	\$ 40,908,250	\$ 37,951,408	\$ 29,052,874
Employee Benefits 3000-3999	\$ 94,648,512	\$ 95,717,201	\$ 83,937,915
Books and Supplies 4000-4999	\$ 42,063,627	\$ 14,959,374	\$ 10,015,316
Services and Other Operating Expenditures 5000-5999	\$ 94,032,978	\$ 82,660,537	\$ 85,496,661
Capital Outlay 6000-6999	\$ 14,660,255	\$ 1,754,811	\$ 1,754,811
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 7,243,324	\$ 5,647,045	\$ 5,940,583
Other Adjustments		\$ (2,594,144)	\$ (4,542,517)
TOTAL EXPENDITURES	\$ 394,807,530	\$ 326,240,719	\$ 285,274,489
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 122,315,829	\$ 132,831,015	\$ 141,675,805
OPERATING SURPLUS (DEFICIT)*	\$ (13,298,563)	\$ (50,247,220)	\$ (436,200)
BEGINNING FUND BALANCE			
9791	\$ 122,292,561	\$ 108,993,998	\$ 58,746,778
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 108,993,998	\$ 58,746,778	\$ 58,310,577
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 108,993,998	\$ 58,746,778	\$ 58,310,577
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit: Sacramento City Teachers Association

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 502,790,724	\$ 504,150,773	\$ 507,775,404
Federal Revenue 8100-8299	\$ 141,267,968	\$ 39,116,752	\$ 39,116,752
Other State Revenue 8300-8599	\$ 123,738,287	\$ 115,293,461	\$ 115,293,461
Other Local Revenue 8600-8799	\$ 8,218,346	\$ 6,673,728	\$ 6,673,728
TOTAL REVENUES	\$ 776,015,325	\$ 665,234,714	\$ 668,859,345
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 322,800,461	\$ 309,735,133	\$ 295,491,967
Classified Salaries 2000-2999	\$ 96,293,347	\$ 89,251,348	\$ 80,697,736
Employee Benefits 3000-3999	\$ 231,631,340	\$ 240,753,109	\$ 235,538,103
Books and Supplies 4000-4999	\$ 50,770,523	\$ 23,666,270	\$ 18,806,438
Services and Other Operating Expenditures 5000-5999	\$ 127,294,600	\$ 114,398,770	\$ 117,319,120
Capital Outlay 6000-6999	\$ 16,187,269	\$ 1,840,884	\$ 1,840,884
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,510,300	\$ 1,510,300	\$ 1,510,300
Transfers of Indirect Costs 7300-7399	\$ (1,168,468)	\$ (1,168,468)	\$ (1,168,468)
Other Adjustments		\$ (2,594,144)	\$ (4,542,517)
TOTAL EXPENDITURES	\$ 845,319,372	\$ 777,393,200	\$ 745,493,562
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 2,475,399	\$ 2,475,399	\$ 2,475,399
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (66,828,647)	\$ (109,683,087)	\$ (74,158,818)
BEGINNING FUND BALANCE			
9791	\$ 257,932,735	\$ 191,104,087	\$ 81,421,000
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 191,104,087	\$ 81,421,000	\$ 7,262,183
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 325,000	\$ 325,000	\$ 325,000
Restricted 9740	\$ 108,993,998	\$ 58,746,778	\$ 58,310,577
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 16,856,879	\$ 15,498,356	\$ 14,860,363
Unassigned/Unappropriated Amount 9790	\$ 64,928,210	\$ 6,850,866	\$ (66,233,758)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 845,319,372	\$ 777,393,200	\$ 745,493,562
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 845,319,372	\$ 777,393,200	\$ 745,493,562
d.	State Standard Minimum Reserve Percentage for this District Enter percentage	2.00%	2.00%	2.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 16,906,387	\$ 15,547,864	\$ 14,909,871

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 16,856,879	\$ 15,498,356	\$ 14,860,363
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 64,928,210	\$ 6,850,866	\$ (66,233,758)
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 81,785,089	\$ 22,349,222	\$ (51,373,395)
f.	Reserve for Economic Uncertainties Percentage	9.68%	2.87%	-6.89%

3. Do unrestricted reserves meet the state minimum reserve amount?

2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>

4. If no, how do you plan to restore your reserves?

The district continues to strategically plan on future budget adjustments necessary to meet the minimum reserve requirement.

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 20,060,532
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (18,951,470)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (144,400)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (308,145)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (656,517)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (20,060,532)

Variance \$ -

Variance Explanation:

Variance due to rounding.

6. Will this agreement create or increase deficit financing in the current or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$(55,058,916)	(6.6%)	Settlement Agreement
Current FY Surplus/(Deficit) after settlement(s)?	\$(66,828,647)	(7.9%)	Settlement Agreement
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	#####	(14.1%)	Settlement Agreement
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(74,158,818)	(9.9%)	Settlement Agreement

Deficit Reduction Plan (as necessary):

The district continues to strategically plan on budget adjustments necessary to meet the minimum reserve requirements.

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ (2,594,144)	Projected reduction to categorical programs to offset salary increases.
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ (4,542,517)	Projected reduction to categorical programs to offset salary increases.

Sacramento City Unified School District
Public Disclosure of Proposed Collective Bargaining Agreement

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Sacramento City Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2023 to June 30, 2025.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

	Budget Adjustment Increase/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ 13,546,373
Ending Balance(s) Increase/(Decrease)	\$ (13,546,373)

Subsequent Years

Budget Adjustment Categories:

	Budget Adjustment Increase/(Decrease)
Revenues/Transfers In and Other Sources/Contributions	\$ -
Expenditures/Transfers Out and Other Uses	\$ -
Ending Balance(s) Increase/(Decrease)	\$ -

Budget Revisions

If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

I hereby certify I am unable to certify

_____ **District Superintendent**
(Signature)

_____ **Date**

I hereby certify I am unable to certify

_____ **Chief Business Official**
(Signature)

_____ **Date**

Special Note: The Sacramento County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Sacramento City Unified School District

District Name

**District Superintendent
(Signature)**

Date

Contact Person

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 7, 2024, took action to approve the proposed agreement with the Sacramento City Teachers Association

**President (or Clerk), Governing Board
(Signature)**

Date

Special Note: The Sacramento County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

1/12/24

**Sacramento City Teachers Association
Counterproposal from SCUSD**

November 6, 2023

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ARTICLE 8 – TRANSFERS

8.1 DEFINITION

8.1.1 A **VOLUNTARY TRANSFER** is one which is initiated upon application of the employee and involves either a change in assignment from one school or administrative unit to another or a change in classification within the bargaining unit.

8.1.2 An **INVOLUNTARY TRANSFER** is one which is initiated by the administration and involves a change in assignment from one (1) school or administrative unit to another without a change in classification.

8.1.3 For the purposes of this Article, a **VACANCY** is any new or existing opening among those positions for which a member of the bargaining unit may be considered for transfer.

8.1.4 **SENIORITY**, as referred to in this Article, shall be based on years of service to the District and shall apply to all members of the bargaining unit regardless of classification or position held. A year of experience must represent not less than seventy-five percent (75%) of the days of required full-time service; although semesters will be added together, even if in separate school years, in computing years of service.

8.1.4.1 In instances where there has been prior certificated service in the District, years of service in the District shall be determined by using the date on which the teacher most recently joined the District, and then backdating the anniversary date by the number of years previously served (based upon cumulative semesters during which the teacher served 75% or more of the time). In no case shall the anniversary date be earlier than the first required day of service in that school year.

8.1.4.2 Certificated service in the children's center shall count toward total District seniority, but the seniority is only applicable in the program where the certificated person is currently employed.

8.1.5 A **COMPELLING REASON** is defined as the need to meet credential and legal requirements, or special qualifications which can be documented.

8.1.6 A **TEMPORARY Employee** as referred to in the Application and Placement section of this Article is one who is employed on a temporary certificated contract which includes the master contract entitlements for health and welfare benefits, salary, and sick leave.

8.1.7 A **SEVENTY-FIVE PERCENTER** as referred to in the Application and Placement section of this Article is one who was employed in a temporary certificated position or who has been serving as a long-term substitute performing all of the duties of a regular teacher for at least seventy-five percent (75%) of the days school was in session in the most recent school year.

8.1.8 A **NEW OFFER** as referred to in the Application and Placement section of this Article is one who has been offered a certificated contract with the District for the next school year.

8.1.9 A **NEW APPLICANT** as referred to in the Application and Placement section of this Article is one who is not currently employed in a certificated position in the District but one who applies for a position in the District.

8.1.10

A **LONG TERM SUBSTITUTE** as referred to in the Application and Placement section of this Article is a substitute who the District anticipates will remain employed for more than 90 consecutive work days and who is so informed by the District at the time of hiring or at the time of change from day-to-day substitute status.

8.1.11

A **DAY-TO-DAY SUBSTITUTE** as referred to in the Application and Placement section of this Article is a substitute who is hired as needed to fill a certificated position.

8.1.12

IN-DISTRICT PERMANENT PERSONNEL as referred to in the Application and Placement section of this Article are those who have gained tenure in the District; or in the case of application for positions to be filled in the next school year, persons who will gain tenure the beginning of that next school year.

8.1.13

IN-DISTRICT PROBATIONARY PERSONNEL as referred to in the Application and Placement section of this Article are those in probationary status except as referred to in 8.1.12.

~~8.1.14~~

~~**In-District training program participant** are current participants in credential training programs including student teacher, intern, teacher residency, classified-to-credential programs. [ok]~~

8.2

GENERAL PROVISIONS

8.2.1

No teacher shall be transferred nor denied a transfer request arbitrarily, capriciously or without basis in fact.

8.2.2

Applications for voluntary transfer may be filed whenever a Notice of Vacancy is posted by the District. Application forms for transfer shall be available online or in the Human Resources Office. ~~No classroom teacher may voluntarily transfer August 15th to September 30th for a position during the current school year, unless such a position would enable the applicants to change their FTE status or change their job classification. (District okay)~~

8.2.3

If an applicant is not selected for a specific position for which he/she applied, school site or administrative unit shall, upon written request, provide the applicant with a written statement of the reasons therefore.

8.2.4

Any teacher may submit an application for transfer at any time directly to the Human Resources Office without being required to notify or receive approval from the building principal or other administrator in charge.

8.2.5

Application for transfer to any type of position or location shall be made to the Human Resources Office on forms provided for this purpose. Verification of the receipt of application can be obtained in person or by email from the Human Resources Office. [ok]

8.2.6

If a teacher requests an interview with the Human Resources Office, or if the District desires an interview, it will be scheduled.

8.2.7

If a teacher desires to be considered for future vacancies a new application for transfer must be filed with the Human Resources Office as each new vacancy is posted.

8.2.8

The teacher shall be transferred to a position which is consistent with major(s), minor(s), experience, certification, qualifications, and insofar as possible, with desires and interests of the teacher.

8.2.9

All transfer applicants, upon receipt of the offer of a position shall respond by 4 p.m. of the next business day. Within this time constraint, the person may request information regarding the status of any other position(s) for which he/she applied, and the Human Resources Office shall comply with such request.

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- 8.2.10 If an applicant fails to accept or respond to a tentative assignment, or when all available means of communications prove unsuccessful in contacting that applicant, the Human Resources Office may proceed to the other referred applicants.
- 8.2.11 Any teacher transferred during the times that schools are in regular session shall be provided one (1) non-teaching day prior to the beginning of the new assignment for the purpose of relocation, orientation and lesson planning.
- 8.2.12 No teacher shall be involuntarily transferred more than once during any one (1) school year.
- 8.2.13 Full-time probationary personnel may apply for a voluntary transfer. [ok]
- 8.2.14 All positions filled by a person on a temporary contract, on a limited term assignment, or long term substitute which are to be continued, shall be declared vacant the last day of the second semester and shall be made a part of the vacancy list for Step 1 placements unless the position is being held for a permanent teacher on leave or a limited term assignment who has return rights.
- 8.2.14.1 If the termination date of the limited term assignment is extended during the school year the assigned teacher shall continue in the position unless there is a need for a surplus teacher to be placed in the position.
- 8.2.15 No regular position shall be reserved as a limited term assignment in excess of one (1) school year, while a teacher is voluntarily filling another assignment.
- 8.2.16 Positions involving classifications other than classroom teacher and/or positions which provide additional pay shall be filled as per Step 1 criteria except that posting and placement may occur throughout the year. Any other qualifying position(s), or any new position(s) created by the District or any changes in existing job specifications which would be controlled by this section must be mutually agreed to by the District and the Association. These positions include the following: Counselor, Program Specialist, Vocational Specialist, Department Chairperson, Librarian, Psychologist, Resource Specialist, School Social Worker, Student Activities Advisors, Training Specialist.
- 8.2.17 In order to provide services for students with limited English proficiency ("LEP students"), positions which an approved school plan defines as requiring specialized Bilingual credential services to LEP students will be filled in the following manner:
 - 8.2.17.1 Prior to Step 1, the new, created or open positions in the District and schools requiring teachers holding Bilingual credentials for the following school year will be identified for posting and made known to SCTA upon its request. The District will determine the type of credential(s) required for each position.
 - 8.2.17.2 All such positions shall be posted with their requirements, and shall be filled in accordance with the procedures of Steps 1 and 2.
 - 8.2.17.3 Teachers with LDS or SB 1969 certification and those in a verifiable continuous training program for a Bilingual or CLAD certificate(s), the length of which training program shall be as approved in the District's Plan to Remedy, but not require a period of less than two years, and whose continued progress in that training program is documented, shall be considered equal to CLAD/BCLAD credentialed teachers except that among such a group seniority shall prevail.
- 8.2.18 No teacher unit member may voluntarily transfer more than once each fiscal/school year (July 1st to June 30th). [ok]
- 8.2.19 The District and SCTA will collaborate on a teacher recruitment and review process to increase the quality of teacher applicants.

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8.3

NOTICES OF VACANCIES

8.3.1 It is the intent of these procedures that every reasonable effort shall be made to provide employees with information regarding the establishment of new positions as well as vacancies in existing positions when time permits. Positions shall be posted for a period of not less than four (4) work days. A notice of vacancy shall list all objective criteria which shall serve as the basis for selection.

8.3.1.1 After internal assignment changes, if any, vacancies for the ensuing year shall be identified and reported to the Human Resources Office and SCTA by site/program administrators in sufficient time to meet the posting timelines. Exceptions may be made for extenuating circumstances which can be documented.

8.3.1.2 To assist in early staffing, any unit member who submits his or her retirement or resignation prior to February 1 for a retirement or resignation effective at the end of that same school year, shall be paid a one-time stipend of fifteen hundred dollars (\$1500) upon Board acceptance of the retirement or resignation. By mutual agreement, the parties may agree to increase the retirement/resignation incentive. Additionally, the District and SCTA agree to the following efforts based on mutual agreement for retirees and resignees:

- a. A program that provides for substituting opportunities at the teacher's last site(s) for the purpose of continuity and in-servicing and provisioning of new teachers.
- b. A program of recognition.
- c. Development of appropriate information regarding STRS, health benefits, and other matters.

8.3.2 All notices of vacancies shall be prepared as soon as possible after vacancies and positions are known, with the exception that vacancies that become known and available as a result of early retirement/resignation notice set forth in 8.3.1.2 will be posted on February 15th. Each notice shall be advertised by Human Resources Office in the following ways:

- Post on the District website
- Email to the designated Association representative(s)
- Email to teachers

8.3.3 Except for surplus teacher placement, and contracted teachers unassigned by **July 1**, no vacancy can be filled as a regular assignment during Steps 1 and 2 until it has been advertised in accordance with established procedures. [ok]

8.3.4 Notices of Vacancies will be numbered in the order of issuance.

8.3.5 Any modification to a Notice of Vacancy shall require a new posting and cancellation of any commitments based on the previous Notice of Vacancy.

8.3.6 A listing of positions filled shall be provided to the SCTA on the first and fifteenth of each month.

8.4 INVOLUNTARY TRANSFERS (SURPLUS)

8.4.1 The initial identification and notification of surplus personnel will be accomplished by the Human Resources Office no later than the Friday occurring in the first full week in April, insofar as they are known. Personnel identified for surplus shall be notified within three (3) days of the time they are identified. Such notification shall consist of written notice mailed to address of record and an email to the work address.

Surplus may occur for the following reasons:

- a. Over staffing at school sites (Surplus Personnel).

Handwritten notes in blue ink at the top left of the page. The word "you" is written vertically. There are several scribbles and initials, including "NS" and "NW".

- b. Reduced funding in special programs.
- c. The termination of an LTA position or special funded position for a regular permanent teacher who has no immediate return rights to a position, classification or a designated position.

8.4.2 Before declaring anyone surplus, it shall be determined if there is a volunteer with the proper credential in the area being surplused who is teaching in that area and who is willing to accept surplus status. Written and email notification shall be sent to all affected staff requesting any volunteers prior to the least senior teacher being identified by the Human Resources Office. If more than one teacher volunteers for surplus, the most senior volunteer shall be selected.

8.4.2.1 Teachers who are projected to teach in year-round schools may voluntarily declare themselves surplus at that school for the following school year if the declaration is placed in writing to the site administrator by February 1st. Such persons shall then be treated as all other involuntary surplus persons.

8.4.2.1.1 Teachers must declare their intention to self-surplus by March 15th. With the exception of teachers who have self-surplussed within the previous three (3) school years, or a teacher who is currently in a performance improvement plan, teachers may elect to self-surplus. Teachers who have self-surplussed within the previous three (3) years, or a teacher who is on a performance improvement plan may self-surplus with the approval of the District. Unless otherwise agreed by the District and the Association, self-surplussing will be limited to no more than seven (7) teachers per school year. If more than seven (7) teachers elect to self-surplus, eligibility will be determined in seniority order. Said teacher shall be placed.

8.4.3 In any elementary school or administrative unit where a surplus exists, the principal or other administrator in charge shall identify the teachers to be declared surplus. Unless there are compelling reasons for doing otherwise, the site administrator shall declare surplus the individual with the least District seniority.

8.4.4 In any secondary school or administrative unit where a surplus exists, the principal or other administrator in charge shall identify the teachers to be declared surplus. Unless there are compelling reasons for doing otherwise, the site administrator shall declare surplus the individual with the least District seniority in the subject area of the position declared surplus.

8.4.4.1 If the teacher who is declared surplus has served in another subject field within the previous five years, or has a major or minor in another subject field, the teacher may choose to be compared in any of those fields on the basis of District seniority for surplus declaration.

8.4.5 If the site administrator declares surplus an individual other than the one with the least District seniority, the site administrator shall immediately place in writing the reasons for such decision and transmit them to the Human Resources Office and to the teacher(s) involved.

8.4.6 Whenever two (2) or more persons have the same seniority ranking, the person to be declared surplus shall be determined by the casting of lots. Such casting of lots will take place in the presence of all persons who have the same seniority ranking and who could be affected by this process.

8.4.7 The Human Resources Office shall provide written notice and email notice to teachers subject to involuntary transfer, stating the nature of the transfer with reason therefore, and informing them of their right to a meeting with the District representative if the teacher so requests.

8.4.8 Within a four-year period, teachers who have been declared surplus from a regular position shall have preference in returning to the school from which they have been surplused. Teachers may complete the application any time during the four (4) year period commencing on their involuntary surplus date (July 1).

8.4.9

Surplussing of Counselors: The following procedures shall be used except where in conflict with compelling reasons. However, these provisions do not apply to declaration of surplus staff at a school and an involuntary transfer where the total number of District positions has not been reduced. This provision would apply only if the total number of counseling positions have been reduced.

8.4.9.1

When the number of elementary counselor positions is reduced in a non-lay off situation (school closure, consolidation, or overstaffing), the least senior elementary counselor(s) who is/are credentialed and experienced as a classroom teacher will be declared surplus and placed in the surplus teacher pool.

8.4.9.1.1

If the surplus elementary counselor is credentialed and experienced at the secondary level he/she may choose to be compared on the basis of seniority with secondary counselors.

8.4.9.2

When the number of secondary school counselor positions is reduced in a non-layoff situation (school closure, consolidation, or overstaffing), the least senior secondary counselor(s) who is/are credentialed and experienced as a classroom teacher will be placed in the surplus teacher pool. The vacancy(ies) created will be filled by the more senior counselor(s) unassigned as a result of the surplus.

8.4.9.2.1

If the surplus secondary counselor is credentialed and experienced at the elementary level he/she may choose to be compared on the basis of seniority with elementary counselors.

8.4.9.3

Vocational Specialists: When the number of vocational specialist positions is reduced in a non-layoff situation (school closure, consolidation, or overstaffing), the least senior vocational specialist who is credentialed as a counselor and experienced as a counselor shall replace the least senior secondary counselor who has less seniority than the vocational specialist and who is credentialed and experienced as a classroom teacher. This counselor shall then be declared surplus.

8.4.9.4

Psychologists: When the number of psychologist positions is reduced in a non-layoff situation (school closure, consolidation, or overstaffing), the least senior psychologist who is credentialed as a counselor and experienced as a counselor or classroom teacher shall replace, depending on credential and experience, the least senior elementary or secondary counselor who has less seniority than the psychologist and who is credentialed and experienced as a classroom teacher. This counselor shall then be declared surplus.

8.4.9.5

Social Workers: When the number of social worker positions is reduced in a non-layoff situation (school closure, consolidation, or overstaffing), the least senior person(s) shall be given the opportunity to replace, depending on their credential and experience, the least senior elementary or secondary counselor who has less seniority than the social worker and who is credentialed and experienced as a classroom teacher. This counselor shall then be declared surplus.

8.4.9.7

Other non-teaching certificated positions are not to be covered by this section.

8.4.9.8

This section shall not preclude administrative transfers under Section 8.7 et seq. of this Article.

8.5

APPLICATION AND PLACEMENT

8.5.1

Step 1 - Unit Member Priority Period (February 1 to March 31)

Step 1 shall begin on February 1st and shall conclude on March 31. Any position that was posted February 1st- or after but before March 31 shall be part of Step 1. Vacancies that the District was made aware of prior to February 1st which occurred during the current school year, shall be included during Step 1. Available positions shall be as a result of ~~One-Stop staffing process~~ **Budget Development Process for staffing**, retirement/resignations notices and any other reasons for which vacancies exist. The District shall complete the ~~One-Stop staffing process~~ **Budget Development Process for staffing** by no later than February 1st so that those positions may be included the Step 1 process.

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By no later than January 15th, the district will provide SCTA with the enrollment projections for the following year completed by the district and enrollment projection completed by any outside consultant the district might employ to make enrollment projections including a list of underlying assumptions used in such projections.

Upon completion of the Budget Development Process for staffing, the District shall meet with SCTA to discuss potential adjustments to staffing for the subsequent school year, taking into consideration making every effort to avoid split classes and concapping, the District's budget, and overall student needs. The District representatives shall include representatives from the Budget Office, the Academic Office and the Human Resources Office. In advance of the meeting, the District will provide the following information to SCTA:

- the current enrollment and staffing grid, broken down by school site, enrollment and grade level;
- the projected enrollment and staffing for the subsequent school year, broken down by school site, enrollment and grade level;
- any updated enrollment projections, including projections provided by outside consultants;

the resulting changes in staffing allocations including positions added and closed made in the the Budget Development Process to school sites as a result of the enrollment projections and budget. Any subsequent vacancies occurring after March 31 will be made available to remaining surplus teachers under Step 1 B below. If it is determined that a position has been hidden to avoid its inclusion in the Step 1 process, the position will be posted and awarded according to the step 1 procedures set forth in this section, regardless of the time of year.

For Step 1 "qualified applicants" are defined as bargaining unit, in-District, permanent and surplus personnel, including probationary employees. For Step 1, "additional applicants" or "additional teacher applicants" are defined as temporary, seventy-five percenters, new offers, new applicants, in-district training program participants and substitutes. --[ok]

- 8.5.1.1 If there are five (5) or more qualified applicants, the five (5) most senior shall be referred. One (1) shall be selected and placed. (District okay)
- 8.5.1.2 If there are four (4) qualified applicants, the four (4) shall be referred. One (1) shall be selected and placed.
- 8.5.1.3 If there are only three (3) qualified applicants, all three (3) shall be referred, and the District may refer one (1) additional applicant. One (1) shall be selected and placed.
- 8.5.1.4 If there are only two (2) qualified applicant, both shall be referred, and the District may refer two (2) additional applicants. One (1) shall be selected and placed.
- 8.5.1.5 If there is only one (1) qualified applicant that applicant shall be referred, and the District may refer two (2) additional applicants. One (1) shall be selected and placed.
- 8.5.1.6 If there is no qualified applicant, the District will hold the position for placement in the surplus process. If there is no one qualified for the positions in the surplus pool, the position shall be posted under Step 2. [ok]
- 8.5.1.7 After the beginning of the school year, placement in positions must be made within fifteen (15) working days after the final posting date of the position. For positions commencing the following school year, selection shall be made within ten (10) working days, or as soon as possible, after the final posting date.
- 8.5.1.8 If all those referred for a position decline the offer for the position leaving no placement possible, then the position will be incorporated into the surplus process.
- 8.5.1.9 Selection from among the candidates shall be made by the District/principal or designee(s), based on and following the recommendation from the interview panel. The interview panel or designee(s) shall include:

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- a. The principal or designee;
- b. bargaining-unit member(s), from the school site, selected by the bargaining unit staff assigned at the school site; priority shall be to include grade level and/or subject area, where applicable.
- c. At newly opened sites, SCTA will appoint panel members.
- d. Other participants mutually-agreed upon by the principal and SCTA-representatives on the committee.

8.5.1.10 SCTA will be updated on the results of Step 1 hiring process once every two weeks and upon request.

8.5.2 Step 1A - Resulting Positions (Classroom)

Classroom positions that become available or open as a result of in-District permanent classroom teachers accepting positions at other sites/departments, per 8.5.1 or are current vacancies under Step 1 may be posted as limited term assignments for the rest of the school year and posted in the surplus pool for the following school year. If the position is not assigned in the Step 1B Surplus Placement process the limited term assignment teacher may be offered the clear position for the following year. will, after any local assignment changes, be incorporated into the surplus pool. (District okay with "may")

8.5.3 Step 1B - Surplus Placement

- 8.5.3.1 a. Unless by mutual agreement between the Association and the District, surplus placement shall be completed by no later than April 30th, provided that the meetings to discuss staffing after the completion of the Budget Development process as set forth in Section 8.5.1 above have occurred. The parties shall mutually agree on the time and District location of surplus placement. It shall not be during spring break. Only surplus personnel per 8.4.1, 8.4.2.1, and 8.4.2.1.1 shall be placed for the following school year during this period. Surplus placements for teachers not placed during the surplus process may be ongoing until such teachers are placed. [ok]
- b. During the surplus process, the District will host a Surplus Fair, which is an internal process designed to complete staffing in an expeditious manner in order to afford the District the best and earliest opportunity to search for and hire new teachers. At the Surplus Fair, both the District and the SCTA will have a designated representative on hand to ensure that the spirit of the process is being complied with and who can make determinations for each respective party as to any questions or procedural issues that may arise. School sites with available vacancies will have representatives present and display/share site specific information related to the specific school site vacancies. Surplus teachers may attend the Surplus Fair. [ok]
- c. All surplus personnel shall be contacted by the Human Resources Office. Each surplus employee shall have the opportunity to select two (2) positions in which he/she is interested and the employee shall be placed in one (1) of the identified positions. Such selections shall occur in the seniority order of the surplus employees. If only one choice remains and the position is one that is acceptable to the surplus employee, that position shall be awarded to the surplus employee.
- d. If no position is available for which a surplus teacher qualifies during the surplus process, the surplus teacher will be placed on a priority and seniority basis in the first available position for which he/she qualifies, including those positions which open in Steps 1 and 2. Such positions need not be advertised. Should two or more positions for which such teachers qualify become available at the same time, the teachers shall choose from among the positions on a seniority basis.
- e. In the event a surplus teacher is unable to attend the Surplus Fair/surplus process, the teacher may designate another SCTA unit member to act as a proxy, and said proxy may put in

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for surplus selections on behalf of the teacher who has given them the appropriate authority. In order to designate a proxy, both the surplus teacher and the unit member acting as a proxy must sign the Assignment Proxy Form. Decisions made by the proxy designee regarding surplus assignment selections are binding in the same manner as in the same manner as if they were made by the surplus teacher. [ok]

8.5.3.1.1 The district may offer open contracts for new offers eligible for credentials for which there is a known need for the following school year. These open contract offers will focus on recruiting and retaining participants in agreed upon in-District training programs. These open contract unit members may participate in the Surplus fair and choose a position through the surplus process in seniority order after the regular surplus process is complete. [ok]

8.5.3.2 Self-surplused personnel per 8.4.2.1.1 shall be placed.

8.5.3.3 Non-classroom teachers in indicated positions (classifications) who have no return rights to a prior position shall enjoy the following rights at the end of their special assignment:

- a. Teachers may participate in the surplus process.
- b. If the surplus process has already occurred, teachers may apply for any vacancy for which they are qualified.

8.5.3.4 Any positions that remain unfilled following the surplus process shall be posted in accordance with Step 2 – Open Period, set forth below.

8.5.4 **Step 2 - Open Period (April to January 31)**

Step 2 shall begin on April and shall continue through January 31st. Candidates may include all qualified in and out of District applicants.

8.5.4.1 During Step 2, a maximum of ten (10) persons from among the qualified applicants for any position shall be referred to the site or unit administrator for selection. At least five (5) of the referred applicants shall be those with the greatest seniority among the qualified applicants, if five or more qualified represented employees apply. If fewer than five qualified represented employees apply, all will be referred. If one or more qualified substitutes apply, at least one (1) shall be referred. The remaining referred applicants may be referred from any source.

Selection from among the candidates shall be made by the District/principal or designee(s), based on and following the recommendation from the interview panel. The interview panel or designee(s) shall include:

- a. The principal or designee;
- b. bargaining-unit member(s), from the school site, selected by the bargaining unit staff assigned at the school site; priority shall be to include grade level and/or subject area, where applicable.
- c. At newly opened sites, SCTA will appoint panel members.
- d. Other participants mutually-agreed upon by the principal and SCTA-representatives on the committee.

One of the referred applicants shall be selected and placed within ten (10) working days following the final posting date of the position. All referred applicants who interviewed will be notified in writing, by phone or by email the results of their interview.

8.5.4.2 If there are less than two (2) qualified applicants, the site administrator may request a relisting-

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8.5.4.2.1

The parties intend that long-term substitute teachers assigned authorized, permanent, positions because regular credentialed teachers are not available for these positions will remain in the assignment until the end of the school year or until the employee is terminated. The position will then be posted for the following year. For the purposes of this provision, long-term substitute means:

- a. employees who are provided a contract indicating their status;
- b. the contract indicates the fringe benefits provided in conformance with this collective bargaining agreement;
- c. the employee is authorized pursuant to law to serve in the position;
- d. the employee may be terminated at any time pursuant to Education Code section 44953 or 44954. The District and SCTA will consult regarding providing special help or support for these teachers.
- e. the district will provide opportunity for interested and qualified substitute teachers to receive their Emergency Career Substitute Permit per CTC guidelines. [ok]**

8.5.4.3

If a clear, open and vacant position is filled during this step by a permanent District teacher or qualified applicant, the position shall be classified as a regular position.

8.5.4.4

All surplused contracted teachers who do not have an assignment by August **July 1** may be placed directly. At the time of such placement, should there be two or more positions for which such teachers qualify, the teachers shall choose from among the positions on a seniority basis. [ok]

8.5.4.5

Positions that become vacant after January 15th and filled subsequently for the remainder of that school year **may** be designated as limited term assignments and become available during Step 1 for the following school year.

8.5.4.5.1

Notwithstanding, Child Development teachers may be placed year-round as regular assignments in clear, open, and vacant positions

8.5.4.6

Selection from among the candidates shall be made by the District/principal or designee(s), based on and following the recommendation from the interview panel. The interview panel or designee(s) shall include:

- a. The principal or designee;
- b. bargaining-unit member(s), from the school site, selected by the bargaining unit staff assigned at the school site; priority shall be to include grade level and/or subject area, where applicable.
- c. At newly opened sites, SCTA will appoint panel members.
- d. Other participants mutually-agreed upon by the principal and SCTA-representatives on the committee.

8.5.5

The district will meet to discuss with SCTA potential changes to the Early Learning and Care programs, classes, locations, hours, etc. no later than March 1st. The Early Learning and Care programs surplus process will take place no later than May 1st unless a timeline extension is mutually agreed upon.

8.5.6

The district will provide SCTA with proposed changes to Special Education programs, classes, locations, etc. no later than April 1st. The special education change of assignment process will occur not later than May 1st unless a timeline extension is mutually agreed upon.

8.6 INTRADISTRICT EXCHANGE

8.6.1 Should two (2) or more teachers desire to exchange positions on a temporary basis, said teachers shall be responsible for making all of the arrangements. Such arrangements shall be reduced to writing and shall include the following:

- a. The name of the teacher(s) involved.
- b. The subject areas the teachers are qualified to teach.
- c. The written approval of the site administrators.
- d. The written approval of the Human Resources Office.
- e. All arrangements must be completed at least 30 days before the exchange is to occur.

8.6.2 Such an intra-district exchange shall be limited to a duration of one (1) school year and can be effected only once in four (4) years.

8.7 ADMINISTRATIVE TRANSFERS

8.7.1 Transfers necessitated as a result of a substandard performance or other problems encountered by an employee, shall be recommended to the superintendent and Board of Education by the Human Resources Department, upon the recommendation of staff level instructional administrators. The reasons for any recommended transfer other than for reasons of surplus shall be delineated in writing by the staff level instructional administrators and delivered to the Human Resources Office which shall provide a copy to the affected teachers. Such personnel shall be transferred into an existing vacancy in which they will be able to perform more effectively.

As soon as an administrator transfer is being considered by the Human Resources Department, but no less than thirty (30) working days from the initiation of the administrative transfer, the site administrator or Human Resources representative (only by direction of the Human Resources Department) will meet with the employee to:

- a. Inform the employee of the problem;
- b. Express reasons that an administrative transfer is being considered and what actions would lead to an administrative transfer;

Whenever possible, certificated employees will not be moved without their consent, and will be given all available options as to which site they will be moved. The parties agree that administrative transfers may be effectuated with or without employee consent.

8.8 Creation of Working Group to Discuss Changes to Article 8 and Academic Calendar to Address Impediments, Including Timelines, to Filling Vacancies

The District and SCTA will convene a working group to review the school calendar and Article 8, Vacancies and Transfers, to address impediments to filling vacancies and staffing our schools, and provide other recommendations related to the recruitment and retention of certificated employees in the District. This working group will be referred to as the Recruitment and Retention Committee. [ok]

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ARTICLE 12 - COMPENSATION

12.1 **Definitions** of terms used in this Article.

12.1.1 **Base Salary:** Annual salary rate for employees compensated on the Teachers' Salary Schedule, based upon training and years of experience.

12.1.2 **Contract Daily Rate:** Base salary divided by the number of days of required service for teachers. This is also known as the Per Diem Rate.

12.1.3 **Contract Hourly Rate:** The contract daily rate multiplied by .1538 for all Non-management certificated personnel except those for whom separate factors are listed below:

- Counselors: Contract daily rate multiplied by .1428.
- Psychologists, program specialists, and social workers: Contract daily rate multiplied by .1250.
- Children's Center teachers: Contract daily rate multiplied by .1250.

12.1.4 **Contract Salary:** Base salary plus or minus adjustments for additional days of required service, employment begun before or after the first day of required service, and/or less than full-time employment.

12.1.5 **Extra Duty Assignment:** The supervision of students in activities after the close of the regular school day and/or on non-teaching days. Extra duty assignments for which compensation is provided are listed in Section 12.9.2 of this Article.

12.1.6 **Per Session Rate:** Pay rate calculated at 1/1080 of the base annual salary up to a maximum amount calculated from Class C, Step 2, on the Teachers' Salary Schedule for K-12 and preschool, or Class 5, Step 2, on the Salary Schedule for Teachers of Adult Education.

12.1.7 **Day-to-Day Substitute:** A certificated teacher hired on a day-to-day basis to replace a regular teacher who is absent or who is temporarily assigned other duties.

12.1.8 **Non-Contract Certificated Non-management Employees:** Certificated Non-management employees employed on a per session or hourly basis for not more than eighteen (18) hours per week, and in adult education, for not more than four (4) months.

12.2 **Salary Schedule Structure**

12.2.1 The salary schedules for SCTA unit members consist of the following:

[Add the list each of the salary schedules, including new ones, and their Appendix letter.] (District ok)

- a. Effective July 1, 2023, the salary schedules shall be increased by 6.0%
- b. Effective July 1, 2024, the salary schedules shall be increased by 2.0%

The parties further acknowledge that the savings achieved by the change to Article 13.18.B were used to increase the across-the-board increase in 2023-24 from 4% to 6%.

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12.2.1.1 An additional stipend of \$3000 per year is added for the earned doctorate from an accredited college or university and is prorated if for less than a full year. [OK]

~~12.2.1.2 Educators who possess the following licenses/certifications shall be entitled to an additional salary of seven percent (7%):~~

- ~~a. Neuro Psych Certification~~
- ~~b. Nationally Certified School Psychologist~~
- ~~c. Licensed Educational Psychologists~~
- ~~d. Marriage and Family Therapist~~
- ~~e. Licensed Clinical Social Workers~~
- ~~f. Speech Language Pathologist License~~
- ~~g. Certificate of Clinical Competence~~
- ~~h. National Board Certified Teacher~~
- ~~i. Audiologist License~~

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12.2.2 Rates for day-to-day substitutes shall be as follows:

12.2.2.1 .0024747 times the value of Class A, Step 8 teachers' salary ~~One hundred fifty four dollars and thirty four cents (\$154.34)~~ for each full day of substitute service up to and including the first (1st) ~~fifth (5th)~~ day of assignment. ~~This is the rate that will be deducted from an employee's salary when they are absent and using differential leave, except when the differential leave is for parental leave purposes in which case the employee will be paid not less than 50% of their salary of their salary or other rate as required by law. (District okay)~~

12.2.2.2 [\$355 matched to closest current daily rate after July 1, 2022 retro pay is added to the K-12 and other salary schedules, or long-term rate whichever is higher] For each full day of assignment after the ~~sixth (6th)~~ first day of assignment, the substitute daily rate of pay will be the contractual daily pay rate for Column E, Step 1. (District okay)

12.2.2.3 Qualified substitutes for psychologists shall be paid at Step 1, Class X of the psychologists' pay schedule for each full day of substitute work. Substitute work for less than a full day shall be paid on a prorated hourly basis as per Step 1, Class X.

12.2.2.4 Substitutes who begin service in September annually shall be entitled to ten (10) refusals of assignment annually. Substitutes beginning service after September shall be entitled to a pro rata share of ten (10) refusals based on the remaining months in the school year. First day of service must be on or before the 15th day of the month to be eligible for credit for a refusal for the month. No reason for refusals shall be required. Inability to reach substitutes by telephone, including late calls up to 10:00 a.m., unanswered calls, busy signals, and answering devices, after two (2) attempts shall be considered a refusal of assignment.

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- 12.2.2.5 Substitutes receiving a rate of pay above the first rate who exceed their allotment of refusals shall be returned to the first rate of pay and must serve the required number of days before advancing. Notwithstanding the foregoing, the rate of pay will not be reduced after the allotted number of refusals during a pilot program effective from December 17, 1996 through June 30, 1998.
- 12.2.2.6 Substitutes shall retain their compensation status and carry it forward to the following school year. Any accumulated refusals shall not be carried forward to the following school year.
- 12.2.2.7 Compensation for part-day assignments shall be based upon one-half (1/2) or two-thirds (2/3) the rate of pay for which the substitute qualifies, depending upon which fraction is nearest, but not less than the actual time served. The length of a substitute's day is equal to the day of the employee for whom he/she is substituting. Partial day assignments will be counted as a day of service for advancement to the next pay step.
- 12.2.2.8 Substitutes who teach or start a class for which there is no regular teacher providing lesson plans at any time during the school year shall be paid at their appropriate contract daily rate, or the daily the sub rate whichever is higher. (District okay) provided they are responsible for lesson planning, all other teacher duties, and in the position for at least thirty (30) calendar days.

After thirty (30) days, the substitute shall receive the appropriate rate retroactively and shall continue to receive the rate until replaced or placed in the position.

12.3 **Experience Credit**

- 12.3.1 Vertical (step) placement on the Teachers' Salary Schedule shall correspond to the number of years of District teaching service, with the following exceptions:
 - 12.3.1.1 Step placement may be higher if experience credit has been granted at the time of initial employment in keeping with Sections 12.3.2 through 12.3.5 of this Article.
 - 12.3.1.2 Persons who have reached the maximums of their salary classes, when obtaining the requirements for a higher class, shall be moved over to the new class and be placed on the step which corresponds to their years of credited service.
- 12.3.2 Upon employment, experience credit is granted on the basis of one (1) step for each year of properly verified comparable experience with limitations set forth in Sections 12.3.2 through 12.3.3.3 of this Article. A year of experience must represent no less than seventy-five per cent (75%) of the days of required full-time service, although full semesters will be added together, even if in separate school years and/or at one or more school districts (but not more than three [3] school districts), in computing years of service. Credit for part-time experience

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will be computed by converting to full-time experience; e.g., two (2) years of halftime experience equal one (1) step of experience credit. Comparable experience includes previous teaching experience, Peace Corps service, VISTA service, preschool experience, or other exceptional professional assignments.

[OK]

12.3.3 Upon application to the Human Resources Office, at the time of initial employment, prior non-certificated paid experience closely allied to the local certificated assignment, when fully verified, will be evaluated on the basis of one (1) step for each two (2) years of such acceptable experience within the past ten (10) years.

12.3.4 Upon reemployment, prior experience credit is not reevaluated for a teacher returning to the service of the District within ten (10) years after termination, but verified experience gained during the interim will be evaluated. Such personnel are returned to their place on the schedule in effect when they terminated, and then all schedule changes which occurred during their absence and any interim experience credit are applied to determine their placement on the present schedule.

12.3.5 Employees new to the District have a maximum of ninety (90) days from their first day of required service in which to file verifications of comparable or allied experience. After ninety days, verification can be filed without retroactive credit. Prior to hiring, employees will be notified of their projected salary schedule placement based on employees reported experience, subject to completion of the verifications of comparable or allied experience. Employees who are not able to provide appropriate documentation of reported experience will have their salary schedule placement adjusted to match that of verified documentation.

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12.3.6 A year of teaching service in the District is earned for salary schedule step placement if an employee is paid for seventy-five percent (75%) or more of the school year, including time spent on sabbatical leave of absence, or if the employee is participating in the early retirement incentive plan as set forth in District Board Policy 4117.11. [OK]

12.3.6.1 Initial placement on the salary schedule for newly hired employees shall include cumulative semesters, where service has been for at least 75% of each semester, rounded to the nearest full year.

12.3.6.2 Following initial employment, personnel shall be given earned step increments effective July 1. Personnel may accumulate non-consecutive semesters of employment and shall be advanced on the next succeeding July 1 for each two semesters.

12.3.7 Personnel employed in summer school programs shall be given their earned step increments effective with their first day of summer school service.

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12.3.8 Personnel employed on a per session basis in 12-month adult education programs are to be given their earned step increments, effective July 1.

12.3.9 Personnel who are employed during the summer period on a contract daily rate basis (CDR) are to be given their earned salary step increments, effective July 1.

12.4 Training Classification

12.4.1 Training classification is based upon earned collegiate degrees and regular credits earned in excess of degree requirements in fully accredited four-year colleges and universities, or in the District's Professional Improvement Program as outlined in the Board's Policies and Bylaws, Sections P-3572 through P-3575, adopted on July 10, 1978. [OK on removal of 4-year, may still need board policy update.]

Credits will be accepted only if they are earned in a four-year college or university accredited by a regional accrediting Association, if they are accepted by the Commission for Teacher Preparation and Licensing for credentialing purposes, or if they are reported on appropriate forms as outlined in connection with the District's Professional Improvement Program. Training classification shall be determined twice annually on July 1 and February 1, except that July 1st class changes shall not be used in determining summer school per session rates of pay for that year. [ok]

12.4.1.1 Excess units are defined as those units earned in excess of the minimum requirement for the degree in the institution where the degree was granted, and may have been earned before or after the awarding of the degree.

12.4.2 ~~Before beginning work on any four-year college or university courses or on any courses sponsored by the District's Staff Training Services Department, prior approval must be obtained by all Non-management certificated personnel from their principal (or other administrator responsible for the evaluation of the employee's performance). This approval will be made "on the basis of a plan for the orderly and appropriate professional improvement" of all employees. Approval forms for four-year college or university courses must be completed and filed with the Human Resources Office. Approval forms for in-service courses offered by the Staff Training Services Department must be filed with that department. Approvals denied by the principals may be appealed to the assistant superintendent, Human Resources Office.~~

~~12.4.2.1 Reasons for disapproval by the site administrator must be substantiated in writing and returned to the teacher within five (5) days. Failure to do so shall constitute a waiver of the site administrator's right to disapprove the course(s).~~

~~12.4.2.2 The teacher may appeal the site administrator's disapproval to the assistant superintendent, Human Resources Office, or, in his/her absence, the appropriate~~

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area assistant superintendent. Such appeal must be in writing and must be received in the appropriate assistant superintendent's office no later than ten (10) days after the date of the site administrator's disapproval.

- 12.4.3 Credit for participation in the District's Program for Professional Improvement, as set forth in Sections P-3572 to 3575 of the Board's Policies and Bylaws, adopted on July 10, 1978, to be amended according to this Agreement, shall be as follows:
 - 12.4.3.1 Textbook evaluation or curriculum development (allowance, one [1] unit of credit per thirty-two [32] hours of time expended).
 - 12.4.3.2 Junior college or adult education courses (allowance, one [1] unit of credit per fifteen [15] hours in a lecture course, or forty-five [45] hours in a laboratory course).
 - 12.4.3.3 Educational research (allowance, one [1] unit per thirty-two [32] hours of effort expended).
 - 12.4.3.4 Professional organization work (allowance, one [1] unit per thirty-two [32] hours of time and effort expended).
 - 12.4.3.5 Visitations or observations (allowance, one [1] unit per forty [40] hours spent).
 - 12.4.3.6 Conference attendance (allowance, one [1] unit per forty [40] hours of attendance).
 - 12.4.3.7 Workshop attendance (allowance, one [1] unit per thirty-two [32] hours of time and effort expended).
 - 12.4.3.8 Development of teaching materials (allowance, one [1] unit per forty [40] hours of time expended).
 - 12.4.3.9 Travel (allowance, one [1] unit per week of travel; limit, three [3] units per three-year period).
 - 12.4.3.10 Private study (allowance, one [1] unit per thirty-two [32] hours of time expended).
- 12.4.4 Transcripts or official grade cards containing evidence of units earned should be filed immediately upon completion. The deadline for filing units for July 1 class changes is October 10. The deadline for filing units for February 1 class changes is March 10. Class changes based upon credits earned prior to the deadline dates will be retroactive to July 1 or February 1. Records filed will not be returned to the employee. Employees new to the District will have a maximum of sixty (60) days from their first day of required service in which to file units. Handwritten or typed grade cards cannot be accepted unless properly stamped with the school seal.

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12.5 Method of Payment

12.5.1 The annual amounts shown on the Teachers' Salary Schedule are full annual contract salaries and are based upon required days of service as provided for in this contract. Employees on regular and temporary contracts may elect either to have payment made in either twelve (12) equal installments beginning on September 30 and continuing through August 31, or ten (10) equal installments beginning on September 30 and continuing through June 30, except for those incumbents on the advanced pay plan, who may have payment made in twelve (12) equal installments beginning on July 31 and continuing through June 30. Requests for changes in preferred pay plan must be submitted in writing to the Human Resources Office no later than May 15 preceding the school year in which the change is to take place.

12.6 Computations

12.6.1 When unit members begin employment in their position on the first contracted day for that fiscal year, their annual salary will be equalized over the months of the contracted service in that fiscal year. Equalized means that number of paid contractual days for the year will be spread out equally amongst the contracted months of service regardless of the actual number of work days in each individual month.

When unit members begin paid service at any time after the first day of their positions' contracted service days, their first month of pay will be adjusted for that month only to allow their future monthly checks to will be equalized based upon the total possible contract days remaining in that year, as though they started on the first day of service.

If the first month pay adjustment for unit members who begin paid service after the first day of their positions' contracted service days creates a financial hardship, unit members may request a salary advancement related to their first month of service. Said advancement will be repaid monthly throughout the remainder of the contracted year.

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12.6.2 When an employee is reassigned from a position of psychologist, program specialist, or school social worker, to a position compensated on the Teachers' Salary Schedule, placement shall be in the class on the teachers' schedule to which he/she is entitled by virtue of training, provided that his/her step placement in the class on the teachers' schedule shall be that which is closest to but not less than the daily rate presently received; except that such rate cannot exceed the maximum rate of the assigned class.

12.6.3 When an employee is reassigned from a position compensated on the salary schedule for certificated Non-management Children's Center personnel to a position compensated on the Teachers' Salary Schedule, he/she shall be moved to the training classification for which he/she qualifies at the same step, except that he/she shall be allowed one (1) step increment if the requirements of an annual earned increment have been met, and placement is not already at maximum for the class.

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12.7 Per Session Compensation

- 12.7.1 Per session or hourly rate shall be based upon the adopted salary schedule. The rate shall be calculated at 1/1080 of the Teachers' Salary Schedule for K-12 and preschool up to a maximum amount calculated from Class C, Step 2.
- 12.7.2 Members of the unit employed in summer school or part-time adult shall be paid at the appropriate per session rate of pay.
- 12.7.2.1 The per session rates for K-12 summer school shall be the same as set forth in Section 12.7.1, unless otherwise agreed to by the parties. [ok]
- 12.7.2.2 Adult Education Teachers paid on hourly Adult Education Teachers' Salary Schedule (Appendix B-5) shall be paid the hourly amount per Class H-2, Step 7 for summer school work.
- 12.7.3 In any fiscal year a non-contract employee who has completed 810 hours of per session service with the Sacramento City Unified School District shall be entitled to an earned increment for the following year. However, if less than 810 hours are worked during a fiscal year, all of such hours shall be accumulated and carried forward to the next fiscal year.
- 12.7.3.1 When accumulated hours equal 1,050 during the year earned increment is granted, the hours worked beyond 1,050 shall be credited toward the next step increment; provided that no employee shall be eligible for more than one (1) earned step increment during any fiscal year.
- 12.7.3.2 Earned increments shall be granted only on July 1 of each fiscal year. No distinction shall be made as to the manner in which per session hours are accumulated, i.e., from adult education, summer session, home teaching, etc.; provided, that per session hours shall have no effect upon step increments granted to contract employees.
- 12.7.4 All certificated personnel who voluntarily perform duties authorized by the Human Resources Office which are beyond their normal service day shall be paid at their per session rates of pay, except for assignments and meetings as set forth in Article 5, Sections 5.9 through 5.10.7, and Sections 12.8.4 through 12.9.8 of this Article.

12.8 Compensation for Required Extra Service

- 12.8.1 All personnel employed in classifications such as child welfare and attendance counselors, department chairpersons, counselors, and vocational specialists, and student activity advisors, (District okay) shall be placed on the regular Teachers' Salary Schedule in the same manner as regular teachers, and shall advance in the same manner. To their salaries, however, shall be added the product of the

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number of days of service beyond those required of regular teachers times the contract daily rate.

- 12.8.2 Any member of the bargaining unit who is required by appropriate administrative authority or District regulation to serve additional days or hours beyond his/her service year or service day, as defined in Article 5 of this Agreement, shall be compensated for such day or fraction thereof at the contract hourly rate or the per session rate, whichever is greater, except for extra duty pay for those selected work assignments enumerated in Sections 12.8.4 through 12.9.8 of this Article and also excepting Sections 5.3.7 and 5.9 through 5.10.7 of Article 5.

In addition, any elementary teacher who is not provided a prep period shall either a) receive an alternative prep period within five-fifteen (5-15) working days of the missed prep period or b) receive pay for the missed prep at the bargaining unit member's contractual hourly rate of pay.

- 12.8.3 Adult Education Teachers who teach beyond regular contract hours of service shall be paid per session rates.

- 12.8.3.1 Adult Education Teachers who are placed on the hourly Adult Education Teachers' Salary Schedule (Appendix B-5) shall be paid at the appropriate rate for all hours assigned except that hours beyond 40 hours per week in the Adult Program shall be paid at 1 1/2 times the appropriate rate.

- 12.8.4 When teachers agree voluntarily to serve on curriculum development committees or project teams, they shall be given the alternative of released time with the provision of a substitute, or the negotiation of a "contract" for such work which shall be based on a contract daily rate. of .002458 of Class A, Step 8. [OK]

- 12.8.5 In order to reimburse employees who temporarily assume the duties of a principal, the District shall provide a stipend to a designated person in each school where there is no co-administrator. This stipend will require that the designated member of the bargaining unit shall assume the duties in the absence of the principal for any and all occasions when the principal is not available at the school site. Designated teachers in charge shall be paid a two hundred dollars (\$200) monthly stipend above of ten percent (10%) above their regular salary \$50.00 for each of ten nine calendar months. Such persons serving in year-round programs (e.g., 230-day programs) shall be paid a monthly stipend of two hundred dollars (\$200) ten percent (10%) above their regular salary \$50.00 for each calendar month of the year.

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- a. No teacher shall be required to serve in this position.
- b. All teachers shall be given an opportunity to volunteer for this position each year.

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- c. A designated teacher in charge shall have the right to withdraw at any time with 10 working days' notice and be paid on a pro rata basis.
- d. The designated teacher in charge shall be informed each time the site administrator is to be absent from the school.
- e. A designated teacher shall not have discipline or evaluation responsibilities for members of the bargaining unit.

12.8.5.1 When both the principal and designated teacher are absent and another member of the unit is assigned responsibility for carrying out the duties of the principal, he/she shall be compensated at the rate of ~~ten percent (10%)~~ fifty dollars (\$50) per day above ~~of their regular salary \$8 per day.~~

12.8.6 When an employee temporarily assumes the duties of a vice principal, he/she shall receive a stipend of ~~seven percent (7%)~~ fifty dollars (\$50) per day above their regular salary per day, which equals the difference between his/her regular daily rate and the daily rate earnable as a vice principal, provided that he/she shall not receive less than \$5.00 nor more than \$8.00 additional compensation per day.

12.8.6.1 Children's Center teachers designated as teacher-in-charge must meet state requirements.

12.8.6.1.1 At Children's Centers and with Pre-school Head Teachers where only one teacher is assigned, the designated teacher-in-charge shall be granted a ~~ten percent (10%)~~ two hundred dollars (\$200) per month above their regular salary ~~fifty-dollar (\$50.00)~~ stipend for each month of service.

12.8.6.1.2 At each Children's Center site where two (2) or more teachers are assigned, the stipend for designated teacher-in-charge shall be shared between two teachers and shall be ~~five percent (5%)~~ one hundred dollars (\$100) per day above their regular salary per month of service for each teacher

12.8.7 In accordance with Education Code Section 44032, District personnel required to travel out-of-District and/or attend mandated workshops, seminars, or conferences, will be reimbursed for actual lodging expenses and/or a maximum equivalent to the single rate charged for lodging designated as conference headquarters, the per diem rate for meal expenses at the rate established by the United States General Services Administration and mileage claims, if any, whether in-District or out-of-District, will be paid at a mileage allowance rate based on the current IRS rate. effective September 1, 2005. [OK]

12.8.8 Parent Participation Teachers

12.8.8.1 Parent participation pre-school teachers who teach in a State-funded program for 30 hours a week shall receive a stipend of 6.3% of the annual base salary.

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- 12.8.8.2 Parent participation pre-school teachers who teach in a Head Start/State-funded program for 29 hours a week shall receive a stipend of 12.9% of the Head Start portion of the annual base salary.
- 12.8.8.3 Parent participation pre-school teachers who teach in an Adult Ed/Head Start-funded program for 30 hours a week shall receive a stipend of 12.9% of the Head Start portion of the annual base salary.
- 12.8.8.4 Parent participation pre-school teachers who teach in an Adult Ed/State-funded program for 30 hours a week shall receive a stipend of 6.3% of the State-funded portion of the annual base salary.
- 12.8.8.5 All teachers identified in section 12.8.8.1 through 12.8.8.4 will be excused from the District bimonthly in-service training. However, each teacher will, in consultation with his/her supervisor, develop an individualized staff development plan.
- 12.8.8.6 No home visits will be required for teachers identified in sections 12.8.8.1 through 12.8.8.4 for the State-funded portion(s).
- 12.8.8.7 Home visits will be required for teachers identified in sections 12.8.8.1 through 12.8.8.4 for the Head Start-funded portion(s).

12.9 Extra Pay for Extra Duty

12.9.1 The following six (6) pay categories shall be established as the basis for compensating employees on the extra duty schedule described in Section 12.9.2 of this Article.

- Category A: .083125 of Class A, Step 8.
- Category B: 86.75% of the amount for Category A
- Category C: 73.5% of the amount for Category A
- Category D: 60.25% of the amount for Category A
- Category E: 47% of the amount for Category A
- Category F: 20.8% of the amount for Category A

12.9.2 The following table designates the specific positions allocated to Categories A through F.

Abbreviation Key

Abbreviation Key

(A) Assistant	(B) Boys
(F) Freshmen	(G) Girls
(H) Head	(HS) High School
(JH) Junior High	(M) Men
(MS) Middle School	(S) Sophomore

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(V) Varsity (W) Women
 (JV) Junior Varsity (IM) Intra Mural
 (E) Elementary

<p>Category A</p> <p>Agriculture Band Director Baseball (H,V,M) Basketball (H,V,MB) Basketball (H,G,W) Football (H,V,M) Track (H,V,M,WB,G) Wrestling (H,V,MB) Wrestling (H,V,G) Athletic Director (HS) (moved from Category B) Softball (H,W,G) (moved from Category B)</p>	<p>Category B</p> <p>Athletic Director (HS) Band Director Baseball (JVS,M) Basketball (JVS,MB) Basketball (JVS,MG) Cross-Country (V)± Badminton (H, V, B)± Badminton (H,V,G)± Flag Football (H,V,G) Beach Volleyball (H,V,G)± Drama Fall Musical/Play Director Spring Musical/Play Director Football (V,A,M) Football (JVS,M) Newspaper Advisor Orchestra Softball (H,W) Speech/Debate (HS) Student Body Activity Advisor (HS) Track (H,V,M)-(H,V,W) (now in Cat. A & C) Vocal Music Volleyball (H,W,B) Volleyball (H,G) Yearbook Competitive Cheer Golf (M,WB,B) (moved from Category C) Golf (M,WB,G) (moved from Category C) Soccer (HM,B) (moved from Cat. C) Soccer (HM,G) (moved from Cat. C) Softball (JV) (moved from Cat. C) Swimming (H,V) Water Polo (H,B) Water Polo (H,G) Tennis (H,B) Tennis (H,G) Tennis (H, Coed) Category B - continued</p> <p>Basketball (H,IM) Soccer (H,IM) Volleyball (H,IM)</p>
<p>Category C</p> <p>Athletics Director (HS,A) Baseball (E,M) Basketball (E,MB) Basketball (E,G)</p>	<p>Category D</p> <p>All City Band All City Choir All City Orchestra Athletic Director (MS)</p>

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<p><u>Basketball (S,W)</u> <u>Cross-Country (A,M,W)</u> <u>Football (F,M)</u> Football (J.V. A) Jazz Band (HS, MS) <u>Golf (M,W)</u> <u>Gymnastics (M,W)</u> <u>Soccer (M,W) (moved to Cat. B)</u> <u>Softball (S,W) (moved to Cat. B)</u> <u>Swimming* (H,A,M,W)</u> <u>Track*** (A,V) (changing from (1) * to (3) ***)</u> <u>Volleyball (S,WIV,G)</u> <u>Volleyball (S,WIV,B)</u> <u>Softball (F,G) (Moved from Cat. D)</u></p> <p>Wrestling (A, B) Wrestling (A, G)</p>	<p><u>Baseball (B)-JH/MS</u> <u>Basketball (MS,B)-JH/MS</u> <u>Basketball (MS,G)-JH/MS</u> <u>Basketball (F,W) (moved to Cat. C)</u> <u>Broadway Musical Director (HS)</u> <u>Cross-Country (F,M,W)</u> <u>Class Advisor (MS,HS)</u> <u>Choir (MS)</u> <u>Cross-Country (MS,B,G)-JH/MS</u> <u>Gymnastics (B,G)-JH/MS</u> <u>Football (F, A)</u> <u>Mathletes (HS,MS)</u> <u>Middle School Advisors</u> <u>Middle School Band</u> <u>Middle School Orchestra</u> <u>Soccer (F,MB)</u> <u>Soccer (F,WG)</u> <u>Soccer (MS,B)</u> <u>Soccer (MS,G)</u> <u>Softball (F,W) (moved to Cat. C)</u> <u>Softball (MS,G)-JH/MS</u> <u>Category D - continued</u> <u>Spirit Advisors (HS) (moved to Sideline Cheer Advisor</u> <u>Fall and Spring below)</u> <u>Sideline Cheer Advisor Fall (HS)</u> <u>Sideline Cheer Advisor Winter (HS)</u> <u>Student Body Activity Advisors (MS)</u> <u>Swimming***(A) (now in Cat. C with (3) ***)</u> <u>Tennis (M) (moved to Cat. B)</u> <u>Tennis (W) (moved to Cat. B)</u> <u>Track (F,M,W) (Moved to Cat. C)</u> <u>Track (MS)(B)-JH/MS (Now only Co-ed)</u> <u>Track (G)-JH/MS</u> <u>Volleyball (F, B)</u> <u>Volleyball (F, G)</u> <u>Volleyball (MS,G)-JH/MS</u> <u>Volleyball (MS,B)</u> <u>Vocal Music</u> <u>Winter Polo (moved to Cat. C)</u> <u>Wrestling (F,M) (moved to Cat. C)</u> <u>Flag Football (MS)</u> <u>Golf (MS)</u> <u>Speech and Debate (MS)</u></p>
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<p><u>Category E</u></p> <p>All-City Orchestra All-City Choir <u>Assistant Broadway Musical Director (A,HS)</u></p> <p>(moving "Assistant" to the end as letter abbreviation for consistency)</p>

<p><u>Category F</u></p> <p>Intramurals (B,G)-JH/MS <u>Head Teacher - Elementary, Children's Center, Preschool****</u> <u>Flag Football (F)</u> <u>Basketball (F)</u> <u>Sideline Cheer (MS)</u> <u>Stride Fall (F)</u> <u>Stride Spring (F)</u> <u>F Sports (MS,HS)</u></p>

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All-City Band Gymnastics (A,B,G)-JH/MS Orchestra Fall Musical/Play (A) Spring Musical/Play (A) Football** (A,HS)	
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* Schools may opt to have two (2) head coaches in Category B and one (1) assistant in Category C, or one (1) head coach in Category A and two (2) assistants in Category C. (In no case shall a coach be placed in Category A unless he/she has full responsibility for both men's and women's track programs.)

** Cross-country coaches must participate in one (1) meet per week for a minimum of 12 weeks and field the total program (V, S, and G) to be eligible for Category B.

*** Schools may opt to have two (2) head coaches or one (1) head coach and one (1) assistant coach.

*Athletic Directors shall also receive additional per diem compensation equivalent to one prep period.

12.9.3 It is understood by the parties that all high school, junior high school, and middle school coaching positions on the extra duty schedule are assigned by mutual agreement of the principal and the teacher involved. If the teacher wishes to withdraw from an extra duty coaching position, or if the principal wishes to withdraw the extra duty assignment from the person presently holding that position, each party must notify the other in writing no later than December 1 of any school year for spring sports for that school year, and no later than June 1 of any school year to be effective at the beginning of the subsequent school year.

- a. Teachers who are declared surplus after the June 1 date and who have already agreed to a coaching assignment at their school for the subsequent year shall have the option of withdrawing from the coaching assignment if the teacher does not return to the school site.
- b. Coaching vacancies will be advertised first within the school in which the vacancy occurs. If there are no qualified applicants within the school, the position shall then be opened for other applicants from inside the District. If there are no qualified applicants from inside the District, the position shall be opened to outside of the District.

12.9.3.1 Such changes in extra duty assignments noted in 12.9.3 shall have no effect on the teacher's assignment to classes during the service day.

12.9.3.2 If a teacher serving in a position listed on the extra duty pay schedule other than coaching desires to withdraw from the extra duty position, he/she shall so notify the site administrator in writing no later than March 1 preceding the school year in which withdrawal would become effective.

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Upon receipt of such notification, the principal should take the following courses of action as appropriate:

- a. Survey the faculty by memorandum, bulletin, or meeting, to determine if there is another individual who is qualified and interested in the extra duty assignment.
- b. In the event that there is a teaching vacancy to be filled, determine if it is feasible to add the extra duty to the teaching position. In making such a determination, the principal should confer with the director, Secondary Certificated Personnel Services, regarding the likelihood of applicants who would be qualified for both the teaching assignment and the extra duty.

12.9.3.3 If the principal is unable to fill the extra duty assignment by either course of action, he/she should then discuss with the teachers requesting withdrawal the kind of action which the teacher is willing to undertake in order to be relieved of the extra duty assignment. Such actions could include:

- a. "trading" extra duty assignments with other teachers who may also be interested in a change;
- b. requesting reassignment to a vacant teaching area in the school not associated with the extra duty assignment; or
- c. filing a voluntary request with the Personnel Services Office for transfer to another school.

12.9.3.4 Such requests for transfer will be considered in keeping with the sections governing transfers in Article 8 of this contract.

12.9.3.5 If none of these options are available to the teacher, or if the teacher is unwilling to pursue them, the principal may continue to hold the teacher responsible for the extra duty assignment during the ensuing school year, in which case the request for withdrawal will remain in effect unless withdrawn by the teacher.

12.9.3.6 A teacher losing his/her classes related to his/her extra duty assignment shall have the option of withdrawing from that assignment.

12.9.3.7 It is understood by the parties that teachers not already involved in non-athletic coaching assignments shall not be required to assume any such assignments.

12.9.3.8 A teacher assuming classes that have a related activity is obligated to assume responsibility for that related activity.

12.9.4 The CIF required coaching days prior to the first day of school shall be compensated for and included in the extra duty stipend.

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- 12.9.5 The secondary principals acting in committee, as a whole, will establish District-wide minimum requirements for activities not covered by league rules.
- 12.9.6 The parties agree that transportation for athletics and other school activities covered by present District policy shall be considered a budget priority.
- 12.9.7 Regular contract teachers who also are assigned extra duty coaching assignments will receive equal treatment and the same protection granted to all members of the bargaining unit which derive from the current Agreement between the parties.
- 12.9.8 It is further understood by the parties that a joint Board/Association committee (five [5] members to be selected by each party) will be appointed no later than thirty (30) days following the effective date of this Article, to conduct an annual review of the extra pay for extra duty schedule. The tasks of the committee shall be to review existing positions for proper categorical placement on the schedule and to consider addition or deletion of any position. The findings of the committee shall be subject to review by the Association and the Board by March 31 of each school year. The findings shall be implemented during the next school year unless objection is raised by either party prior to June 1.

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12.9.9 Department Chairs/Leads: Forty-five positions District-wide with one department chair assigned to each of nine departments at each regular high school in the following departments (needs to be updated):

Physical Education	Math
Social Science	Business, FACE
Science	Fine Arts, Industrial Arts, Electives
Foreign Language	Special Education
Counseling*	
English	

Any new high school shall have the same department chair staffing.

- a. The service year shall be two (2) workdays beyond the teachers' required days of service paid at the contract daily rate; and
- b. Department chairs shall receive payment from the extra-duty pay schedule (12.9.2) according to the number of class sections taught within the department as follows:

- A - ~~80~~ 65 sections or more ~~C - 45 sections or more~~
- B - 65 sections or fewer ~~more D - 44 sections or more~~

*The Counseling Department Chair shall be paid at the B extra-pay schedule.

12.9.9.1 Each department chairperson shall be selected annually by a vote of the teachers in each department. ~~the high school principal from among a list of not less than two (2) teachers (unless only one teacher applied) from the department. The teachers shall have been nominated by a majority of the teachers in the department. In the case of a tie, the Principal will decide between the two (2) finalists.~~

- a. A qualifying teacher may self-nominate or agree to any nomination from department staff members.
- b. To qualify for nomination or to vote on a nomination a teacher must instruct for at least three periods per day in the department.
- c. Limited term teachers, substitutes, and temporaries may not vote.
- d. Teachers who serve in department chair positions may not serve for more than three consecutive years.
- e. Voting by each department shall take place in March of each school year and shall be conducted by the bargaining unit employees in the

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department. The principal shall not participate or otherwise try to influence the outcome of the vote. Every teacher who qualifies to vote shall be given an opportunity to do so.

- f. Split departments may by majority vote agree to have co-chairs, one from each department. The voting process will be handled in the same manner as all other departments. However, the co-chairs shall be compensated at one-half the stipend rate as specified on the extra-duty schedule which a teacher would have earned as chair of the split department. In addition, each co-chair would serve and be paid for two days beyond the teachers' days of service.

12.10 Partial Funding for Sabbatical Leaves

- 12.10.1 Members of the bargaining unit who are granted sabbatical leaves will receive the difference between their contract salaries and the amount specified for Class C, Step 2.
- 12.10.2 District contributions for all fringe benefits shall continue for the duration of such leave at the same level as for all members on paid-leave status.
- 12.10.3 After the initial approval of an application for sabbatical leave, the Human Resources Office shall provide full information regarding the compensation which will be paid to the applicant while on leave.
- 12.10.4 The applicant shall have five (5) working days upon receipt of such financial information to inform the Human Resources Office of intent to accept or refuse the leave before final approval of the Board is obtained.
- 12.10.5 Refusal to accept such leave shall not be the basis of denial of subsequent applications submitted by the employee for sabbatical leaves.
- 12.11 The certificated Non-management salary schedules are incorporated into this contract as Appendix B.
- 12.11.1 These salary schedules contain no overt or covert provisions for salary discrimination based upon sex, race, creed, marital status, handicap, or age.
- 12.11.2 No differentials shall exist in rates of compensation except as provided for in this Agreement.

12.12 Subbing on Prep Time

- 12.12.1 Secondary teachers who give up prep periods to work as substitutes will be paid at the prorated (one-fifth) higher substitute rate. Secondary teachers who work block schedules will be paid at the appropriate prorated higher substitute rate.

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Notwithstanding the above, the District may continue to assign secondary teachers to unpaid emergency substitutions as set forth in Article 5.4.6.

[Delete Remainder of Article 12—current 12.13, 12.14, 12.15, 12.16-- because those sections are obsolete.] [OK]

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ARTICLE 17 - CLASS SIZE

17.a The District's goal is that all class size maximums will be met by the end of the first week of school with students in order to enhance the educational process. Schools unable to meet maximums by this time are not subject to any grievances. School administrators must communicate the reason(s) to their supervisors for inability to meet maximums.

The parties may agree to discuss other issues.

17.1 Elementary Class Size Limitations

17.1.1 At the kindergarten level, the maximum class size shall not exceed twenty-four (24) students per teacher so long as LCFF Class Size Grade Span Adjustment (GSA) funds are in effect. If LCFF Class Size Grade Span Adjustment (GSA) funds are not continued, the class size maximum shall not exceed twenty-nine (29).

~~the maximum shall not exceed twenty-nine (29) students per teacher.~~ [ok]

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17.1.2 At grades 1- 3, the maximum class size shall not exceed twenty-four (24) students per teacher, so long as LCFF Class Size Grade Span Adjustment (GSA) funds are in effect. If LCFF Class Size Grade Span Adjustment (GSA) funds are not continued, the class size maximum shall not exceed twenty-eight (28).

17.1.3 At grades 4-6, the maximum class size shall not exceed ~~thirty-three (33)~~ 30 students per teacher.

17.1.4 Instrumental music teachers will not be included in determining the staffing ratio in the elementary school.

17.1.5 The maximums established in Section 17.1 of this Article may be exceeded by mutual agreement between the site administrator and the affected teacher.

17.1.6 The District shall have 15 school days at the beginning of each school year to adjust classes to meet the maximums established in 17.1.1 through 17.1.3. Thereafter, maximums in any class may be exceeded by no more than three (3) students and only for a cumulative total of five (5) school days during any school year as required to meet student needs, except in those classrooms where the mandates set forth by the state do not allow for larger class sizes. In those instances where a class size exceeds the maximum, certificated staff shall be paid ninety dollars (\$90) per day for every day the class exceeds the maximum. [ok]

17.1.7 When two or more classes of the same grade level(s) are housed at the same school site, the enrollment difference between the smallest and largest classes shall not exceed ~~three (3) five~~ except by mutual agreement of the site administrator and the teachers involved. [ok]

17.2 Special Subject Teachers

17.2.1 Special subject teachers shall provide release preparation time for no more than seventeen (17) qualifying teachers per week excluding him or herself. Qualifying

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teachers means grades 1 through 6 classroom teachers, including special day class teachers (which shall include aide support).

17.2.2 The maximum teacher load for special subject teachers shall not exceed 190 students per day. [OK]

17.3 Secondary Class Staffing Formula

17.3.1 7th and 8th Grades

One (1) teacher per thirty-one (31) students enrolled; which shall be computed on third-month projected enrollment. ~~add-o~~One (1) teacher shall be added for all fractional remainders over 0.50.

17.3.2 9th, 10th, 11th, and 12th Grades

One (1) teacher per thirty-two (32) students enrolled; which shall be computed on third-month projected enrollment, ~~add-o~~One (1) teacher shall be added for all fractional remainders over 0.50.

~~17.3.3 Secondary staffing shall be based upon third-month projections. [OK]~~

17.4 Secondary Class Size Limitations (Overages)

17.4.1 The District shall have 15 school days at the beginning of each school year to adjust classes to meet the maximums established in 17.3.1 through 17.4.8. Thereafter, maximums in any class may be exceeded by no more than three (3) students and only for a cumulative total of ten (10) school days during any school year as required to meet student needs, except in those classrooms where the mandates set forth by the state do not allow for larger class sizes. In those instances where a class size exceeds the maximum, certificated staff shall be paid ninety dollars (\$90) per day for every day the class exceeds the maximum.

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~~Adjustments to maximums must be made by the fourth week of the new school year. Adjustments during the school year are to be made after maximums have been exceeded for ten (10) consecutive days, after which the District has an additional 10-day period to take whatever action is necessary to alleviate the excess. [ok]
Thereafter, in those instances where a class size still exceeds the maximum, certificated staff shall be paid ninety dollars (\$90) per day for every day the class exceeds the maximum. [ok]~~

17.4.2 When two (2) or more sections of classes having the same course content are scheduled to meet during the same period, the enrollment difference between the smallest and the largest classes will not exceed three (3) five (5), except by a mutual agreement of the site administrator and the teacher(s) with a class(es) having an enrollment difference in excess of three (3) five (5). [OK]

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17.4.3 ~~Effective beginning the 2025-26 school year, maximum class size in the areas of English, social studies, mathematics and science shall be thirty-two (32) five (5) students per period.~~ [ok]

17.4.4 Maximum class size for proficiency and developmental classes shall be twenty (20) students per period. Staff allocation for proficiency classes shall be computed separately from the ratios shown in Sections 17.2.1 and 17.2.2 of this Article.

17.4.5 Class size maximums and/or maximum pupil loads shall be proportionate for teachers assigned to subject areas with and without maximums and/or with differing maximums.

17.4.6 The maximum teacher load in the secondary schools shall be limited to 170 pupil contacts per day. Exceptions to this maximum are permissible with mutual agreement between the teacher and principal. ~~the maximum of 170 pupil contacts per day shall be reduced to 150 pupil contacts per day.~~ [ok]

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17.4.6.1 The District shall have 15 school days at the beginning of each school year to adjust student loads to ensure that the maximum student load for physical education and music teachers beginning with the third school month will be 220. Class sizes for physical education teachers in middle and high schools will be based on a proportional level of 44 as maximum per period. Physical education teachers with fewer than five (5) periods will have the maximum student load total (220) reduced by the proportional level. (Example: $44 \times 5 = 220$. If teacher has only four (4) classes the total student load would be $44 \times 4 = 176$). The parties agree that the actual number of students in any particular class may fluctuate slightly but that no single class will have more than forty-eight (48) students with the single exception of pre-designated PE Athletic classes only during sixth period (and if absolutely necessary, fifth period) at High Schools which may have no more than fifty-five (55) students.

~~17.4.6.2 The maximum student load for teachers of performance-based music classes shall be 220. [OK]~~

17.4.7 The maximum District average class size ratio for secondary ELL classes shall be 20:1 for levels I and II and 27:1 for other levels. Reasonable effort will be made to balance classes within the school. The maximum site class size ratio for secondary ELD I, II, and III courses as well as ELD content-area courses shall be 20:1 and ELD III courses shall be 27:1. The District will share ELD class size information with SCTA.

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17.4.8 The student/counselor* workload will be one (1) full-time counselor for each 375 students enrolled, based on projected third month enrollment. Additional counseling service shall be provided on the basis of one (1) counseling hour for each sixty (60) students in excess of the 375/1 ratio, based on projected third month enrollment. No more than fifty-nine (59) additional students shall be assigned to the total counseling staff at a school before additional counseling hours are provided, except by mutual agreement between the site administrator and the counselor(s). At school sites with more than 1 counselor, the assigned student to counselor ratio will not exceed a difference of 5 students between

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TENTATIVE AGREEMENT
SCUSD-SCTA
February 6, 2024

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counselors, except by a mutual agreement between the site administrator and the counselor.

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The student/counselor* workload in continuation high schools, independent study school (Capital City), Accelerated Academy and the opportunity school will be one (1) full-time counselor for each 150 students enrolled, based upon the third-month projected enrollment.

[OK]

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After the grace period, in those instances where a counselor workload still exceeds the maximum, certificated staff shall be paid ninety dollars (\$90) per day for every day the workload exceeds the maximum.

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17.5 In addition to the foregoing limitations, students shall not be regularly placed in a classroom in larger numbers than the capacity of the teaching facilities or basic work stations available where a student normally spends the majority of the class time performing the operational functions necessary to meet performance objectives and goals of the course.

17.6 **Special Education Class/Caseload Size Maximums**

17.6.1 Based on each students' IEP, the District will provide a continuum of services for special education students receiving special education services that will meet the educational requirements of students with disabilities special needs students while providing those services in the Least Restrictive Environment in accordance with state and federal law. The class size maximums for special education shall be as specified by the California State Legislature and/or Department of Education state and federal law requirements, except for the following limitations agreed upon by the parties. Students with disabilities special needs will be provided with appropriate supports as informed by students' IEPs and as outlined below. [OK]

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b.a. The maximum case load for each ~~SDC/Mild/Moderate~~ (SDC) Mild/Moderate teacher at the elementary level shall be 15, with the exception that the maximum case load for SDC/Moderate to Severe shall be 13.

e.b. The maximum case load for each SDC/Mild/Moderate teacher at the secondary level shall be 16.

d.c. The maximum case load for each SDC/Moderate/Severe teacher at the ~~elementary and~~ secondary level shall be 13. [ok]

~~Elementary SDC teachers shall be limited to teaching a maximum of two (2) three grade levels.~~ [OK]

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f.g. Adjustments to maximums set forth above at the elementary and secondary level must be made at the beginning of each school year within 15 school days.

Resource Specialist adult/student ratios shall be consistent with Education Code Section 56367 (currently a maximum of twenty-eight students for every resource specialist). [ok]

h.g. The maximum case load for teachers participating at John Morse Therapeutic Center in all grades shall be 10 to 1.

i.h. For teachers/providers with remaining initial status student assignments (noted on SRSI), those pending cases will be considered to be part of the teacher/provider's caseloads for purposes of this article. If eligibility is determined, the student will be assigned removed from his/her caseload the day of the IEP case qualification. [ok]

The maximum class size for RSP and SDC teachers shall not exceed their assigned maximums. [ok]

k.j. Co-teaching among special education and general education teachers will occur with the agreement of the assigned teachers. No special education teacher will be assigned to co-teach with more than two general education teachers. No general education teacher will co-teach with more than one special education teacher. The method of co-teaching shall be determined by the co-teachers.

l.k. The maximum case load for teachers participating in Co-Teaching (equal partnership of special education and general education teachers) Inclusive Practices (combination of RSP and SDC students) at the elementary and secondary level shall be 25. Each co-taught class will have a maximum student enrollment be loaded with a maximum of 1/3 students with IEPs; remaining 2/3 students without IEPs. [ok, except for restoring to 25]

m.l. General education classes will have a maximum student enrollment be loaded with a maximum of 1/3 students with IEPs; remaining 2/3 students without IEPs (maximums excludes students with speech and language only IEPs). However, this provision shall not prevent any student from being placed in the least restrictive environment, and if that requires exceeded the above-referenced maximums, it will be treated like a class size overage for compensation purposes.

n.m. The timeline for adjustments to maximums in special education classes shall be the same as for general education classes.

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e.n. Case loads above the maximum during these "grace" periods set forth above are not violations of this Agreement and no penalty shall be imposed on the District for exceeding the maximums during these periods.

p.o. In the event that the District assigns a case load above the applicable maximum outside of the "grace" periods set forth above, the District shall compensate the teacher involved at the rate of ~~\$20 per student per day above the maximum, up to a maximum of \$100~~ ninety dollars (\$90) per day. The District shall not exceed the maximum outside of the unfunded "grace" periods for more than thirty (30) school days. Under no circumstances shall there be more than five (5) students over the maximum. [ok]

q.p. Specialized Health Care: Specialized health care (e.g., catheterizations, gavage feeding suctioning) should be provided by qualified designated personnel as defined in the Education Code and recommended by the credentialed school nurse. Certificated instructional staff shall not be required to perform these services.

When licensed medical personnel are not available, special education students unable to self-administer their medication shall have their medication, except for certain medications such as insulin, administered by qualified designated personnel, as defined by Ed Code, trained and supervised by a credentialed school nurse.

All special education teachers shall be given two (2) release days for planning, preparing and developing IEPs in 2023-24 and three (3) release days for planning, preparing and developing IEPs in 2024-25. [ok]

17.6.2.1 Aide Support

For SDC Mild/Moderate classes, the District shall have six (6) hour aide. [ok]

a.

For SDC classes, the District shall have two six (6) hour aides. [ok]

b.

At least 80% of the RSP teachers within the District shall be provided with an instructional aide. [EC 56362] School site RSP teachers will be assigned an instructional aide for the duration of their instructional assignment. [ok]

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d. Classroom teachers who have an aide assigned to assist with students of special needs students shall direct those aides, consistent with a student's IEP.

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17.6.2.2

Teachers in a Co-Teaching or Inclusive Practices assignment shall participate in 14 hours of district-sponsored professional learning and will be provided release time or compensated at their contracted hourly rate.

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17.6.2.3

Teachers shall participate in IEP meetings in accordance with requirements set forth in IDEA [CFR 300.321 Individualized Education Plan (IEP Team)]. Site administrators will provide release time during the school contract day or compensate teachers at their contracted hourly rate for IEPs held before or after the contract day.

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17.7 ESOL and Basic Education Class Size Limitations

17.7.1 Whenever the attendance in any given ESOL or basic education class reaches thirty-five (35) students for five (5) consecutive days after the fourth week in any given quarter or semester, the site administrator will reduce the size of such class to twenty-five (25) by one of the following methods whenever possible:

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- a. Move the excess students to another class.
- b. Hire additional personnel.

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17.8 School Nurses*

17.8.1 The District shall maintain the present level of health services at a minimum of thirty-five (35) positions. In addition, the District shall provide thirteen school nurses to provide direct care conditional upon the following: [ok]

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Maintenance of the present level of general funding.

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Constancy of categorical funding available for health services.

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17.8.3 Additional nursing time may be purchased by special projects and other categorical programs.

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17.9 Language, Speech and Hearing Language Specialists. The term Language, Speech and Hearing Specialist (LSHS) is interchangeable with Speech Language Pathologist (SLP). [ok] is the term used in California Ed Code, for the CA Licensing Board and the California Speech Hearing Association. [ok]

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TENTATIVE AGREEMENT
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17.9.1 Language, Speech and Hearing Specialists (LSHS) caseload: Elementary or Secondary: caseload is 55 students (inclusive of a maximum of five [5] speech improvement students).

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17.9.1.1 Language, Speech and Hearing Specialists (LSHS) caseload: Preschool only (3-5 years): caseload is 40 students (inclusive of a maximum of five [5] speech improvement students).

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17.9.1.2 School-age and preschool: the caseload shall be reduced proportionally (pre-school students are weighted at 1.375) to reflect the number of preschoolers assigned to Language, Speech and Hearing Specialists. [provides further clarification of 17.9.1 and 17.9.1.1] [ok]

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17.9.2 Sections 17.1.6 and 17.1.7 of this Article are understood to apply to the implementation of the above student/ speech and language specialist ratio. The District shall have 15 days at the beginning of each school year to adjust classes to meet the maximums established in 17.9.1 through 17.9.2.

[Redacted text block]
[ok]

The District will make every effort to avoid exceeding the maximums.

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17.10 Vocational Specialists

17.10.1 The case load for vocational specialists will be 125 students to one (1) specialist calculated on the ten-month average enrollment. ~~For purposes of these calculations, each ROP student will count as one-half (1/2).~~ [ok]

17.11 Child Development ren's Centers Non-management Certificated Personnel

17.11.1 Children's Development Centers adult/student ratios shall be based upon ratios established by federal and state requirements.

~~17.11.2 The District shall maintain a staffing level of at least four (4) social workers for the Child Development program.~~

~~[Additional proposal to follow regarding school age.]~~

17.12 Librarians

17.12.1 For the secondary school sites, no fewer than one (1.0) FTE librarian position shall be assigned to each ~~[redacted]~~ For K-8 schools, no

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TENTATIVE AGREEMENT
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[redacted]
[redacted] fewer than .5 FTE librarian position shall be assigned to each K-8 school site, except that Rosa Parks K-8 will receive a 1.0 FTE librarian. [redacted] (position of K-8 schools) of the following high school sites: (1) John F. Kennedy; (2) C.K. McClatchy; (3) Rosemead; (4) Luther Burbank; and (5) Hiram Johnson, with the remaining librarian positions distributed as mutually determined by the Parties.

For the 2013-14 school year, the District shall employ no fewer than eleven and three-fifths (11.6) FTE librarians, one of whom shall be a District-wide Librarian, at the District's secondary school sites. [OK]

17.14 Program Specialist

17.14.1 There shall be one Program Specialist for each 600 special education students or fraction thereof. Each Program Specialist will have a caseload of no more than 600 students. [ok]

17.15 Psychologists

[redacted] seven-hundred fifty (750) [redacted] [ok]

[redacted]

[redacted]

17.17 Intervention Specialist

Each elementary school shall be staffed with a minimum of one (1) Intervention Specialist. [position description to be negotiated.]

17.18 Community Schools Training Specialist: Each SCUSD Community School shall have a Community Schools Training Specialist, who shall be a member of that school's Community Schools Implementation Team, consistent with the Community Schools MOU.

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[DRAFT]

Tentative Agreement
Between
Sacramento City Unified School District
&
Sacramento City Teachers Association
February 6, 2024

In furtherance of continued efforts to establish a more cooperative and constructive approach to labor relations, the Sacramento City Unified School District (SCUSD) and the Sacramento City Teachers Association (SCTA) hereby agree as follows:

1. This Agreement consists of and incorporates the terms of the following Tentative Agreements: Article 8 (Transfers), Article 12 (Compensation), and Article 17 (Class Sizes).
2. This Agreement also incorporates those terms of the February 6, 2024 Settlement Agreement between the District and SCTA to the extent the terms of that Agreement expand on or further define terms of Articles 8, 12, and/or 17. In addition, the discussions between the District and SCTA related to the February 6, 2024 Settlement Agreement, exclusive of privileged communications between the parties and their respective counsel, are part of the bargaining history and record relevant to this Agreement.
3. Unless otherwise noted, the changes made to Article 8 will be implemented as part of the District's hiring efforts, upon approval by both parties. Unless otherwise noted, the changes made to Article 12 will take effect for the 2023-2024 school year. Unless otherwise noted, changes to Article 17 will take effect for the 2024-2025 school year.
4. This Agreement completely resolves negotiations for the 2023-2024 and 2024-2025 school years. All other terms of the Collective Bargaining Agreement shall remain in full force and effect, except as modified by the terms of the Tentative Agreements referenced in Paragraph 1 of this Agreement. The Collective Bargaining Agreement will be extended through June 30, 2025.
5. Consistent with Paragraph ___ of the Tentative Agreement on Article 12, Paragraph 13.18 (B) of Article 13 (Health Benefits) shall be amended as follows:
 - B. ~~Pay as You Go and Additional Pre-funding: In addition to continue pay the monthly/annual costs of health insurance benefits for eligible retirees (pay as you go), the District will contribute an additional one and one half percent (1.5%) of the total payroll for bargaining unit employees which shall be placed in the jointly administered GASB fund. The contribution, which shall occur on or before January 1 of each year, shall be calculated on the total payroll for bargaining unit certificated employees in the~~

~~preceding fiscal year, which ends June 30th. The District may suspend this payment if in the preceding year, the District ends the year in an operating deficit, as established in the annual audited financial statement, or if the budget is in qualified status.~~

Although Article 13 is not currently open in these reopener contract negotiations, the Parties agree that this change will be incorporated into Article 13 to reflect the Parties agreement to make the above change as part of the negotiations on Article 12 (Compensation).

The Parties further acknowledge that the savings achieved by this change were used to increase the across-the-board increase in 2023-24 from 4% to 6%.

6. This agreement will be implemented upon approval and/or ratification by both parties.
7. The District agrees that retroactive payments due to employees will be provided by no later than ninety (90) days of approval by both parties.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.1

Meeting Date: March 7, 2024

Subject: Independent Audit Report for the Fiscal Year Ended June 30, 2023,
Submitted by Crowe LLP

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

Division: Business Services

Recommendation: Receive the Independent Audit Report for the Fiscal Year Ended June 30, 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 currently under contract with Crowe LLP to conduct this annual audit of district records.

Crowe LLP has completed the audit for the 2022-23 fiscal year. State law requires that the Board of Education review the annual audit report. These reports are filed with the County Superintendent, State Department of Education, and the State Controller's Office.

Financial Considerations: None.

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

Documents Attached:

1. Executive Summary
2. Independent Audit Report for the Fiscal Year Ended June 30, 2023, Submitted by Crowe LLP

Estimated Time: 10 Minutes

Submitted by: Janea Marking, Chief Business & Operations Officer

Approved by: Lisa Allen, Interim Superintendent

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2023

Submitted by Crowe LLP

March 7, 2024



I. OVERVIEW/HISTORY:

Per Education Code section 41020, each year districts are required to conduct an annual audit of funds under the jurisdiction of the Governing Board by December 15.

The firm of Crowe LLP audited the financial statements of the district for the year ended June 30, 2023. The audit is conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that the audit is planned and performed to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation and internal controls.

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

Staff and Crowe LLP will present the 2022-23 audit report at tonight's December 14, 2023 Board Meeting.

II. DRIVING GOVERNANCE:

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

III. BUDGET:

The cost of the annual audit for the year ending June 30, 2023 was \$145,000. This is a General Fund expenditure.

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2023

Submitted by Crowe LLP

March 7, 2024



IV. GOALS, OBJECTIVES AND MEASURES:

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

V. MAJOR INITIATIVES:

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

VI. RESULTS:

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

VII. LESSONS LEARNED/NEXT STEPS:

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2023

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2023

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sacramento City Unified School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Sacramento City Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sacramento City Unified School District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Sacramento City Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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, and 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 fraud or error.

(Continued)

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 Sacramento City Unified School District 's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 and *Government Auditing Standards* 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. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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 Sacramento City Unified School District 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Sacramento City Unified School District 's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 15 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of The District's Contributions - OPEB, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 61 to 67 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sacramento City Unified School District 's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited", was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2024 on our consideration of the Sacramento City Unified School District 's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Sacramento City Unified School District 's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sacramento City Unified School District 's internal control over financial reporting and compliance.


Crowe LLP

Sacramento, California
February 27, 2024

Management’s Discussion and Analysis

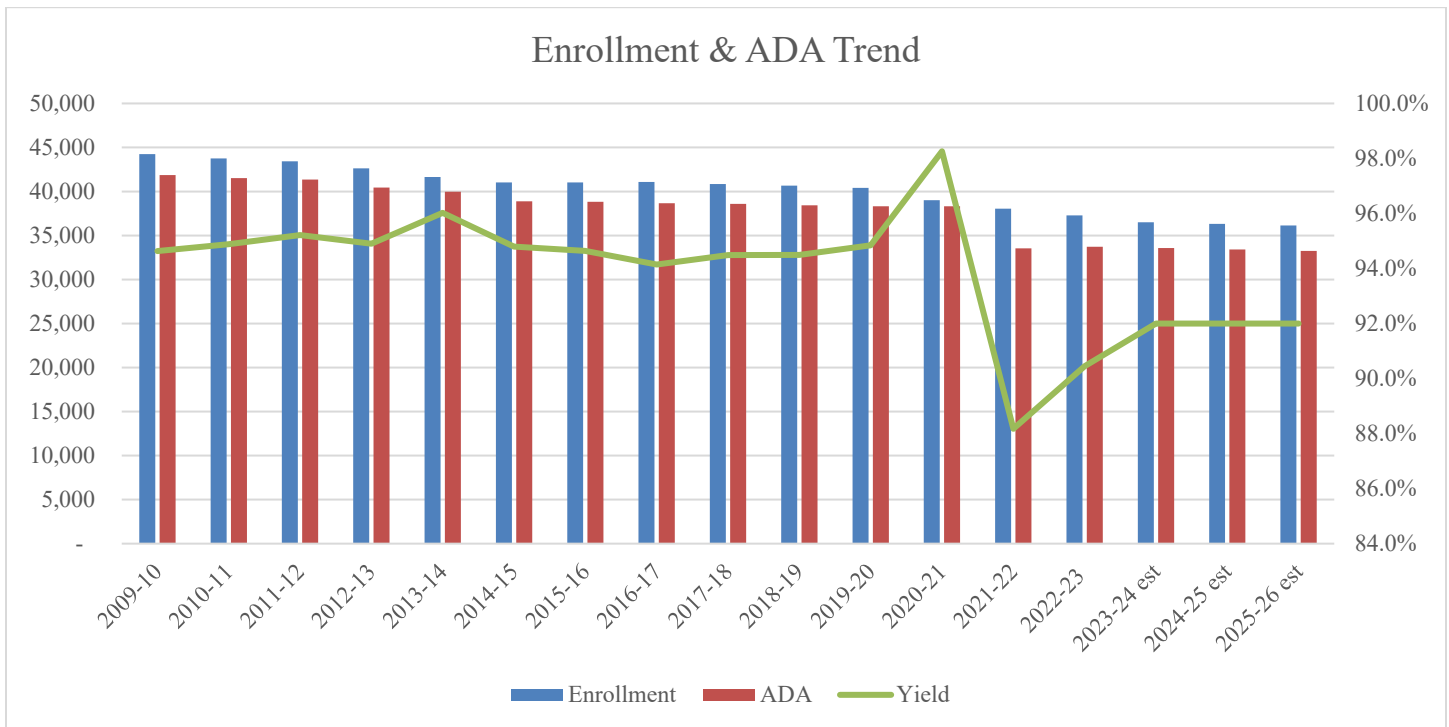
The Management’s Discussion and Analysis (MD&A) Section of the audit report is District management’s overall view of the District’s financial condition and provides an opportunity to discuss important fiscal issues with the Board and the public. The MD&A is an element of the reporting model adopted by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

District Overview

Sacramento City Unified School District (the “District”), located in Sacramento County, is the twelfth-largest school district in California, with a student enrollment of 43,066. The District provides educational services to the residents in and around Sacramento, the state capital. Although the District operates under the jurisdiction of the Sacramento County Office of Education, it has attained ‘fiscal accountability’ status under the California Education Code.

For fiscal year 2022-23, the District operated forty-three elementary schools (grades K-6), six elementary/middle schools (grades K-8), six middle schools (grades 7-8), two middle/high schools (grades 7-12), seven high schools (grades 9-12), three alternative schools, one special education centers, two adult education centers, two dependent charter elementary schools (grades K-6), three dependent charter high schools (grades 9-12), seven independent charters residing in District facilities, three independent charters not residing in District facilities, twenty preschool programs, and forty transitional kindergarten programs.

The graph below shows the District’s enrollment trend, net of charter school enrollment. The District’s enrollment and average daily attendance (ADA) continue to decline year over year. The District is funded based on its ADA, which is tracked daily with staff following up on areas of concern. The District averages approximately 94.3% ADA to enrollment. The chart below illustrates the District’s projected enrollment, ADA, and funded ADA:



COVID-19 Impacts

The impacts of the ongoing COVID-19 pandemic remain, yet they are steadily decreasing as time is moving forward. Despite initial projections indicating higher enrollment based on historical trends, the district encountered a reduction in enrollment attributable to the enduring impact of the pandemic. The district experienced a decline in enrollment from 2021-22 to 2022-23, decreasing from 38,043 to 37,289, or 1.9% decline compared to the district's historical average of .5%.

The district has continued to utilize one-time COVID related funding to mitigate the financial and programmatic impacts described above. This downturn contributed to a decline in the average ratio. Importantly, there has been a noticeable decrease in the impacts of COVID, representing a positive development from a financial perspective.

As we navigate through the challenges posed by the pandemic, the district is focused on transitioning into the post-pandemic environment. Projections for the future indicate an anticipated improvement in the ADA to enrollment ratio. The strategic approach moving forward aims to address evolving dynamics and foster a more positive balance between ADA and enrollment in the aftermath of the pandemic.

Emergency School Closures

On December 27, 2022, the Governor of California declared a statewide state of emergency in response to severe storms, causing persistent adverse weather conditions in the Sacramento area and subsequent power outages at various district campuses, including the closure of all district schools on January 9, 2023. In compliance with Education Code Section 41422, the district enacted emergency closures and submitted emergency waiver requests to the state for school closures on December 21, 2022, January 9, 2023, January 10, 2023, and February 24, 2023. The District's responsible response to the emergency not only ensured the safety and well-being of its students and staff but also reflected a positive financial outlook. This proactive approach demonstrates the District's commitment to preparedness for unexpected and significant events. As we navigate such challenges, the District remains consistent in its dedication to maintaining fiscal responsibility and safeguarding the continuity of education for its community. The successful approval of J-13A requests for all campus closures by the California Department of Education (CDE) further underscores the District's prudent financial management during unforeseen circumstances.

Governance

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

Strategic Plan and Guiding Principle

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

The District's Mission:

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

The District's Vision:

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

The District's Core Values:

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

The District's Goals:

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

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

Overview of the Financial Statements

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

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

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

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

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

These two financial statements start on page 16.

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

District-wide Financial Condition

The Statement of Net Position is a district-wide financial statement that reports all that the District owns (assets) and owes (liabilities). The District displays the book value of all district assets including buildings, land and equipment, and related depreciation, in this financial statement. Land is accounted for at purchase cost, not market value, and is not depreciated. Many school sites have low values because the District acquired the land many decades ago. School buildings are valued at their historical construction cost less depreciation. Comparative financial information as of June 30 from the Statement of Net Position is summarized in the following table:

	June 30, 2023	June 30, 2022	Variance	% Diff
Capital Assets	664,601,498	626,455,604	38,145,894	6%
Other Assets	875,171,650	497,220,439	377,951,211	76%
Total Assets	\$ 1,539,773,148	\$ 1,123,676,043	\$ 416,097,105	37%
Deferred Outflows of Resources	\$ 189,958,284	\$ 157,772,361	\$ 32,185,923	20%
Current and Other Liabilities	199,907,064	186,148,504	13,758,560	7%
Long-Term Liabilities	1,467,939,991	1,150,304,688	317,635,303	28%
Total Liabilities	\$ 1,667,847,055	\$ 1,336,453,192	\$ 331,393,863	25%
Deferred Inflows of Resources	\$ 379,376,085	\$ 562,512,156	\$ (183,136,071)	-33%

Net Investment in Capital Assets (net of related debt)	161,367,275	167,912,958	(6,545,683)	-4%
Restricted Net Position	260,362,322	134,049,206	126,313,116	94%
Unrestricted Net Position	(739,221,305)	(919,479,108)	180,257,803	20%
Total Net Position	\$ (317,491,708)	\$ (617,516,944)	\$ 300,025,236	49%

At the end of fiscal year 2022-23, the District had a total value of \$1,393,948,424 in capital assets. Capital assets include land, buildings, site improvements, equipment and work in progress. Total accumulated depreciation amounted to \$729,346,926. Net capital assets totaled \$664,601,498, a decrease of \$38,145,894 from prior year. Current and other liabilities include accounts payable, unpaid self-insurance claims and unearned revenue. The District ended the year with a total of \$1,677,847,055 in outstanding obligations, which was an increase of \$331,393,863 over the prior year. The primary reason for the increase in liabilities was an increase of long term liabilities of \$331,393,863. On July 21, 2022, the District issued 2022 General Obligation Bonds totaling \$225,000,000. Bond proceeds are to be used for construction related projects. In addition, on July 21, 2022, the District issued 2022 General Obligation Refunding Bonds totaling \$55,845,000.

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

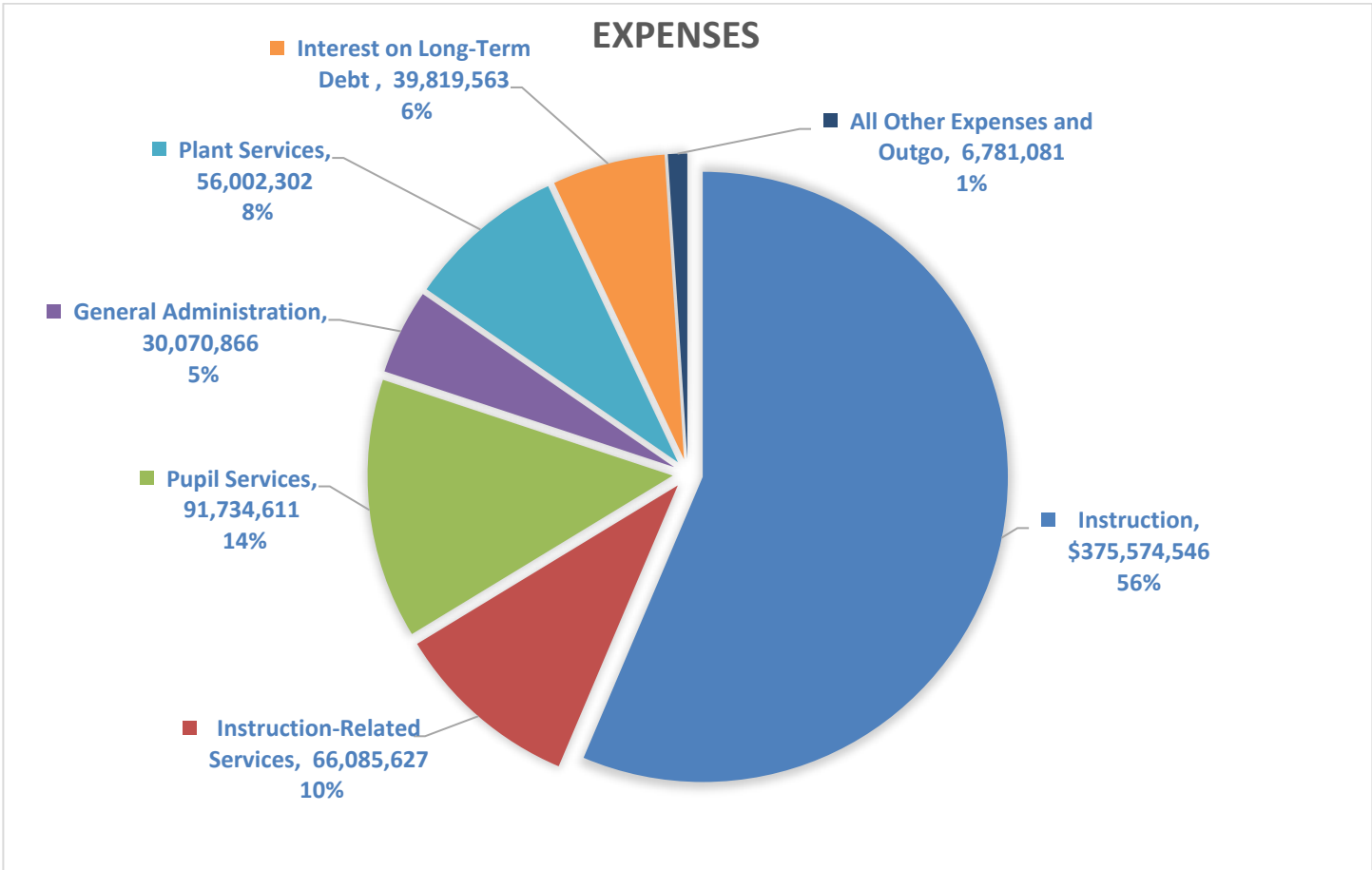
	June 30, 2023	June 30, 2022	Variance	% Diff
Expenses				
Governmental Activities:				
Instruction	375,574,546	355,420,397	20,154,149	6%
Instruction-Related Services	66,085,627	67,445,790	(1,360,163)	-2%
Pupil Services	91,734,611	96,881,251	(5,146,640)	-5%
General Administration	30,070,866	30,037,239	33,627	0%
Plant Services	56,002,302	49,815,713	6,186,589	12%
Interest on Long-Term Debt	39,819,563	19,708,386	20,111,177	102%
All Other Expenses and Outgo	6,781,081	8,618,788	(1,837,707)	-21%
Total Governmental Activity Expenses	\$666,068,596	\$627,927,564	\$38,141,032	6%

Revenues				
Charges for Services	3,712,658	5,790,443	(2,077,785)	-36%
Operating Grants and Contributions	350,614,727	263,236,219	87,378,508	33%
Capital Grants and Contributions	54	3,691,945	(3,691,891)	-100%
Taxes Levied for General Purposes	135,490,883	128,197,988	7,292,895	6%

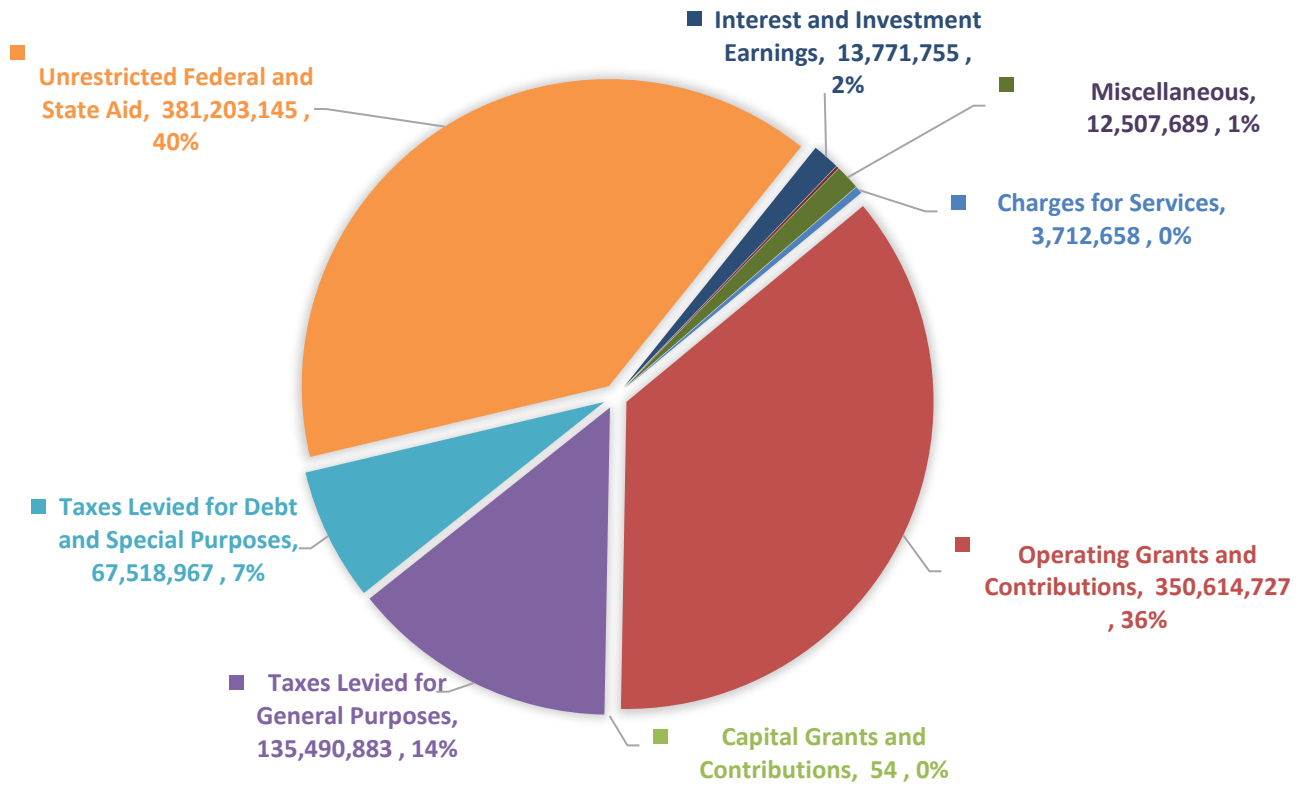
Taxes Levied for Debt and Special Purposes	67,518,967	49,700,675	17,818,292	36%
Unrestricted Federal and State Aid	381,203,145	288,315,825	92,887,320	32%
Interest and Investment Earnings	13,771,755	2,258,645	11,513,110	510%
Interagency Revenues	1,273,954	1,048,118	225,836	22%
Special and Extraordinary Items	-	-	-	0%
Miscellaneous	12,507,689	3,723,294	8,784,395	236%
Total Revenues	\$966,093,832	\$745,963,152	\$220,130,680	30%

Change in Net Position	\$300,025,236	\$118,035,588	\$181,989,648	154%
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The District overall experienced a \$181,989,648 increase in net position. Total revenues increased by 30% or \$220,130,680 from fiscal year 2021-22, primarily due to an increase in unrestricted federal and state aid and in interest and investment earnings. Total expenditures increased by 6% or \$38,141,032 from the 2021-22 fiscal year. The slight increase in expenditures is primarily due to an increase in instruction, plant services, and interest on Long-Term Debt costs.



REVENUES



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

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

The District has three kinds of funds:

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

General Fund Financial and Budgetary Highlights

The General Fund accounts for the primary operations of the District. The District's initial budget is adopted by July 1. Over the course of the year, the District's budget is revised several times to account for revised and new categorical funding appropriations and related expenditures, and to update budgets for prior year carryover amounts. The budget may also be revised to reflect mid-year changes to the State Budget which affect district funding. Additionally, the District is required to prepare expenditure reports and must include multi-year projections at least twice a year. The following table summarizes the General Fund budget to actual information for the year ended June 30, 2023:

	Adopted Budget	Year End Budget	Actual
Total Revenues	\$689,889,933	\$836,056,554	\$797,964,113
Total Expenditures	\$650,065,110	\$768,350,355	\$653,164,085
Total Other Financing Sources/(Uses)	\$2,342,426	\$3,467,968	\$3,279,910

The net revenue increase of \$146,166,621 between the Adopted Budget and Year-End Budget is due to an increase in Federal and State Revenue, primarily resulting from the recognition of COVID-related funding sources, as well as carryover funds from the 2022-23 year-end closing process.

The net increase to the total expenditure budget between Adopted and Year End Budget was \$118,285,245, primarily due to budgeting expenditures for COVID related funding sources and the increase in salaries and benefits as a result of bargaining unit settlement agreements.

Actual revenues were \$797,964,113, or 4.56% below the Year End Budget, due primarily to changes in the recognition of COVID related funding sources due to less expenditures than projected. Actual expenditures were \$115,186,270 or 14.99% below Year End Budget due to expenditures less than projected in Title programs, COVID-related, CCSP, and federal special education funds.

The following table summarizes the General Fund financial statements for the year ended June 30, 2023:

Total Revenues	\$797,964,113
Total Expenditures	\$653,164,085
Total Other Financing Sources/ (Uses)	\$3,279,910
Net Change	\$148,079,938

District Reserves and Net Ending Balance

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

The District also has the option of committing or assigning the ending balance. Committing funds requires the Board of Education to designate the funds for any purpose by a majority vote at a Board meeting. Once the funds are committed, the amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraints for the committed funds. The Board has not taken any action in 2022-23 to commit funds. Assigned ending balances are constrained by the District’s intent but are neither restricted nor committed. An example of assignment is designating the ending balance to be used for a future textbook adoption.

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

Ending Fund Balances	June 30, 2023	June 30, 2022	Difference
Fund 01 General	\$257,932,735	\$109,852,797	\$148,079,938
Fund 08 Student Activity Fund	\$1,570,033	\$1,447,941	\$122,092
Fund 09 Charter Schools	\$15,520,269	\$9,347,446	\$6,172,823
Fund 11 Adult Education	\$1,061,008	\$1,384,337	(\$323,329)
Fund 12 Child Development	\$1,239,859	\$880,662	\$359,197
Fund 13 Cafeteria	\$18,388,342	\$14,581,388	\$3,806,954
Fund 21 Building	\$277,090,337	\$104,526,405	\$172,563,932
Fund 25 Developer Fees	\$26,933,108	\$23,726,622	\$3,206,486
Fund 35 County School Facilities Fund	\$0	\$4,891	(\$4,891)
Fund 49 Community Facilities	\$1,794,788	\$1,113,186	\$681,602
Fund 51 Bond Interest and Redemption	\$71,570,589	\$36,744,469	\$34,826,120
Fund 67 Self Insurance	\$12,328,878	\$12,847,753	(\$518,875)

Capital Projects

Modernization and construction projects are scheduled to continue as we update our existing facilities and continue to close out construction projects. With the passage of Bond Measures Q and R in 2012 and Measure H in 2020, the District continues facility improvements, modernization and construction projects that enhance the learning environment.

Total Expenditures for Fiscal Year Ended June 30, 2023

Measure Q Total **\$ 42,446,272**

- Program Management Expenditures \$ 951,276
- Completed Project Expenditures:
 - Modernization, Repair & Upgrades \$ 9,242,929
 - Resource and Energy Conservation Improvement Projects \$ 2,353,349
- In Progress Project Expenditures:
 - Core Academic Renovation \$ 1,188,766
 - District Wide Fire & Irrigation Improvements \$ 2,817,887
 - Modernization, Repair & Upgrades \$ 25,880,117
 - Technology Upgrades \$ 11,948

Measure R Total **\$ 822,463**

- Program Management Expenditures \$ 28,889
- Completed Project Expenditures:
 - Hiram Johnson Stadium \$ 793,574

Measure H Total **\$ 20,067,926**

- Program Management Expenditures \$ 4,024,453
- Completed Project Expenditures:
 - Technology Enhancements \$ 1,675,569
- In Progress Project Expenditures:
 - Academic and Safety Equal Access \$ 8,726,583
 - PE and Athletic Programs \$ 139,367
 - Safety and Security Improvements \$ 327,812
 - School and Classroom Improvements \$ 4,358,156
 - Technology Enhancements \$ 815,986

Summary of Future Projects as of June 30, 2023

<u>Project Year(s)</u>	<u>Projects</u>	<u>Estimated Budget</u>
<u>Measure Q Total</u>		<u>\$ 60,508,766</u>
2023-2024	Core Academic Renovation	\$ 14,799,846
2023-2024	Modernization, Repair, and Upgrade Projects	\$ 43,946,256
2023-2024	District Wide Fire & Irrigation Improvements	\$ 162,664
2023-2024	Program Management	\$ 1,600,000

<u>Measure H Total</u>		<u>\$ 733,395,866</u>
2023-2028	Academic and Safety Equal Access – New Construction and Major Modernization	\$ 387,453,460
2023-2028	School and Classroom Improvements – Campus Renewal / Furniture Replacement / Sustainability/Energy Reduction / STEAM and CTE Programs	\$ 213,613,085
2023-2028	Safety and Security Improvements – Safety / Path of Travel Remediation	\$ 21,956,188
2023-2028	PE and Athletic Programs - Playground Structures	\$ 105,373,133
2023-2028	Program Management	\$ 5,000,000

District Indebtedness

As of June 30, 2023, the District has incurred \$1,467,939,991 in long-term liabilities. Of this amount, \$693,485,243 are General Obligation Bonds and Accreted Interest backed by property tax increases voted on by District residents in 1999, 2002, 2012 and 2020, and \$52,460,000 is Lease Revenue Bonds, backed by Developer Fees and Mello-Roos Community Facilities funds.

Financial Outlook

The overall financial strategy underscores anticipation of an improved State Budget and increased funding, contingent on stable or growing enrollment. Ongoing risks include a continued projected decline in ADA, increased operating expenditures, such as rising special education costs and pension and health premium increases, and uncertain future state resources. However, the District is projecting improved fiscal stability due to the increase in on-going state funding.

Proactive measures have been implemented over the past fiscal years to curtail expenditures and bolster reserves. The adoption of two Fiscal Recovery Plans, enacted on February 4, 2021, and December 17, 2021, demonstrates the District's commitment to addressing the persistent structural deficit. Encouragingly, the 2023-24 First Interim report projects positive cash balances at June 30 for the fiscal years 2023-24, 2024-2025, and 2026-2027.

The District continues to work with its labor partners, community stakeholders, and Sacramento County Office of Education fiscal advisor to maintain fiscal stability. This collaborative approach reflects a commitment to inclusivity and comprehensive engagement in the pursuit of financial well-being.

BASIC FINANCIAL STATEMENTS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments (Note 2)	\$ 805,481,463	\$ 36,034	\$ 805,517,497
Receivables	67,176,998	9	67,177,007
Prepaid expenses	8,235	-	8,235
Internal balances	9,980	(9,980)	-
Stores inventory	2,494,974	-	2,494,974
Non-depreciable capital assets (Note 4)	75,764,967	-	75,764,967
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>588,836,531</u>	<u>-</u>	<u>588,836,531</u>
Total assets	<u>1,539,773,148</u>	<u>26,063</u>	<u>1,539,799,211</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - pensions (Notes 8 and 9)	120,155,934	-	120,155,934
Deferred outflows of resources - OPEB (Note 10)	68,922,967	-	68,922,967
Deferred loss on refunding of debt	<u>879,383</u>	<u>-</u>	<u>879,383</u>
Total deferred outflows of resources	<u>189,958,284</u>	<u>-</u>	<u>189,958,284</u>
LIABILITIES			
Accounts payable	178,388,914	1,016	178,389,930
Unpaid claims and claim adjustment expenses (Note 5)	300,701	-	300,701
Unearned revenue	21,217,449	-	21,217,449
Long-term liabilities (Note 6):			
Due within one year	56,337,790	-	56,337,790
Due after one year	<u>1,411,602,201</u>	<u>-</u>	<u>1,411,602,201</u>
Total liabilities	<u>1,667,847,055</u>	<u>1,016</u>	<u>1,667,848,071</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - OPEB (Note 10)	297,299,781	-	297,299,781
Deferred inflows of resources - pensions (Notes 8 and 9)	76,759,000	-	76,759,000
Deferred gain on refunding of debt	<u>5,317,304</u>	<u>-</u>	<u>5,317,304</u>
Total deferred inflows of resources	<u>379,376,085</u>	<u>-</u>	<u>379,376,085</u>
NET POSITION			
Net investment in capital assets	161,367,275	-	161,367,275
Restricted:			
Legally restricted programs	160,063,837	-	160,063,837
Capital projects	28,727,896	-	28,727,896
Debt service	71,570,589	-	71,570,589
Unrestricted	<u>(739,221,305)</u>	<u>25,047</u>	<u>(739,196,258)</u>
Total net position	<u>\$ (317,491,708)</u>	<u>\$ 25,047</u>	<u>\$ (317,466,661)</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Instruction	\$ 375,574,546	\$ 2,970,238	\$ 169,493,097	\$ 54	\$ (203,111,157)	\$ -	\$ (203,111,157)
Instruction-related services:							
Supervision and administration	31,658,839	38,177	68,701,173	-	37,080,511	-	37,080,511
Library, media and technology	2,251,354	38	523,270	-	(1,728,046)	-	(1,728,046)
School site administration	32,175,434	6,745	3,802,821	-	(28,365,868)	-	(28,365,868)
Pupil services:							
Home-to-school transportation	11,288,773	-	1,981,595	-	(9,307,178)	-	(9,307,178)
Food services	30,438,369	29,673	40,007,084	-	9,598,388	-	9,598,388
All other pupil services	50,007,469	89,730	39,351,448	-	(10,566,291)	-	(10,566,291)
General administration:							
Centralized data processing	5,712,616	8,579	567,251	-	(5,136,786)	-	(5,136,786)
All other general administration	24,358,250	8,346	9,780,176	-	(14,569,728)	-	(14,569,728)
Plant services	56,002,302	263,897	7,865,997	-	(47,872,408)	-	(47,872,408)
Ancillary services	5,018,243	13	1,977,391	-	(3,040,839)	-	(3,040,839)
Community services	275,436	2,661	11,091	-	(261,684)	-	(261,684)
Enterprise activities	67,235	-	1,330	-	(65,905)	-	(65,905)
Other outgo	1,420,167	294,561	6,551,003	-	5,425,397	-	5,425,397
Interest on long-term liabilities	39,819,563	-	-	-	(39,819,563)	-	(39,819,563)
Total governmental activities	666,068,596	3,712,658	350,614,727	54	(311,741,157)	-	(311,741,157)
Business-Type activities:							
Enterprise activities	25,155	-	-	-	-	(25,155)	(25,155)
Total governmental and business-type activities	<u>\$ 666,093,751</u>	<u>\$ 3,712,658</u>	<u>\$ 350,614,727</u>	<u>\$ 54</u>	<u>(311,741,157)</u>	<u>(25,155)</u>	<u>(311,766,312)</u>
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					135,490,883	-	135,490,883
Taxes levied for debt service					61,883,822	-	61,883,822
Taxes levied for other specific purposes					5,635,145	-	5,635,145
Federal and state aid not restricted to specific purposes					381,203,145	-	381,203,145
Interest and investment earnings					13,771,755	-	13,771,755
Interagency revenues					1,273,954	-	1,273,954
Miscellaneous					12,507,689	44,450	12,552,139
Total general revenues					<u>611,766,393</u>	<u>44,450</u>	<u>611,810,843</u>
Change in net position					300,025,236	19,295	300,044,531
Net position, July 1, 2022					<u>(617,516,944)</u>	<u>5,752</u>	<u>(617,511,192)</u>
Net position, June 30, 2023					<u>\$ (317,491,708)</u>	<u>\$ 25,047</u>	<u>\$ (317,466,661)</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	<u>General Fund</u>	<u>Building Fund</u>	<u>Bond Interest and Redemption Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and investments:					
Cash in County Treasury	\$ 372,001,647	\$ 61,742,944	\$ 64,975,700	\$ 56,223,945	\$ 554,944,236
Cash in banks	13,999	354,489	-	3,130,163	3,498,651
Cash in revolving fund	225,000	-	-	2,000	227,000
Cash with fiscal agent	-	225,891,716	8,007,526	-	233,899,242
Collections awaiting deposit	175,520	-	-	1,343,431	1,518,951
Receivables	14,861,990	1,218,314	996,958	9,865,823	26,943,085
Due from grantor governments	32,480,920	-	-	7,524,902	40,005,822
Due from other funds	7,955,468	-	-	2,034,633	9,990,101
Prepaid expenditures	8,235	-	-	-	8,235
Stores inventory	104,391	-	-	2,390,583	2,494,974
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 427,827,170</u>	<u>\$ 289,207,463</u>	<u>\$ 73,980,184</u>	<u>\$ 82,515,480</u>	<u>\$ 873,530,297</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 86,945,597	\$ 12,116,727	\$ 2,409,595	\$ 4,119,745	\$ 105,591,664
Due to grantor governments	60,273,351	-	-	2,291,524	62,564,875
Unearned revenue	19,569,449	-	-	1,648,000	21,217,449
Due to other funds	3,106,038	399	-	7,948,804	11,055,241
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>169,894,435</u>	<u>12,117,126</u>	<u>2,409,595</u>	<u>16,008,073</u>	<u>200,429,229</u>
Fund balances:					
Nonspendable	337,626	-	-	2,392,583	2,730,209
Restricted	122,284,326	277,090,337	71,570,589	64,114,824	535,060,076
Committed	85,832,540	-	-	-	85,832,540
Assigned	2,949,890	-	-	-	2,949,890
Unassigned	46,528,353	-	-	-	46,528,353
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>257,932,735</u>	<u>277,090,337</u>	<u>71,570,589</u>	<u>66,507,407</u>	<u>673,101,068</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 427,827,170</u>	<u>\$ 289,207,463</u>	<u>\$ 73,980,184</u>	<u>\$ 82,515,480</u>	<u>\$ 873,530,297</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET -
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total fund balances - Governmental Funds	\$	673,101,068
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$1,393,948,424 and the accumulated depreciation is \$729,346,926 (Note 4).		664,601,498
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at June 30, 2023 consisted of (Note 6):		
General Obligation Bonds	\$ (668,440,892)	
Accreted interest	(25,044,351)	
Lease Revenue Bonds	(52,060,000)	
Premium on issuance	(55,385,747)	
Net pension liability (Notes 8 and 9)	(393,568,000)	
Net OPEB liability (Note 10)	(267,466,012)	
Compensated absences	<u>(5,974,989)</u>	
		(1,467,939,991)
Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Net position of the Self-Insurance Fund is:		12,328,878
In the governmental funds, interest on long-term liabilities is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred:		(10,165,360)
Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government-wide statements, they are categorized as deferred outflows and are amortized over the life of the related debt.		879,383
Gains on the refunding of debt are recognized as income in the period they are incurred. In the government-wide statements, they are categorized as deferred inflows and are amortized over the life of the related debt.		(5,317,304)
In governmental funds, deferred outflows and inflows of resources relating to other postemployment benefits (OPEB) are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported (Note 10).		
Deferred outflows of resources relating to OPEB	68,922,967	
Deferred inflows of resources relating to OPEB	<u>(297,299,781)</u>	
		(228,376,814)
In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 8 and 9).		
Deferred outflows of resources relating to pensions	120,155,934	
Deferred inflows of resources relating to pensions	<u>(76,759,000)</u>	
		<u>43,396,934</u>
Total net position - governmental activities	\$	<u>(317,491,708)</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local control funding formula (LCFF):					
State apportionment	\$ 363,362,821	\$ -	\$ -	\$ 17,369,989	\$ 380,732,810
Local sources	119,980,714	-	-	-	119,980,714
Total LCFF	<u>483,343,535</u>	<u>-</u>	<u>-</u>	<u>17,369,989</u>	<u>500,713,524</u>
Federal sources	102,737,272	-	-	35,831,146	138,568,418
Other state sources	191,809,507	-	407,564	27,310,055	219,527,126
Other local sources	20,073,799	6,574,681	69,375,313	15,605,449	111,629,242
Total revenues	<u>797,964,113</u>	<u>6,574,681</u>	<u>69,782,877</u>	<u>96,116,639</u>	<u>970,438,310</u>
Expenditures:					
Current:					
Certificated salaries	229,980,325	-	-	14,116,812	244,097,137
Classified salaries	67,457,009	699,891	-	14,730,724	82,887,624
Employee benefits	189,601,959	434,722	-	19,790,936	209,827,617
Books and supplies	20,898,836	2,586,947	-	16,965,033	40,450,816
Contract services and operating expenditures	118,465,566	5,438,103	-	5,722,979	129,626,648
Other outgo	1,420,167	-	-	-	1,420,167
Capital outlay	25,340,223	55,520,951	-	2,016,392	82,877,566
Debt service:					
Principal retirement	-	-	20,927,074	2,970,000	23,897,074
Interest	-	154,887	28,102,809	2,497,974	30,755,670
Total expenditures	<u>653,164,085</u>	<u>64,835,501</u>	<u>49,029,883</u>	<u>78,810,850</u>	<u>845,840,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>144,800,028</u>	<u>(58,260,820)</u>	<u>20,752,994</u>	<u>17,305,789</u>	<u>124,597,991</u>
Other financing sources (uses):					
Transfers in	3,279,910	4,945	-	-	3,284,855
Transfers out	-	-	-	(3,284,855)	(3,284,855)
Proceeds from the sale of bonds	-	280,845,000	-	-	280,845,000
Deposit to escrow fund for refunding	-	(60,740,000)	-	-	(60,740,000)
Proceeds from disposal of capital assets	-	1,462,350	-	-	1,462,350
Premiums from issuance of bonds	-	9,252,457	14,073,126	-	23,325,583
Total other financing sources (uses)	<u>3,279,910</u>	<u>230,824,752</u>	<u>14,073,126</u>	<u>(3,284,855)</u>	<u>244,892,933</u>
Change in fund balances	148,079,938	172,563,932	34,826,120	14,020,934	369,490,924
Fund balances, July 1, 2022	<u>109,852,797</u>	<u>104,526,405</u>	<u>36,744,469</u>	<u>52,486,473</u>	<u>303,610,144</u>
Fund balances, June 30, 2023	<u>\$ 257,932,735</u>	<u>\$ 277,090,337</u>	<u>\$ 71,570,589</u>	<u>\$ 66,507,407</u>	<u>\$ 673,101,068</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGE IN FUND BALANCES GOVERNMENTAL FUNDS -
 TO THE STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2023

Net change in fund balances - Total Governmental Funds	\$	369,490,924
Amounts reported for governmental activities in the statement of activities are different because:		
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).		81,604,209
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).		(41,996,636)
In the governmental funds, the entire proceeds (loss) from the disposal of capital assets is reported as revenue (loss). In the statement of activities, only the resulting gain or loss is reported (Note 4)		(1,461,679)
Proceeds from debt are recognized as other financing sources in the governmental funds, but increases the long-term liabilities in the statement of net position (Note 6).		(280,845,000)
Repayment of principal on long-term liabilities is an expenditure in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).		23,897,074
Payments made to the refunding escrow is an other financing use in the governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).		60,740,000
Accreted interest is an expense that is not recorded in the governmental funds (Note 6).		137,799
Premiums related to the issuance of long-term liabilities is recognized as an other financing source in the governmental funds, but decreases the liability in the statement of net position. (Note 6).		(15,369,022)
In governmental funds, deferred inflows and deferred outflows of resources are not recognized. In the government-wide statements, deferred inflows and deferred outflows of resources are amortized over the life of the debt. The net activity in the deferred outflow for the current year is:		(5,678,561)
In governmental funds, interest on long-term liabilities is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred.		(4,779,622)

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost recovery basis. The change in net position for the Self-Insurance Fund was:	\$ (518,651)
In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 8 and 9):	32,550,157
In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6).	(449,657)
In the statement of activities, expenses related to net OPEB liability are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Notes 6 and 10).	<u>82,703,901</u>
Change in net position of governmental activities	<u>\$ 300,025,236</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION – PROPRIETARY FUNDS
June 30, 2023

	<u>Business-Type Activities Cafeteria Enterprise Fund</u>	<u>Governmental Activities Self Insurance Fund</u>
ASSETS		
Current assets:		
Cash and investments:		
Cash in County Treasury	\$ 36,034	\$ 11,140,961
Cash in banks	-	2,422
Cash with fiscal agent	-	250,000
Receivables	9	228,091
Due from other funds	549	1,077,746
Total current assets	36,592	12,699,220
LIABILITIES		
Current liabilities:		
Accounts payable	1,016	67,015
Due to other funds	10,529	2,626
Unpaid claims and claim adjustment expenses	-	300,701
Total current liabilities	11,545	370,342
NET POSITION		
Unrestricted	\$ 25,047	\$ 12,328,878

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN
NET POSITION – PROPRIETARY FUNDS
For the Year Ended June 30, 2023

	<u>Business-Type Activities Cafeteria Enterprise Fund</u>	<u>Governmental Activities Self Insurance Fund</u>
Operating revenues:		
Self insurance premiums	\$ -	\$ 13,952,848
Other state revenue	-	156
Other local revenue	<u>44,450</u>	<u>-</u>
Total operating revenues	<u>44,450</u>	<u>13,953,004</u>
Operating expenses:		
Classified salaries	12,335	397,237
Employee benefits	1,775	240,715
Books and supplies	11,045	36,169
Contract services	-	580,392
Provision for claims and claim adjustment expenses	<u>-</u>	<u>13,545,833</u>
Total operating expenses	<u>25,155</u>	<u>14,800,346</u>
Net operating income (loss)	19,295	(847,342)
Non-operating income:		
Interest income	<u>-</u>	<u>328,691</u>
Change in net position	19,295	(518,651)
Total net position, July 1, 2022	<u>5,752</u>	<u>12,847,529</u>
Total net position, June 30, 2023	<u>\$ 25,047</u>	<u>\$ 12,328,878</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For the year ended June 30, 2023

	<u>Business-Type Activities Cafeteria Enterprise Fund</u>	<u>Governmental Activities Self Insurance Fund</u>
Cash flows provided by operating activities:		
Cash received from self-insurance premiums and other revenue	\$ 44,441	\$ 13,770,520
Cash paid for employee benefits	(14,110)	(637,952)
Cash paid for claims	-	(13,575,405)
Cash paid for other expenses	(214)	936,786
	30,117	493,949
Net cash provided by operating activities		
Cash flows provided by investing activities:		
Interest income received	-	328,691
	30,117	822,640
Change in cash and investments		
Cash and investments, July 1, 2022	5,917	10,570,743
	\$ 36,034	\$ 11,393,383
Cash and investments, June 30, 2023		
Reconciliation of net operating income (loss) to net cash provided by operating activities:		
Net operating income (loss)	\$ 19,295	\$ (847,342)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
(Increase) decrease in:		
Receivables	(9)	(182,484)
Due from other funds	(549)	1,491,288
(Decrease) increase in:		
Unpaid claims and claim adjustment expenses	-	(29,572)
Accounts payable	851	64,278
Due to other funds	10,529	(2,219)
	10,822	1,341,291
Net cash provided by operating activities	\$ 30,117	\$ 493,949

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST FUND
June 30, 2023

	Scholarship <u>Trust</u>
ASSETS	
Cash and investments (Note 2)	
Cash on hand and in banks	\$ <u>431,600</u>
NET POSITION	
Restricted for scholarships	\$ <u>431,600</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
TRUST FUND
For the Year Ended June 30, 2023

	Scholarship Trust
Additions:	
Other local sources	\$ <u>45,256</u>
Deduction:	
Contract services and operating expenditures	<u>68,112</u>
Change in net position	(22,856)
Net position, July 1, 2022	<u>454,456</u>
Net position, June 30, 2023	<u>\$ 431,600</u>

See accompanying notes to the financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

A - Manifestations of Oversight

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

B - Accounting for Fiscal Matters

1. All major financing arrangements, contracts, and other transactions of the Corporation and the Authority must have the consent of the District.
2. Any deficits incurred by the Corporation and the Authority will be reflected in the lease payments of the District. Any surpluses of the Corporation and the Authority revert to the District at the end of the lease period.
3. It is anticipated that the District's lease payments will be the sole revenue source of the Corporation and the Authority.
4. The District has assumed a "moral obligation," and potentially a legal obligation, for any debt incurred by the Corporation and the Authority.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C - Scope of Public Service and Financial Presentation

1. The Corporation and the Authority were created for the sole purpose of financially assisting the District.
2. The Corporation is a nonprofit, public benefit corporation incorporated under the laws of the State of California and recorded by the Secretary of State. The Authority was created pursuant to a joint powers agreement between the District and the California Statewide Communities Development Authority, pursuant to the California Government Code, commencing with Section 6500. The Corporation and the Authority were formed to provide financing assistance to the District for construction and acquisition of major capital facilities. Upon completion the District intends to occupy all Corporation and Authority facilities. When the Authority's Lease Revenue Bonds have been paid with state reimbursements and the District's developer fees, title of all Corporation and Authority property will pass to the District for no additional consideration.
3. The Corporation's and the Authority's financial activity is presented in the financial statements in the Building Fund. Lease Revenue Bonds issued by the Authority are included in the government-wide financial statements. There are currently no outstanding Certificates of Participation under the Corporation as of June 30, 2023.

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

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

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Major Funds:

1. **General Fund:** The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.
2. **Building Fund:** The Building Fund is a capital projects fund used to account for resources used for the acquisition or construction of capital facilities by the District.
3. **Bond Interest and Redemption Fund:** The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. All records relating to the Bond Interest and Redemption Fund are maintained by the Sacramento County Auditor-Controller. The revenue for this fund is raised by school district taxes which are levied, collected, and administered by County officials. The Education Code stipulates that the tax rate levied shall be sufficient to provide monies for the payment of principal and interest as they become due on outstanding school district bonds.

B - Other Funds:

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

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

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

The Cafeteria Enterprise Fund is an enterprise fund within the District to operate a food service program including non-student related catering programs and other local food programs.

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

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was required as of June 30, 2023.

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

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

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

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt. Additionally, the District has recognized a deferred inflow of resources related to the recognition of the net pension liability and net OPEB liability reported in the Statement of Net Position.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 70,560,877	\$ 49,595,057	\$ 120,155,934
Deferred inflows of resources	\$ 63,873,000	\$ 12,886,000	\$ 76,759,000
Net pension liability	\$ 241,143,000	\$ 152,425,000	\$ 393,568,000
Pension expense	\$ 31,591,980	\$ 13,885,003	\$ 45,476,983

Compensated Absences: Compensated absences totaling \$5,974,989 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

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

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

Net Position: Net position is displayed in three components:

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A - Nonspendable Fund Balance: The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, store's inventory and prepaid expenditures.

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

C - Committed Fund Balance: The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance.

D - Assigned Fund Balance: The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however, as of June 30, 2023, no such designation has occurred.

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

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

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

While GASB Cod. Sec. 1300 and 1800 do not require Districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2023, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

New Accounting Pronouncements: In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB Statement No. 96 defines a subscription-based information technology arrangement and requires the recognition of a right to use subscription asset and corresponding subscription liability. This statement was effective for fiscal years beginning after June 15, 2022. There was no impact to the District's July 1, 2022 net position as a result of the implementation of GASB Statement No. 96.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2023 are reported at fair value and consisted of the following:

	Governmental Activities			Business-Type Activities	Fiduciary Activities
	Governmental Funds	Proprietary Fund	Total		
Pooled Funds:					
Cash in County Treasury	\$ 554,944,236	\$ 11,140,961	\$ 566,085,197	\$ 36,034	\$ -
Deposits:					
Cash on hand and in banks	3,498,651	2,422	3,501,073	-	431,600
Cash in revolving fund	227,000	-	227,000	-	-
Cash awaiting deposit	1,518,951	-	1,518,951	-	-
Total deposits	5,244,602	2,422	5,247,024	-	431,600
Investments:					
Cash with fiscal agent	233,899,242	250,000	234,149,242	-	-
Total cash and investments	\$ 794,088,080	\$ 11,393,383	\$ 805,481,463	\$ 36,034	\$ 431,600

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 2 – CASH AND INVESTMENTS (Continued)

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2023, the carrying amount of the District's accounts was \$5,247,024 and the bank balance was \$3,781,399. \$1,026,149 of the bank balance was FDIC insured and \$2,755,250 remained uninsured.

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

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2023, the District had no significant interest rate risk related to cash and investments held.

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

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2023, the District had no concentration of credit risk.

NOTE 3 – INTERFUND TRANSACTIONS

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

Interfund Receivables/Payables: Individual interfund receivable and payable balances at June 30, 2023 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 7,955,468	\$ 3,106,038
Building Fund	-	399
Non-Major Funds:		
Charter Schools	2,004,397	3,405,767
Adult Education	676	1,178,771
Child Development	1,096	2,581,084
Cafeteria	28,464	699,630
Developer Fees	-	83,552
Proprietary Fund:		
Self-Insurance	1,077,746	2,626
Cafeteria Enterprise	549	10,529
Totals	<u>\$ 11,068,396</u>	<u>\$ 11,068,396</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 3 – INTERFUND TRANSACTIONS (Continued)

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

Transfers for the 2022-2023 fiscal year were as follows:

Transfer from the Charter Schools Fund to the General Fund for Charter fees.	\$ 2,078,863
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	40,351
Transfer from the Adult Education Fund to the General Fund for indirect costs.	66,305
Transfer from the Child Development Fund to the General Fund for indirect costs.	436,427
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	657,964
Transfer from the County School Facilities Fund to the Building Fund for interest earned.	<u>4,945</u>
	<u>\$ 3,284,855</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2023 is shown below:

	Balance July 1, <u>2022</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance June 30, <u>2023</u>
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 21,223,495	\$ -	\$ 26,455	\$ 21,197,040
Work-in-process	19,419,987	51,723,095	16,575,155	54,567,927
Depreciable:				
Buildings	1,018,848,175	23,485,267	3,076,000	1,039,257,442
Site improvements	195,022,686	21,854,060	1,968,498	214,908,248
Equipment	<u>68,610,122</u>	<u>1,116,942</u>	<u>5,709,297</u>	<u>64,017,767</u>
Totals, at cost	<u>1,323,124,465</u>	<u>98,179,364</u>	<u>27,355,405</u>	<u>1,393,948,424</u>
Less accumulated depreciation:				
Buildings	(515,831,927)	(28,941,651)	(1,599,047)	(543,174,531)
Site improvements	(124,468,994)	(9,104,392)	(2,010,227)	(131,563,159)
Equipment	<u>(56,367,940)</u>	<u>(3,950,593)</u>	<u>(5,709,297)</u>	<u>(54,609,236)</u>
Total accumulated depreciation	<u>(696,668,861)</u>	<u>(41,996,636)</u>	<u>(9,318,571)</u>	<u>(729,346,926)</u>
Capital assets, net	<u>\$ 626,455,604</u>	<u>\$ 56,182,728</u>	<u>\$ 18,036,834</u>	<u>\$ 664,601,498</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 35,940,984
Food services	2,143,863
All other pupil services	1,322,339
Community services	103,384
All other general administration	1,920,820
Plant services	<u>565,246</u>
Total depreciation expense	<u>\$ 41,996,636</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 5 – SELF-INSURANCE CLAIMS

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

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

District management recomputes the liability annually using available updated claims data. Annually, the District obtains an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors. The liability for workers compensation is based on an actuarial study dated June 30, 2023 and June 30, 2022 for the years ended June 30, 2023 and June 30, 2022, respectively.

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

	June 30, <u>2022</u>	June 30, <u>2023</u>
Unpaid claim and claim adjustment expenses, beginning of year	\$ 458,433	\$ 330,273
Total incurred claims and claim adjustment expenses	13,431,429	13,545,833
Total payments	<u>(13,559,589)</u>	<u>(13,575,405)</u>
Total unpaid claims and claim adjustment expenses at end of year	<u>\$ 330,273</u>	<u>\$ 300,701</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 – LONG-TERM LIABILITIES

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2023 follows:

The Series 2007, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018 and 2019 Serial Bonds are authorized pursuant to the Election of 2002 and Election of 2012, and are payable from property taxes levied by the County of Sacramento.

<u>Series</u>	<u>Interest Rate</u>	<u>Original Maturity</u>	<u>Balance July 1, 2022</u>	<u>Current Year Issuance</u>	<u>Current Year Refunded & Matured</u>	<u>Balance June 30, 2023</u>
2007 - CA	4.6 - 4.8%	2032	\$ 26,077,966	\$ -	\$ 2,507,074.00	\$ 23,570,892
2012	2.0 - 5.3%	2031	60,740,000	-	60,740,000	-
2013 - A	2.0 - 5.0%	2038	10,840,000	-	420,000	10,420,000
2013 - B	5.7%	2038	40,000,000	-	-	40,000,000
2014	2.0 - 5.0%	2027	24,860,000	-	4,110,000	20,750,000
2015	2.0 - 5.0%	2030	18,580,000	-	1,965,000	16,615,000
2015 C1	2.0 - 5.0%	2041	59,010,000	-	-	59,010,000
2016	2.0-4.0%	2041	11,675,000	-	415,000	11,260,000
2017 - E	3.0-5.0%	2047	89,705,000	-	1,910,000	87,795,000
2017 - C	3.0-5.0%	2047	9,420,000	-	200,000	9,220,000
2018 - F	2.46%	2025	1,300,000	-	150,000	1,150,000
2019 - D	2.375-5.0%	2049	22,800,000	-	480,000	22,320,000
2021 - G	0.32% - 4.00%	2050	65,905,000	-	-	65,905,000
2021 Refunding	4.00%	2030	28,350,000	-	5,180,000	23,170,000
2022	4.0-5.0%	2053	-	225,000,000	-	225,000,000
2022 Refunding	5.00%	2031	-	55,845,000	3,590,000	52,255,000
			<u>\$ 469,262,966</u>	<u>\$ 280,845,000</u>	<u>\$ 81,667,074</u>	<u>\$ 668,440,892</u>

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2023 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 43,475,453	\$ 32,719,425	\$ 76,194,878
2025	37,566,992	31,203,940	68,770,932
2026	24,185,759	30,138,854	54,324,613
2027	24,872,433	29,570,573	54,443,006
2028	20,157,362	28,810,301	48,967,663
2029-2033	101,622,893	130,363,669	231,986,562
2034-2038	70,005,000	92,036,375	162,041,375
2039-2043	129,320,000	64,391,450	193,711,450
2044-2048	111,210,000	42,309,537	153,519,537
2049-2053	106,025,000	14,343,800	120,368,800
	<u>\$ 668,440,892</u>	<u>\$ 495,887,924</u>	<u>\$ 1,164,328,816</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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

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

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

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

On January 15, 2014, the District issued 2014 General Obligation Refunding Bonds totaling \$44,535,000. Bond proceeds were used to refund a portion of the District's 2002 General Obligation Bonds, Series 2005. The refunded bonds have been fully repaid.

On January 8, 2015, the District issued 2015 General Obligation Refunding Bonds totaling \$32,740,000. Bond proceeds were used to refund the District's 2002, General Obligation Bonds, Series 2005 and 2007. The refunded bonds have been fully repaid.

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

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

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

On November 21, 2019, the District issued 2019 Series D General Obligation Bonds totaling \$30,900,000. Bond proceeds are to be used for construction related projects.

On July 8, 2021, the District issued 2021 Series G General Obligation Bonds totaling \$77,100,000. Bond proceeds are to be used for construction related projects.

On July 8, 2021, the District issued 2021 General Obligation Refunding Bonds totaling \$33,355,000. Bond proceeds were used to refund the remaining portion of the District's 2011 GO Refunding Bonds. The refunded bonds have been fully repaid.

On July 21, 2022, the District issued 2022 General Obligation Bonds totaling \$225,000,000. Bond proceeds are to be used for construction related projects.

On July 21, 2022, the District issued 2022 General Obligation Refunding Bonds totaling \$55,845,000. Bond proceeds were used to refund the remaining portion of the District's 2012 GO Refunding Bonds. The refunded bonds have been fully repaid.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Although the current refunding resulted in the recognition of an accounting gain of \$5,317,304 for the year ended June 30, 2023, the District in effect reduced its aggregate debt service payments by \$4,765,875 over the next 8 years and obtained an economic gain of \$3,873,267.

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

Calculation of Cash Flow Savings:

Old debt service cash flows	\$ 76,631,250
Less: New debt service cash flows	<u>71,865,375</u>
Total cash flow savings	<u>\$ 4,765,875</u>

Calculation of Economic Gain:

PV of old debt service cash flows	\$ 62,409,888
PV of new debt service cash flows	<u>58,536,621</u>
Total economic gain	<u>\$ 3,873,267</u>

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

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

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 2,915,000	\$ 1,220,000	\$ 4,135,000
2025	3,025,000	1,074,250	4,099,250
2026	235,000	923,000	1,158,000
2027	-	911,250	911,250
2028	-	911,250	911,250
2029-2033	-	4,556,250	4,556,250
2034-2038	12,370,000	3,379,250	15,749,250
2039-2040	<u>5,855,000</u>	<u>442,750</u>	<u>6,297,750</u>
	<u>\$ 24,400,000</u>	<u>\$ 13,418,000</u>	<u>\$ 37,818,000</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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

Year Ending June 30,	Principal	Interest	Total
2024	\$ 200,000	\$ 1,131,294	\$ 1,331,294
2025	240,000	1,123,114	1,363,114
2026	3,215,000	1,113,298	4,328,298
2027	3,635,000	981,805	4,616,805
2028	3,785,000	833,133	4,618,133
2029-2033	<u>16,585,000</u>	<u>1,810,031</u>	<u>18,395,031</u>
	<u>\$ 27,660,000</u>	<u>\$ 6,992,675</u>	<u>\$ 34,652,675</u>

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2023 is shown below:

	Balance <u>July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>June 30, 2023</u>	Amounts Due Within <u>One Year</u>
Debt:					
General Obligation Bonds	\$ 469,262,966	\$ 280,845,000	\$ 81,667,074	\$ 668,440,892	\$ 41,015,000
Accreted interest	25,182,150	2,420,127	2,557,926	25,044,351	2,420,126
Lease Revenue Bonds	55,030,000	-	2,970,000	52,060,000	3,115,000
Premium on issuance	40,016,725	23,325,583	7,956,561	55,385,747	3,812,675
Other Long-Term Liabilities:					
Net Pension Liability					
(Notes 8 & 9)	247,054,000	146,514,000	-	393,568,000	-
Net OPEB liability (Note 10)	308,233,515	-	40,767,503	267,466,012	-
Compensated absences	<u>5,525,332</u>	<u>449,657</u>	<u>-</u>	<u>5,974,989</u>	<u>5,974,989</u>
	<u>\$ 1,150,304,688</u>	<u>\$ 453,554,367</u>	<u>\$ 135,919,064</u>	<u>\$ 1,467,939,991</u>	<u>\$ 56,337,790</u>

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 – FUND BALANCES

Fund balances, by category, at June 30, 2023 consisted of the following:

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total
Nonspendable:					
Revolving cash fund	\$ 225,000	\$ -	\$ -	\$ 2,000	\$ 227,000
Stores inventory	104,391	-	-	2,390,583	2,494,974
Prepaid expenditures	<u>8,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,235</u>
Subtotal nonspendable	<u>337,626</u>	<u>-</u>	<u>-</u>	<u>2,392,583</u>	<u>2,730,209</u>
Restricted:					
Legally restricted programs:					
Grants (unspent categorical revenues)	122,284,326	-	-	-	122,284,326
Student body activities	-	-	-	1,564,099	1,564,099
Adult education operations	-	-	-	1,061,008	1,061,008
Child development	-	-	-	1,239,859	1,239,859
Cafeteria operations	-	-	-	16,001,693	16,001,693
Charter schools	-	-	-	15,520,269	15,520,269
Capital projects	-	277,090,337	-	28,727,896	305,818,233
Debt service	<u>-</u>	<u>-</u>	<u>71,570,589</u>	<u>-</u>	<u>71,570,589</u>
Subtotal restricted	<u>122,284,326</u>	<u>277,090,337</u>	<u>71,570,589</u>	<u>64,114,824</u>	<u>535,060,076</u>
Committed:					
Unsettled Labor Negotiations Projected Multi-Year Cost	<u>85,832,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,832,540</u>
Subtotal committed	<u>85,832,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,832,540</u>
Assigned:					
Supplemental and Concentration Carryover Funds	<u>2,949,890</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,949,890</u>
Subtotal assigned	<u>2,949,890</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,949,890</u>
Unassigned:					
Designated for economic uncertainty	13,039,261	-	-	-	13,039,261
Unassigned	<u>33,489,092</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,489,092</u>
Subtotal unassigned	<u>46,528,353</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,528,353</u>
Total fund balances	<u>\$ 257,932,735</u>	<u>\$ 277,090,337</u>	<u>\$ 71,570,589</u>	<u>\$ 66,507,407</u>	<u>\$ 673,101,068</u>

(Continued)

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

General Information about the State Teachers' Retirement Plan

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

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

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

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

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

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

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

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for any 36 consecutive months of credited service.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation"), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year 2021–22.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, SB 90 and SB84, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2022. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2022.

Under CalSTRS 2% at 62, members pay 9% toward the normal cost and an additional 1.205 percent as per the CalSTRS Funding Plan for a total member contribution rate of 10.205 percent. The contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1% since the last time the member contribution rate was set. Based on the June 30, 2021, valuation adopted by the CalSTRS board in May 2022, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2022.

Employers – Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorized the CalSTRS board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2022, the CalSTRS board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2022–23 for a total employer contribution rate of 19.10%.

The CalSTRS employer contribution rates effective for fiscal year 2022 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Total</u>
July 1, 2022	8.250%	10.850%	19.100%
July 1, 2023 to June 30, 2046	8.250%	(1)	(1)
July 1, 2046	8.250%	Increase from AB 1469 rate ends in 2046-47	

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.25% total and no lower than 8.25%.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

The District contributed \$42,543,877 to the plan for the fiscal year ended June 30, 2023.

State – 10.828 percent of the members’ calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state’s share of the CalSTRS unfunded actuarial obligation by 2046. In May 2022, the CalSTRS board voted to keep the state supplemental contribution rate at 6.311% for fiscal year 2022–23 for a total contribution rate of 10.828%.

Special legislation appropriated supplemental state contributions to reduce the state’s portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2022-23. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, the “Rainy-Day Budget Stabilization Fund Act”, which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2021–22, CalSTRS received \$410.0 million in supplemental state contributions from Proposition 2 funds. Additionally, CalSTRS received a one-time supplemental payment of \$173.7 million from the General Fund in fiscal year 2021–22 to offset forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21.

The CalSTRS state contribution rates effective for fiscal year 2022-2023 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2022	2.017%	6.311%	2.50%	10.828%
July 01, 2023 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The CalSTRS board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

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

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 241,143,000
State's proportionate share of the net pension liability associated with the District	<u>136,300,000</u>
	<u>\$ 377,443,000</u>

The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2022, the District's proportion was 0.347 percent, which was an increase of 0.010 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$31,591,980 and revenue of \$21,868,206 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 198,000	\$ 18,081,000
Changes of assumptions	11,959,000	-
Net differences between projected and actual earnings on investments	-	11,792,000
Changes in proportion and differences between District contributions and proportionate share of contributions	15,860,000	34,000,000
Contributions made subsequent to measurement date	<u>42,543,877</u>	<u>-</u>
Total	<u>\$ 70,560,877</u>	<u>\$ 63,873,000</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

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

\$42,543,877 reported as deferred outflows of resources related to pensions resulting from contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2024	\$ (3,062,400)
2025	\$ (16,260,400)
2026	\$ (22,348,400)
2027	\$ 11,764,600
2028	\$ (6,268,900)
2029	\$ 319,500

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

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

Mortality: CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate:

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

	1% Decrease <u>(6.10%)</u>	Current Discount Rate <u>(7.10%)</u>	1% Increase <u>(8.10%)</u>
District's proportionate share of the net pension liability	<u>\$ 409,550,000</u>	<u>\$ 241,143,000</u>	<u>\$ 101,314,000</u>

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

(Continued)

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

General Information about the Public Employer’s Retirement Fund B

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

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at: <https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>.

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

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

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2023 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2022-2023.

Employers - The employer contribution rate was 25.37 percent of applicable member earnings.

The District contributed \$19,633,057 to the plan for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2023, the District reported a liability of \$152,425,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District’s proportion of the net pension liability was based on the District’s share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2022, the District’s proportion was 0.443 percent, which was a decrease of 0.018 percent from its proportion measured as of June 30, 2021.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

For the year ended June 30, 2023, the District recognized pension expense of \$13,885,003. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 689,000	\$ 3,793,000
Changes of assumptions	11,276,000	-
Net differences between projected and actual earnings on investments	17,997,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	9,093,000
Contributions made subsequent to measurement date	<u>19,633,057</u>	<u>-</u>
Total	<u>\$ 49,595,057</u>	<u>\$ 12,886,000</u>

\$19,633,057 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2024	\$ 529,000
2025	\$ 2,906,000
2026	\$ 2,667,500
2027	\$ 10,973,500

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 3.9 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total pension liability June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	June 30, 2000 through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.30% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 80% of scale MP2020. For more details on this table, please refer to the 2021 experience study report.

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 2000 to 2019, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

During the 2021-22 measurement period, the financial reporting discount rate for PERF B was lowered from 7.15 percent to 6.90 percent. In addition, the inflation assumption was reduced from 2.50 percent to 2.30 percent. Lastly, demographic assumptions for mortality rates were updated.

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

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Expected Real Rates of Return Years 1-10 (1, 2)</u>
Global Equity – cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	.27%
Mortgage-backed Securities	5.00%	.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

- (1) An expected inflation rate of 2.30% used for this period
- (2) Figures are based on the 2021-22 CalPERS Asset Liability Management Study

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

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

Discount Rate: The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

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

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease <u>(5.90%)</u>	Current Discount Rate <u>(6.90%)</u>	1% Increase <u>(7.90%)</u>
District’s proportionate share of the net pension liability	<u>\$ 220,186,000</u>	<u>\$ 152,425,000</u>	<u>\$ 96,423,000</u>

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

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information - Other Postemployment Benefits Plan (OPEB)

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

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

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

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

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

Employees Covered by Benefit Terms: The following is a table of plan participants as of the June 30, 2023 valuation:

	<u>Number of Participants</u>
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	3,199
Active employees	<u>3,903</u>
	<u><u>7,102</u></u>

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Contributions to the Plan are voluntary. Contributions to the Plan from the District were \$28,080,859 for the year ended June 30, 2023.

OPEB Plan Investments: The plan discount rate of 6.10% was determined using the following asset allocation and assumed rate of return blended with the 20-year high grade municipal bond rate as of June 30, 2022:

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return Year 1 - 5</u>	<u>Expected Real Rate of Return Years 6+</u>
Global Equity	49%	6.80%	6.80%
Fixed Income	23	0.90	2.70
Treasury Inflation-Protected Securities	5	0.60	2.80
Real Estate Investment Trusts	20	5.40	6.00
Commodities	3	3.20	3.40

*Geometric average

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

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

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

Money-weighted rate of return on OPEB plan investments 6.15%

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

Actuarial Assumptions: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Valuation date	June 30, 2022
Measurement date	June 30, 2022
Funding Method	Entry age normal, level percent of pay
General Inflation Rate	2.50%
Long Term Return on Assets	6.15% as of June 30, 2022, net of plan investment expenses and including inflation
Discount rate	6.10% as of June 30, 2022, determined by the blending of the asset returns and the 20-year high grade municipal bond rate as of June 30, 2022 less 0.1% for trust administration fees.
Salary increase	3.0% per year, used only to allocate the cost of benefits between service years
Assumed Wage inflation	3.0% per year; used as a component of assumed salary increases
Health care cost trend rate	15% for Kaiser Certificated plans, 9% for Kaiser Classified and Management plans, 6.8% for all others.
Mortality	For certificated employees the 2019 CalSTRS mortality tables were used For classified employees the 2017 CalPERS active mortality for miscellaneous employees were used

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation
Participation Rate	<p>Active Employees: 90% of active benefits-eligible employees who qualify for District paid retiree premiums are assumed to elect to continue their current plan coverage in retirement. Those not currently covered are assumed to elect as follows: 1) Waiving SCTA Actives - SCTA Opt-Out Subsidy; 2) Waiving Non-SCTA Actives - Kaiser HMO (Mgmt/Class)</p> <p>25% of active employees who qualify access to coverage in retirement, but not for District paid premiums are assumed to continue medical coverage in retirement.</p> <p>Retired Participants: Existing medical plan elections are assumed to be continued until age 65 (Medicare eligibility)</p>

Changes in the Net OPEB Liability:

	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance, June 30, 2022	\$ 442,140,012	\$ 133,906,497	\$ 308,233,515
Changes for the year:			
Service cost	9,390,965	-	9,390,965
Interest	30,032,848	-	30,032,848
Actuarial experience	(73,787,272)	(27,603,324)	(46,183,948)
Assumption changes	4,093,581	-	4,093,581
Employer contributions	-	28,457,590	(28,457,590)
Interest income	-	9,677,281	(9,677,281)
Administrative expense	-	(33,922)	33,922
Benefit payments	(19,742,892)	(19,742,892)	-
Net change	(50,012,770)	(9,245,267)	(40,767,503)
Balance, June 30, 2023	\$ 392,127,242	\$ 124,661,230	\$ 267,466,012

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

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

The changes in assumptions include a change in the discount rate from 6.80 percent in the prior valuation, to 6.10 percent in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2023, which had a significant effect on the District's total OPEB liability.

Sensitivity of the Net OPEB Liability to Assumptions: The following presents the net OPEB liability calculated using the discount rate of 6.10 percent. The schedule also shows what the net OPEB liability would be if it were calculated using a discount rate that is 1 percent lower (5.10 percent) and 1 percent higher (7.10 percent):

	1% Decrease <u>(5.10%)</u>	Current Discount Rate <u>(6.10%)</u>	1% Increase <u>(7.10%)</u>
Net OPEB liability	\$ 321,797,704	\$ 267,466,012	\$ 222,697,600

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

	1% Decrease <u>(-1.0%)</u>	Healthcare Cost Trend Rates Rate*	1% Increase <u>(1.0%)</u>
Net OPEB liability	\$ 217,940,533	\$ 267,466,012	\$ 329,174,876

* Healthcare Cost Trend Rate was assumed to start at 15% for Kaiser Certificated plans, 9% for Kaiser Classified and Management plans, and 6.8% for all others (increases effective January 1, 2024) and grade down to 3.9% for years 2076 and later.

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2023, the District recognized OPEB expense of \$54,623,042. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,504,841	\$ 161,410,584
Changes of assumptions	27,527,514	135,889,197
Net differences between projected and actual earnings on investments	11,809,753	-
Benefits paid subsequent to measurement date	<u>28,080,859</u>	<u>-</u>
Total	<u>\$ 68,922,967</u>	<u>\$ 297,299,781</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

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

\$28,080,859 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2024	\$ (79,468,145)
2025	\$ (70,980,901)
2026	\$ (44,217,042)
2027	\$ (40,541,608)
2028	\$ (13,704,228)
Thereafter	\$ (7,545,749)

Differences between projected and actual earnings on investment are amortized over a closed period of 5 years as of the June 30, 2024 measurement date. Changes in assumptions and differences between expected and actual experience are amortized over a closed period of 6.75 years as of the June 30, 2022 measurement date.

NOTE 11 – JOINT POWERS AGREEMENTS

Schools Insurance Authority: The District is a member with other school districts of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program for property and liability coverage. The joint powers agency is to be self-sustaining through member premiums. SIA enters into insurance agreements for coverage above self-insured retention layers, whereby it cedes various amounts of risk to other insurance companies or joint power authorities. SIA's Property, Liability and Workers' Compensation Programs provide self-insured retention of \$100,000, \$750,000 and \$1,000,000 per incident, respectively. The District continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year. The following is a summary of financial information for SIA at June 30, 2022 (most recent information available):

Total assets	\$ 211,771,868
Deferred outflows	\$ 1,751,462
Total liabilities	\$ 86,615,462
Deferred inflows	\$ 3,674,124
Total net position	\$ 123,233,744
Total revenues	\$ 59,357,945
Total expenses	\$ 66,482,201
Change in net position	\$ (7,124,256)

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

(Continued)

NOTE 12 – CONTINGENCIES

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

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

At June 30, 2023, the District had approximately \$54.8 million in outstanding construction contract commitments.

NOTE 13 – MANAGEMENT'S PLANS

Since September 2018, following the disapproval of the District's adopted General Fund budget for the 2018-19 fiscal year by the Sacramento County Office of Education (SCOE), the Board of Education, Superintendent, management, staff, and labor partners have engaged in collaborative efforts. The focus has been on identifying constructive solutions to address the structural deficit evident in both current and future fiscal years' financial projections. This ongoing collaboration underscores a steadfast commitment to fostering a positive and proactive approach towards financial sustainability and effective governance, with a dedication to continuing the collaborative culture in pursuit of shared goals.

Due to Education Code provisions, the District's financial standing prompted a sequence of measures, including the implementation of a Fiscal Health Risk Analysis conducted by the Fiscal Crisis and Management Assistance Team (FCMAT) and an audit conducted by the California State Auditor. Moreover, the Sacramento County Office of Education (SCOE) appointed a fiscal advisor to collaborate with the District, undertaking a thorough review of the budget for accuracy and providing assistance to District staff. This comprehensive approach reflects an ongoing commitment to the process, ensuring a thorough evaluation and continued support to address any financial challenges effectively. The fiscal advisor actively supports District processes, emphasizing efficiency and adherence to district policies to further enhance financial management practices.

In December 2018, FCMAT issued the results of its analysis that concluded, unless changes are made, the District is at risk of insolvency, which leads to a state loan and an appointed administrator. The analysis focused on identifying district systems and processes where improvements can be made. Immediately, the District began taking steps to implement business process changes and adopt FCMAT's recommendations. Additionally, in December of 2019, the State Auditor issued its independent performance audit report on the fiscal condition of the District. The report includes several recommendations to assist the District in moving towards fiscal solvency.

Uncertainty surrounds ongoing State funding for K-12 Districts, with potential future impacts stemming from a recessionary economy, including possible adjustments to funding rates, enrollment, declining average daily attendance, and the expiration of one-time funding sources. However, the District anticipates improved fiscal stability due to increased ongoing State funding and funding mechanisms implemented by the State to mitigate the decline in ADA. The 2023-24 First Interim report and multi-year projections, report the District expects a positive cash balance through June 2026. The District will continue to be closely monitored to ensure it maintains sufficient cash reserves to meet its current and future obligations.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 14 – SUBSEQUENT EVENTS

On February 7, 2024, the 2024 General Obligation Refunding Bonds were issued in total of \$75,825,000. The bonds were issued to refund a certain portion of the 2012 General Obligation Refunding Bonds. The bonds range in maturity date with a final payoff on August 1, 2048 with interest rates ranging from 4.00% to 5.25%.

REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2023

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
LCFF:				
State apportionment	\$ 349,505,330	\$ 368,144,805	\$ 363,362,821	\$ (4,781,984)
Local sources	106,818,372	115,925,859	119,980,714	4,054,855
Total LCFF	<u>456,323,702</u>	<u>484,070,664</u>	<u>483,343,535</u>	<u>(727,129)</u>
Federal sources	91,620,567	152,870,074	102,737,272	(50,132,802)
Other state sources	133,686,719	188,637,720	191,809,507	3,171,787
Other local sources	8,258,946	10,478,096	20,073,799	9,595,703
Total revenues	<u>689,889,933</u>	<u>836,056,554</u>	<u>797,964,113</u>	<u>(38,092,441)</u>
Expenditures:				
Current:				
Certificated salaries	242,978,512	239,363,630	229,980,325	9,383,305
Classified salaries	70,677,912	69,800,201	67,457,009	2,343,192
Employee benefits	215,767,200	203,444,790	189,601,959	13,842,831
Books and supplies	29,337,531	54,287,681	20,898,836	33,388,845
Contract services and operating expenditures	85,526,262	159,973,038	118,465,566	41,507,472
Other outgo	348,442	1,544,214	1,420,167	124,047
Capital outlay	5,429,251	39,936,801	25,340,223	14,596,578
Total expenditures	<u>650,065,110</u>	<u>768,350,355</u>	<u>653,164,085</u>	<u>115,186,270</u>
Excess of revenues over expenditures	<u>39,824,823</u>	<u>67,706,199</u>	<u>144,800,028</u>	<u>77,093,829</u>
Other financing sources:				
Transfers in	2,342,426	3,467,968	3,279,910	(188,058)
Total other financing sources	<u>2,342,426</u>	<u>3,467,968</u>	<u>3,279,910</u>	<u>(188,058)</u>
Change in fund balance	42,167,249	71,174,167	148,079,938	76,905,771
Fund balance, July 1, 2022	<u>109,852,797</u>	<u>109,852,797</u>	<u>109,852,797</u>	<u>-</u>
Fund balance, June 30, 2023	<u>\$ 152,020,046</u>	<u>\$ 181,026,964</u>	<u>\$ 257,932,735</u>	<u>\$ 76,905,771</u>

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
For the Year Ended June 30, 2023

Last 10 Fiscal Years

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
TOTAL OPEB LIABILITY						
Service cost	\$ 33,273,763	\$ 28,429,909	\$ 20,002,277	\$ 22,361,924	\$ 8,647,600	\$ 9,390,965
Interest on total OPEB liability	24,982,078	28,454,100	25,888,179	26,023,049	28,912,863	30,032,848
Differences between expected and actual experience	-	(135,537,910)	-	(98,105,689)	-	(73,787,272)
Changes of assumptions	(89,783,252)	(83,559,205)	29,041,398	(170,763,789)	10,859,088	4,093,581
Benefit payments	<u>(20,462,037)</u>	<u>(19,351,654)</u>	<u>(19,644,632)</u>	<u>(18,690,251)</u>	<u>(21,345,655)</u>	<u>(19,742,892)</u>
Net change in total OPEB liability	(51,989,448)	(181,564,760)	55,287,222	(239,174,756)	27,073,896	(50,012,770)
Total OPEB liability - beginning of year (a)	<u>832,507,858</u>	<u>780,518,410</u>	<u>598,953,650</u>	<u>654,240,872</u>	<u>415,066,116</u>	<u>442,140,012</u>
Total OPEB liability - end of year (b)	<u>\$ 780,518,410</u>	<u>\$ 598,953,650</u>	<u>\$ 654,240,872</u>	<u>\$ 415,066,116</u>	<u>\$ 442,140,012</u>	<u>\$ 392,127,242</u>
PLAN FIDUCIARY NET POSITION						
Contributions - employer	\$ 48,000,844	\$ 33,078,830	\$ 28,640,257	\$ 26,713,074	\$ 31,199,420	\$ 28,457,590
Net investment income	3,951,473	4,395,048	4,575,947	3,013,601	26,761,724	(17,926,043)
Administrative expenses	(19,446)	(29,756)	(15,667)	(42,420)	(36,839)	(33,922)
Other expenses	-	(72,482)	-	-	-	-
Benefit payments	<u>(20,462,037)</u>	<u>(19,351,654)</u>	<u>(19,644,632)</u>	<u>(18,690,251)</u>	<u>(21,345,655)</u>	<u>(19,742,892)</u>
Change in plan fiduciary net position	31,470,834	18,019,986	13,555,905	10,994,004	36,578,650	(9,245,267)
Fiduciary trust net position - beginning of year (c)	<u>23,287,118</u>	<u>54,757,952</u>	<u>72,777,938</u>	<u>86,333,843</u>	<u>97,327,847</u>	<u>133,906,497</u>
Fiduciary trust net position - end of year (d)	<u>\$ 54,757,952</u>	<u>\$ 72,777,938</u>	<u>\$ 86,333,843</u>	<u>\$ 97,327,847</u>	<u>\$ 133,906,497</u>	<u>\$ 124,661,230</u>
Net OPEB liability - beginning (a) - (c)	<u>\$ 809,220,740</u>	<u>\$ 725,760,458</u>	<u>\$ 526,175,712</u>	<u>\$ 567,907,029</u>	<u>\$ 317,738,269</u>	<u>\$ 308,233,515</u>
Net OPEB liability - ending (b) - (d)	<u>\$ 725,760,458</u>	<u>\$ 526,175,712</u>	<u>\$ 567,907,029</u>	<u>\$ 317,738,269</u>	<u>\$ 308,233,515</u>	<u>\$ 267,466,012</u>
Plan fiduciary net position as a percentage of the total OPEB liability	7%	12%	13%	23%	30%	32%
Covered employee payroll	\$ 263,777,849	\$ 284,495,904	\$ 271,833,894	\$ 279,376,002	\$ 302,034,133	\$ 343,087,661
Net OPEB liability as a percentage of covered employee payroll	275%	185%	209%	114%	102%	78%

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

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT'S CONTRIBUTIONS - OPEB
For the Year Ended June 30, 2023

	Other Postemployment Benefits Last 10 Fiscal Years					
	<u>2018</u>	<u>2019</u>	<u>2020*</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actuarially determined contribution	\$ 41,766,451	\$ 29,997,546	\$ 30,861,105	\$ 31,958,000	\$ 28,427,786	\$ 29,218,878
Contributions in relation to the actuarially determined contribution	<u>(33,078,830)</u>	<u>(28,640,257)</u>	<u>(26,713,074)</u>	<u>(31,199,420)</u>	<u>(28,457,590)</u>	<u>(28,080,859)</u>
Contribution deficiency (excess)	<u>\$ 8,687,621</u>	<u>\$ 1,357,289</u>	<u>\$ 4,148,031</u>	<u>\$ 758,580</u>	<u>\$ (29,804)</u>	<u>\$ 1,138,019</u>
Covered employee payroll	\$ 284,495,904	\$ 271,833,894	\$ 279,376,002	\$ 302,034,133	\$ 343,087,662	\$ 326,710,014
Contributions as a percentage of covered employee payroll	11.63%	10.54%	9.56%	10.33%	8.29%	8.60%

*The ADC for the District's fiscal year end June 30, 2020 was determined as part of the June 30, 2019 valuation using a 3.90% discount rate.

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

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2023

	State Teachers' Retirement Plan Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
District's proportion of the net pension liability	0.382%	0.375%	0.371%	0.372%	0.385%	0.396%	0.376%	0.337%	0.347%
District's proportionate share of the net pension liability	\$ 233,056,000	\$ 252,331,000	\$ 299,780,000	\$ 344,390,000	\$ 353,827,000	\$ 357,334,000	\$ 364,571,000	\$ 153,342,000	\$ 241,143,000
State's proportionate share of the net pension liability associated with the District	<u>134,692,000</u>	<u>133,455,000</u>	<u>170,676,000</u>	<u>203,739,000</u>	<u>202,583,000</u>	<u>194,951,000</u>	<u>199,236,000</u>	<u>91,235,000</u>	<u>136,300,000</u>
Total net pension liability	<u>\$ 367,748,000</u>	<u>\$ 385,786,000</u>	<u>\$ 470,456,000</u>	<u>\$ 548,129,000</u>	<u>\$ 556,410,000</u>	<u>\$ 552,285,000</u>	<u>\$ 563,807,000</u>	<u>\$ 244,577,000</u>	<u>\$ 377,443,000</u>
District's covered payroll	\$ 170,012,000	\$ 173,962,000	\$ 184,718,000	\$ 197,366,000	\$ 202,167,000	\$ 220,584,000	\$ 212,770,000	\$ 213,026,000	\$ 238,060,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	137.08%	145.05%	162.29%	174.49%	175.02%	161.99%	171.35%	71.98%	101.30%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%

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

All years prior to 2015 are not available.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2023

	Public Employer's Retirement Fund B Last 10 Fiscal Years								
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
District's proportion of the net pension liability	0.541%	0.534%	0.533%	0.518%	0.541%	0.527%	0.475%	0.461%	0.443%
District's proportionate share of the net pension liability	\$ 61,440,000	\$ 78,659,000	\$ 105,299,000	\$ 123,753,000	\$ 144,170,000	\$ 153,723,000	\$ 145,701,000	\$ 93,712,000	\$ 152,425,000
District's covered payroll	\$ 56,813,000	\$ 59,079,000	\$ 63,963,000	\$ 66,095,000	\$ 72,476,000	\$ 73,410,000	\$ 68,605,000	\$ 66,484,000	\$ 70,550,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.62%	187.24%	198.92%	209.40%	212.38%	140.95%	216.05%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%

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

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2023

State Teachers' Retirement Plan
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 15,447,858	\$ 19,820,280	\$ 24,828,643	\$ 29,172,733	\$ 35,911,088	\$ 36,383,635	\$ 34,403,690	\$ 40,279,774	\$ 42,543,877
Contributions in relation to the contractually required contribution	<u>(15,447,858)</u>	<u>(19,820,280)</u>	<u>(24,828,643)</u>	<u>(29,172,733)</u>	<u>(35,911,088)</u>	<u>(36,383,635)</u>	<u>(34,403,690)</u>	<u>(40,279,774)</u>	<u>(42,543,877)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 173,962,000	\$ 184,718,000	\$ 197,366,000	\$ 202,167,000	\$ 220,584,000	\$ 212,770,000	\$ 213,026,000	\$ 238,060,000	\$ 222,743,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***	19.10%

All years prior to 2015 are not available.

* This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB 90.

** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

*** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2023

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Contractually required contribution	\$ 6,954,207	\$ 7,577,683	\$ 9,180,596	\$ 11,256,216	\$ 13,259,325	\$ 13,529,537	\$ 13,762,087	\$ 16,163,003	\$ 19,633,057
Contributions in relation to the contractually required contribution	<u>(6,954,207)</u>	<u>(7,577,683)</u>	<u>(9,180,596)</u>	<u>(11,256,216)</u>	<u>(13,259,325)</u>	<u>(13,529,537)</u>	<u>(13,762,087)</u>	<u>(16,163,003)</u>	<u>(19,633,057)</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
District's covered payroll	\$ 59,079,000	\$ 63,963,000	\$ 66,095,000	\$ 72,476,000	\$ 73,410,000	\$ 68,605,000	\$ 66,484,000	\$ 70,550,000	\$ 77,387,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%

All years prior to 2015 are not available.

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

NOTE 1 - PURPOSE OF SCHEDULES

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

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

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

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

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

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The discount rate for the Net OPEB liability was 2.92, 3.56, 4.25, 3.90, 7.00, 6.80 and 6.10 percent in the June 30, 2016, 2017, 2018, 2019, 2020, 2021 and 2022 actuarial reports, respectively.

The discount rate used for the Public Employer's Retirement Fund B (PERF B) plan was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15, 7.15 and 6.90 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The inflation rate used for the PERF B plan was 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, and 2.30 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

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

<u>Assumption</u>	<u>Measurement Period</u>							
	As of June 30, <u>2022</u>	As of June 30, <u>2021</u>	As of June 30, <u>2020</u>	As of June 30, <u>2019</u>	As of June 30, <u>2018</u>	As of June 30, <u>2017</u>	As of June 30, <u>2016</u>	As of June 30, <u>2015</u>
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2023

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	County School Facilities Fund	Community Facilities Fund	Total
ASSETS									
Cash in County Treasury	\$ -	\$ 18,691,327	\$ 674,652	\$ 1,075,321	\$ 7,699,332	\$ 26,310,331	\$ -	\$ 1,772,982	\$ 56,223,945
Cash in banks	1,564,099	10	533,598	41,775	433,675	550,463	-	6,543	3,130,163
Cash in revolving account	-	-	-	-	2,000	-	-	-	2,000
Collections Awaiting Deposit	-	-	-	-	1,343,431	-	-	-	1,343,431
Receivables	-	429,401	26,016	33,357	8,803,165	550,927	-	22,957	9,865,823
Due from grantor government	-	1,525,009	1,333,073	4,666,820	-	-	-	-	7,524,902
Due from other funds	-	2,004,397	676	1,096	28,464	-	-	-	2,034,633
Stores inventory	5,934	-	-	-	2,384,649	-	-	-	2,390,583
Total assets	\$ 1,570,033	\$ 22,650,144	\$ 2,568,015	\$ 5,818,369	\$ 20,694,716	\$ 27,411,721	\$ -	\$ 1,802,482	\$ 82,515,480
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ -	\$ 1,052,997	\$ 307,759	\$ 842,241	\$ 1,513,993	\$ 395,061	\$ -	\$ 7,694	\$ 4,119,745
Due to grantor government	-	2,291,524	-	-	-	-	-	-	2,291,524
Unearned revenue	-	379,587	20,477	1,155,185	92,751	-	-	-	1,648,000
Due to other funds	-	3,405,767	1,178,771	2,581,084	699,630	83,552	-	-	7,948,804
Total liabilities	-	7,129,875	1,507,007	4,578,510	2,306,374	478,613	-	7,694	16,008,073
Fund balances:									
Nonspendable	5,934	-	-	-	2,386,649	-	-	-	2,392,583
Restricted	1,564,099	15,520,269	1,061,008	1,239,859	16,001,693	26,933,108	-	1,794,788	64,114,824
Total fund balance	1,570,033	15,520,269	1,061,008	1,239,859	18,388,342	26,933,108	-	1,794,788	66,507,407
Total liabilities and fund balances	\$ 1,570,033	\$ 22,650,144	\$ 2,568,015	\$ 5,818,369	\$ 20,694,716	\$ 27,411,721	\$ -	\$ 1,802,482	\$ 82,515,480

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 ALL NON-MAJOR FUNDS
 For the Year Ended June 30, 2023

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	County School Facilities Fund	Community Facilities Fund	Total
Revenues:									
LCFF	\$ -	\$ 17,369,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,369,989
Federal sources	-	465,011	1,325,129	6,544,180	27,496,826	-	-	-	35,831,146
Other state sources	-	8,980,902	3,318,775	7,501,200	7,509,178	-	-	-	27,310,055
Other local sources	1,306,501	523,671	2,313,033	736,860	729,269	7,940,610	54	2,055,451	15,605,449
Total revenues	<u>1,306,501</u>	<u>27,339,573</u>	<u>6,956,937</u>	<u>14,782,240</u>	<u>35,735,273</u>	<u>7,940,610</u>	<u>54</u>	<u>2,055,451</u>	<u>96,116,639</u>
Expenditures:									
Current:									
Certificated salaries	-	8,158,370	2,038,386	3,920,056	-	-	-	-	14,116,812
Classified salaries	-	1,079,097	1,316,221	2,609,604	9,725,802	-	-	-	14,730,724
Employee benefits	-	5,745,084	2,147,289	5,124,941	6,773,622	-	-	-	19,790,936
Books and supplies	1,184,409	1,018,091	236,414	884,510	13,641,609	-	-	-	16,965,033
Contract services and operating expenditures	-	2,975,618	1,475,651	168,666	979,391	108,304	-	15,349	5,722,979
Capital outlay	-	71,276	-	1,278,839	149,931	516,346	-	-	2,016,392
Debt service:									
Principal retirement	-	-	-	-	-	2,970,000	-	-	2,970,000
Interest	-	-	-	-	-	1,139,474	-	1,358,500	2,497,974
Total expenditures	<u>1,184,409</u>	<u>19,047,536</u>	<u>7,213,961</u>	<u>13,986,616</u>	<u>31,270,355</u>	<u>4,734,124</u>	<u>-</u>	<u>1,373,849</u>	<u>78,810,850</u>
Excess (deficiency) of revenues over (under) expenditures	<u>122,092</u>	<u>8,292,037</u>	<u>(257,024)</u>	<u>795,624</u>	<u>4,464,918</u>	<u>3,206,486</u>	<u>54</u>	<u>681,602</u>	<u>17,305,789</u>
Other financing uses:									
Transfers out	-	(2,119,214)	(66,305)	(436,427)	(657,964)	-	(4,945)	-	(3,284,855)
Total other financing uses	-	(2,119,214)	(66,305)	(436,427)	(657,964)	-	(4,945)	-	(3,284,855)
Net change in fund balances	122,092	6,172,823	(323,329)	359,197	3,806,954	3,206,486	(4,891)	681,602	14,020,934
Fund balances, July 1, 2022	<u>1,447,941</u>	<u>9,347,446</u>	<u>1,384,337</u>	<u>880,662</u>	<u>14,581,388</u>	<u>23,726,622</u>	<u>4,891</u>	<u>1,113,186</u>	<u>52,486,473</u>
Fund balances, June 30, 2023	<u>\$ 1,570,033</u>	<u>\$ 15,520,269</u>	<u>\$ 1,061,008</u>	<u>\$ 1,239,859</u>	<u>\$ 18,388,342</u>	<u>\$ 26,933,108</u>	<u>\$ -</u>	<u>\$ 1,794,788</u>	<u>\$ 66,507,407</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2023

Sacramento City Unified School District, a political subdivision of the State of California, was established on July 7, 1936. The territory covered by the District does not include certain areas of the City of Sacramento but does include some contiguous territory located outside city boundaries, but within Sacramento County boundaries. There were no changes in the District boundaries in the current year under audit. The District operated forty-two elementary schools (grades K-6), seven elementary/middle schools (grades K-8), six middle schools (grades 7-8), two middle/high schools (grades 7-12), seven high schools (grades 9-12), three alternative schools, two adult education centers, two special education centers and forty-two children's centers and preschools, serving infants through age 12. Fifteen charter schools also operated in the District serving kindergarten through grade twelve, five of which were governed by the District Board of Education.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Chinua Rhodes	President	December 2024
Lavinia Grace Phillips	Vice President	December 2024
Jasjit Singh	Second Vice President	December 2026
Tara Jeane	Member	December 2026
Christina Pritchett	Member	December 2024
Jamee Villa	Member	December 2024
Taylor Kayatta	Member	December 2026
Liam McGurk*	Student Member	June 2023

ADMINISTRATION

Lisa Allen**
Interim Superintendent

Mary Hardin Young***
Interim Deputy Superintendent

Brian Heap
Chief Communications Officer

Timothy Rocco****
Chief Information Officer

Cancy McArn
Chief Human Resources Officer

Janea Marking†
Chief Business and Operations Officer

Yvonne Wright
Chief Academic Officer

*Blaze McGhee was voted into office as the new Student Board Member in June 2023 for the 2023-24 school year. Member McGhee resigned August 15, 2023. Gracie Miller Segura was selected to serve for the 2023-24 school year.

**Jorge A. Aguilar resigned June 30, 2023. Lisa Allen was assigned Interim Superintendent July 1, 2023.

***Mary Hardin Young assigned Interim Deputy Superintendent July 1, 2023.

****Robert Lyons retired September 30, 2023. Timothy Rocco hired January 8, 2024.

†Rose F. Ramos retired July 31, 2023. Janea Marking hired October 4, 2023.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2023

	Original Second Period Report	Audited Second Period Report	Audited Annual Report
Certificate Number:	2FF8E46A	29751200*	5BD4DA7D
Elementary:			
Transitional Kindergarten through Third	10,142	10,142	10,193
Fourth through Sixth	7,936	7,936	7,940
Seventh and Eighth	5,473	5,473	5,454
Special Education	135	135	133
Community Day School	9	9	12
	<u>23,695</u>	<u>23,695</u>	<u>23,732</u>
Secondary:			
Ninth through Twelfth	9,952	9,952	9,869
Special Education	80	80	78
Total Secondary	<u>10,032</u>	<u>10,032</u>	<u>9,947</u>
District ADA Totals	<u>33,727</u>	<u>33,727</u>	<u>33,679</u>
<u>Charter Schools</u>			
Certificate Number:	89F9526	89F9526**	4FE673E1
Bowling Green Elementary - Classroom-Based:			
Transitional Kindergarten through Third	375	375	378
Fourth through Sixth	295	295	296
Total Bowling Green Elementary Charter	<u>670</u>	<u>670</u>	<u>674</u>
Certificate Number:	57A38E3A	57A38E3A**	1E0B6644
George Washington Carver School of Arts and Science - Classroom-Based:			
Ninth through Twelfth	190	190	182
Certificate Number:	3F2F0B7C	3F2F0B7C**	ECAB5210
New Joseph Bonnheim - Classroom-Based:			
Transitional Kindergarten through Third	118	118	120
Fourth through Sixth	94	94	96
Total New Joseph Bonnheim Charter	<u>212</u>	<u>212</u>	<u>216</u>
Certificate Number:	D9977F51	D9977F51**	6120FCD8
New Technology High - Classroom-Based:			
Ninth through Twelfth	138	138	137
Certificate Number:	5E1727FB	5E1727FB**	B0C201CB
The Met Sacramento High School - Non-Classroom-Based:			
Ninth through Twelfth	201	201	200
Total Charter Schools	<u>1,411</u>	<u>1,411</u>	<u>1,409</u>

* Second Period Report was revised to address finding 2023-001 noted in the Findings and Recommendations section.

** Second Period Report was not revised.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 For the Year Ended June 30, 2023

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	<u>2022-23 Actual Minutes Offered</u>	<u>Credited Minutes per Approved Form J-13A</u>	<u>2022-23 Total Reported Minutes</u>	<u>2022-23 Actual Days Offered</u>	<u>Credited Days per Approved Form J-13A</u>	<u>Number of days Traditional Calendar</u>	<u>Status</u>
<u>District*</u>								
Kindergarten	36,000	35,600	400	36,000	178	2	180	In compliance
Grade 1	50,400	49,898	594	50,492	178	2	180	In compliance
Grade 2	50,400	49,898	594	50,492	178	2	180	In compliance
Grade 3	50,400	49,898	594	50,492	178	2	180	In compliance
Grade 4	54,000	53,374	634	54,008	178	2	180	In compliance
Grade 5	54,000	53,374	634	54,008	178	2	180	In compliance
Grade 6	54,000	53,374	634	54,008	178	2	180	In compliance
Grade 7	54,000	57,530	678	58,208	178	2	180	In compliance
Grade 8	54,000	57,530	678	58,208	178	2	180	In compliance
Grade 9	64,800	64,038	762	64,800	178	2	180	In compliance
Grade 10	64,800	64,038	762	64,800	178	2	180	In compliance
Grade 11	64,800	64,038	762	64,800	178	2	180	In compliance
Grade 12	64,800	64,038	762	64,800	178	2	180	In compliance
<u>Bowling Green Charter School - Classroom Based**</u>								
Kindergarten	36,000	42,950	255	43,205	179	1	180	In compliance
Grade 1	50,400	50,195	297	50,492	179	1	180	In compliance
Grade 2	50,400	50,195	297	50,492	179	1	180	In compliance
Grade 3	50,400	50,195	297	50,492	179	1	180	In compliance
Grade 4	54,000	53,691	317	54,008	179	1	180	In compliance
Grade 5	54,000	53,691	317	54,008	179	1	180	In compliance
Grade 6	54,000	53,691	317	54,008	179	1	180	In compliance

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 For the Year Ended June 30, 2023

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	<u>2022-23 Actual Minutes Offered</u>	<u>Credited Minutes per Approved Form J-13A</u>	<u>2022-23 Total Reported Minutes</u>	<u>2022-23 Actual Days Offered</u>	<u>Credited Days per Approved Form J-13A</u>	<u>Number of days Traditional Calendar</u>	<u>Status</u>
<u>George Washington Carver School of Arts and Science - Classroom Based***</u>								
Grade 9	64,800	64,420	380	64,800	179	1	180	In compliance
Grade 10	64,800	64,420	380	64,800	179	1	180	In compliance
Grade 11	64,800	64,420	380	64,800	179	1	180	In compliance
Grade 12	64,800	64,420	380	64,800	179	1	180	In compliance
<u>New Joseph Bonnheim Charter School - Classroom Based****</u>								
Kindergarten	36,000	35,800	200	36,000	179	1	180	In compliance
Grade 1	50,400	50,255	297	50,552	179	1	180	In compliance
Grade 2	50,400	50,255	297	50,552	179	1	180	In compliance
Grade 3	50,400	50,255	297	50,552	179	1	180	In compliance
Grade 4	54,000	53,751	317	54,068	179	1	180	In compliance
Grade 5	54,000	53,751	317	54,068	179	1	180	In compliance
Grade 6	54,000	53,751	317	54,068	179	1	180	In compliance
<u>New Technology High School - Classroom Based</u>								
Grade 9	64,800	64,943	0	64,943	175	0	175	In compliance
Grade 10	64,800	64,943	0	64,943	175	0	175	In compliance
Grade 11	64,800	64,943	0	64,943	175	0	175	In compliance
Grade 12	64,800	64,943	0	64,943	175	0	175	In compliance

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2023

*Sacramento City Unified School District had the following instructional minutes for fiscal year 2022-23:

For the following sites, Grade Span Kindergarten had total minutes of 36,000 and 180 days which included a J-13A Waiver of 200 minutes and 1 day which was approved on December 6, 2023. Grade Span 1-3 had total minutes of 50,492 and 180 days which included a J-13A Waiver of 297 minutes and 1 day which was approved on December 6, 2023. Grade Span 4-6 had total minutes of 54,008 and 180 days which included a J-13A Waiver of 317 minutes and 1 day which was approved on December 6, 2023. Grade Span 7-8 had total minutes of 58,207 and 180 days which included a J-13A Waiver of 339 minutes and 1 day which was approved on December 6, 2023. Grade Span 9-12 had total minutes of 64,800 and 180 days which included a J-13A Waiver of 381 minutes and 1 day which was approved on December 6, 2023.

A.M. Winn Waldorf-Inspired
Abraham Lincoln Elementary
Albert Einstein Middle
Alice Birney Waldorf-Inspired
Arthur A. Benjamin Health Professions High
Bret Harte Elementary
C.K. McClatchy High
Caleb Greenwood Elementary
California Middle
Camelia Elementary
Caroline Wenzel Elementary
Community Day
Crocker/Riverside Elementary
David Lubin Elementary
Earl Warren Elementary
Elder Creek Elementary
Ethel I. Baker Elementary
Ethel Phillips Elementary
Father Keith B Kenny
Fern Bacon Middle

Genevieve Didion
Golden Empire Elementary
H. W. Harkness Elementary
Hiram W. Johnson High
Hollywood Park Elementary
Hubert H. Bancroft Elementary
Isador Cohen Elementary
James Marshall Elementary
John Bidwell Elementary
John Cabrillo Elementary
John D. Sloat Elementary
John F. Kennedy High
John H. Still
Kit Carson International Academy
Leataata Floyd Elementary
Leonardo Da Vinci
Mark Twain Elementary
Martin Luther King Jr.
Matsuyama Elementary
Nicholas Elementary

O. W. Erlewine Elementary
Oak Ridge Elementary
Pacific Elementary
Parkway Elementary
Peter Burnett Elementary
Phoebe A. Hearst Elementary
Rosemont High
Sam Brannan Middle
School of Engineering & Sciences
Sequoia Elementary
Susan B. Anthony Elementary
Sutter Middle
Tahoe Elementary
Theodore Judah Elementary
Washington Elementary
West Campus
Will C. Wood Middle
William Land Elementary
Woodbine Elementary

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2023

For the following sites, Grade Span Kindergarten had total minutes of 36,000 and 180 days which included a J-13A Waiver of 400 minutes and 2 days which was approved on December 6, 2023. Grade Span 1-3 had total minutes of 50,492 and 180 days which included a J-13A Waiver of 594 minutes and 2 days which was approved on December 6, 2023. Grade Span 4-6 had total minutes of 54,008 and 180 days which included a J-13A Waiver of 634 minutes and 2 days which was approved on December 6, 2023. Grade Span 7-8 had total minutes of 58,208 and 180 days which included a J-13A Waiver of 678 minutes and 2 days which was approved on December 6, 2023. Grade Span 9-12 had total minutes of 64,806 and 180 days which included a J-13A Waiver of 762 minutes and 2 days which was approved on December 6, 2023.

Luther Burbank High School
Sutterville Elementary
Success Academy
Pony Express Elementary
Rosa Parks K-8
John Morse Therapeutic Center
Cesar Chavez Elementary
Edward Kemble Elementary

**Bowling Green Charter School Grade Span Kindergarten had total minutes of 43,205 and 180 days which included a J-13A Waiver of 255 minutes and 1 day which was approved on December 5, 2023. Bowling Green Charter School Grade Span 1-3 had total minutes of 50,492 and 180 days which included a J-13A Waiver of 297 minutes and 1 day which was approved on December 5, 2023. Bowling Green Charter School Grade Span 4-6 had total minutes of 54,008 and 180 days which included a J-13A Waiver of 317 minutes and 1 day which was approved on December 5, 2023.

***George Washington Carver School of Arts & Science School Grade Span 9-12 had total minutes of 64,800 and 180 days which included a J-13A Waiver of 380 minutes and 1 day which was approved on December 6, 2023.

****New Joseph Bonnheim Charter School Grade Span K had total minutes of 36,000 and 180 days which included a J-13A Waiver of 200 minutes and 1 day which was approved on December 11, 2023. New Joseph Bonnheim Charter School Grade Span 1-3 had total minutes of 50,552 and 180 days which included a J-13A Waiver of 297 minutes and 1 day which was approved on December 11, 2023. New Joseph Bonnheim Charter School Grade Span 4-6 had total minutes of 54,068 and 180 days which included a J-13A Waiver of 317 minutes and 1 day which was approved on December 11, 2023.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California Department of Education</u>			
Special Education Cluster:			
84.027	IDEA: Basic and Local Assistance Entitlement, Part B, Sec 611	13379	\$ 9,498,837
84.027	IDEA: Private School ISP	10115	124,666
84.027	Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	15638	1,869,226
84.027	Special Ed: ARP IDEA Part B, Sec.611, Local Assistance Private School Individual Service Plans (ISPs)	10169	25,140
84.173	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	15639	162,317
84.173	IDEA Preschool Grants, Part B, Section 619 (Age 3-5)	13430	272,117
84.027A	Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	15197	477,100
84.173A	IDEA: Preschool Staff Development, Part B, Sec 619	13431	4,150
84.027A	IDEA: Quality Assurance & Focused Monitoring	13693	57,250
84.173A	Alternative Dispute Resolution, Part B, Sec 611	13007	<u>5,993</u>
	Subtotal Special Education Cluster		<u>12,496,796</u>
Adult Education Program:			
84.002A	Adult Education: Adult Basic Education & ESL Section 231	14508	104,312
84.002	Adult Education: Adult Basic Secondary Education Section 231	13978	12,062
84.002A	Adult Education: English Literacy and Civics Education Local Grant	14109	<u>15,554</u>
	Subtotal Adult Education Program		<u>131,928</u>
84.048	Carl D. Perkins Career and Technical Education: Secondary, Sec 131 (Vocational Education)	14894	<u>774,992</u>
Title I Program:			
84.010	ESEA (ESSA): Title I, Part Basic Grants Low-Income and Neglected	14329	13,560,279
84.010	ESEA: School Improvement Funding for LEAs	15438	<u>1,244,838</u>
	Subtotal Title I Program		<u>14,805,117</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
	Title III Program:		
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346	\$ 1,158,676
84.365	ESEA (ESSA): Title III, Immigrant Student Program	15146	<u>21,446</u>
	Subtotal Title III Program		<u>1,180,122</u>
84.126	Department of Rehabilitation: Workability II, Transitions Partnership Program	10006	198,942
84.181	Special Education: Early Intervention Grants, Part C	23761	139,420
84.196	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	14332	68,948
84.060	Indian Education (From Federal Government)	10011	25,916
84.063	Financial Aid Pell Grant	*	240,462
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers Program	14349	2,429,848
84.336	Sacramento STEM Power	*	51,163
84.367	ESEA: Title II, Part A, Supporting Effective Instruction	14341	1,595,473
84.424	ESEA: Title IV, Part A, Student Support and Academic Enrichment	15396	1,419,077
	COVID-19: Education Stabilization Fund (ESF) Programs:		
84.425	COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund 1	15536	231,277
84.425	COVID-19: ESSER California Community Schools Partnership Program	15537	421,484
84.425	COVID-19: ESSER II Fund	15547	5,840,656
84.425	COVID-19: ESSER III Fund	15559	48,376,629
84.425U	COVID-19: ESSER III Fund: Learning Loss	10155	10,312,354
84.425C	COVID-19: Governor's Emergency Education Relief Fund (GEER): Learning Loss Mitigation	15517	75,902
84.425	COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	15618	658,661
84.425C	COVID-19: ELO Grant: GEER II	15619	548,430
84.425	COVID-19: ELO Grant: ESSER III State Reserve Emergency Needs	15620	361,792
84.425U	COVID-19: ELO Grant: ESSER III State Reserve Learning Loss	15621	34,576
84.425	COVID-19: After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Afterschool Programs	15649	1,833,688
84.425	COVID-19: 21st Century Community Learning Centers (CCLC) Rate Increase ESSER III State Reserve Afterschool Programs	15651	30,548
84.425F	Higher Education Emergency Relief Funds (HEERF) Program	P425F204408	<u>239,176</u>
	Subtotal ESF Programs - COVID-19		<u>68,965,173</u>
	Total U.S. Department of Education		<u>104,523,377</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Health and Human Services - Passed through</u>			
<u>California Department of Health Care Services</u>			
93.575	Child Development Coronavirus Response Programs: Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend - COVID - 19	15555	\$ 190,338
93.596	Child Development: Federal California State Preschool Program (13-14)	13609	<u>97,601</u>
	Subtotal Child Development Coronavirus Response		<u>287,939</u>
93.674	Chafee Foster Care Independent Living	*	86,404
93.600	Head Start - Head Start Cluster	10016	5,927,007
93.566	Refugee Cash and Medical Assistance Program	*	<u>290,043</u>
	Total U.S. Department Health and Human Services		<u>6,591,393</u>
<u>U.S. Department of Agriculture - Passed through</u>			
<u>California Department of Education</u>			
	Child Nutrition Cluster:		
10.555	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	13396	20,778,751
10.555	Supply Chain Assistance (SCA) Funds	15655	815,027
10.555	SNP COVID-19 Emergency Operational Costs Reimbursement (ECF)	15637	357,117
10.559	Child Nutrition: Summer Food Service Program Operations	13004	<u>1,178,230</u>
	Subtotal Child Nutrition Cluster		<u>23,129,125</u>
10.582	Child Nutrition: Fresh Fruit and Vegetable Program	14968	6,258
	Child and Adult Care Food Programs (CACFP):		
10.558	Child Care Food Program - COVID-19 Emergency Operational Operational Costs Reimbursement (ECR)	15577	427,642
10.558	Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	13666	<u>2,805,579</u>
	Subtotal CACFP Programs		<u>3,233,221</u>
	Total U.S. Department of Agriculture		<u>26,368,604</u>
<u>U.S. Department of Defense</u>			
12.357	ROTC Language and Culture Training Grants	*	<u>265,154</u>
<u>U.S. Department of Labor - Passed through</u>			
<u>California Department of Education</u>			
	Workforce Innovation and Opportunity Act Cluster:		
17.259	Workforce Investment Act, Youth Activities	10055	<u>172,658</u>
	Total Federal Programs		<u>\$ 137,921,186</u>

* District is unable to provide PCA numbers.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

	Bond Interest and Redemption <u>Fund</u>
June 30, 2023 Unaudited Actual Financial Reporting Ending Fund Balance	\$ 41,979,247
To correct debt issuance premiums recorded by the Sacramento County Treasurer	15,518,216
To record debt issuance premiums for 2022 General Obligation Bonds not recorded by the Sacramento County Treasurer	<u>14,073,126</u>
June 30, 2023 Audited Financial Statements Ending Fund Balance	<u>\$ 71,570,589</u>

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

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2023
(UNAUDITED)

	(Budget) <u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ <u>720,405,510</u>	\$ <u>801,244,023</u>	\$ <u>626,008,259</u>	\$ <u>629,933,392</u>
Expenditures	698,964,175	653,164,085	639,401,977	591,568,014
Other uses and transfers out	<u>-</u>	<u>-</u>	<u>2,660,202</u>	<u>5,507,272</u>
Total outgo	<u>698,964,175</u>	<u>653,164,085</u>	<u>642,062,179</u>	<u>597,075,286</u>
Change in fund balance	\$ <u>21,441,335</u>	\$ <u>148,079,938</u>	\$ <u>(16,053,920)</u>	\$ <u>32,858,106</u>
Ending fund balance	\$ <u>279,374,070</u>	\$ <u>257,932,735</u>	\$ <u>109,852,797</u>	\$ <u>125,906,717</u>
Available reserves	\$ <u>36,125,453</u>	\$ <u>46,528,353</u>	\$ <u>48,796,417</u>	\$ <u>45,401,679</u>
Designated for economic uncertainties	\$ <u>13,929,776</u>	\$ <u>13,039,261</u>	\$ <u>12,763,716</u>	\$ <u>11,907,405</u>
Undesignated fund balance	\$ <u>22,195,677</u>	\$ <u>33,489,092</u>	\$ <u>36,032,701</u>	\$ <u>33,494,274</u>
Available reserves as percentages of total outgo	<u>5.2%</u>	<u>7.1%</u>	<u>7.6%</u>	<u>7.6%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ <u>1,411,602,201</u>	\$ <u>1,467,939,991</u>	\$ <u>1,150,304,688</u>	\$ <u>1,380,986,742</u>
Average daily attendance at P-2, excluding Adult and Charter School	<u>33,586</u>	<u>33,727</u>	<u>32,673</u>	<u>38,220</u>

The General Fund fund balance has increased by \$164,884,124 over the past three years. The District has incurred operating deficits in one of the past three years, and anticipates incurring an operating surplus during the 2023-2024 fiscal year. The fiscal year 2023-2024 budget projects an increase of \$21,441,335. For a district this size, the state recommends available reserves of at least 2% of total General Fund expenditures, transfers out, and other uses. For the year ended June 30, 2023, the District has met this requirement.

Total long-term liabilities have increased by \$89,460,323 over the past two years.

Average daily attendance has decreased by 4,493 over the past two years. The District anticipates a decrease of 141 ADA for the 2023-2024 fiscal year.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOLS
 For the Year Ended June 30, 2023

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

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES
For the Year Ended June 30, 2023

	<u>Academic and Support Services*</u>	<u>Child Care*</u>
<hr/>		
Revenues		
Other local sources	<u>\$ 173,916</u>	<u>\$ 343,758</u>
Expenditures:		
Certificated salaries	96,689	140,466
Classified salaries	620	52,174
Employee benefits	65,723	129,893
Books and supplies	10,638	2,510
Contract services and operating expenditures	246	1,113
Indirect costs	<u>-</u>	<u>17,603</u>
Total expenditures	<u>173,916</u>	<u>343,759</u>
Change in fund balance	-	-
Fund balance, July 1, 2022	<u>-</u>	<u>-</u>
Fund balance, June 30, 2023	<u>\$ -</u>	<u>\$ -</u>

* Revenues and expenditures for the First 5 Grant are reflected in the District's Child Development Fund. See pages 69 to 70 of the financial statements for a complete presentation of the Child Development Fund.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2023

NOTE 1 - PURPOSE OF SCHEDULES

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

Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

Schedule of Expenditure of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of Sacramento City Unified School District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The District had no subrecipients.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2023-2024 fiscal year, as required by the State Controller's Office.

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

Schedule of First 5 Revenues and Expenditures: This schedule provides information about the First 5 Sacramento County Program.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2023, the District did not adopt this program.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance***Qualified Opinion on State Compliance***

We have audited Sacramento City Unified School District's (the District) compliance with the requirements specified in the State of California *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section of our report, the District complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Qualified Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on State Compliance

As described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001, 2023-002, 2023-003, 2023-004, 2023-005 and 2023-006, the District did not comply with requirements regarding Attendance, Instructional Materials, Comprehensive School Safety Plan, Immunizations, After/Before School Education and Safety Program and Transitional Kindergarten. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to those programs.

(Continued)

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our 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, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above 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 District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>2022-23 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<i>Local Education Agencies Other than Charter Schools:</i>	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	Yes
D. Independent Study	Yes
E. Continuation Education	Yes
F. Instructional Time	Yes
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	Yes
I. Classroom Teacher Salaries	Yes
J. Early Retirement Incentive	N/A, see below
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A, see below
N. Middle or Early College High Schools	N/A, see below
O. K-3 Grade Span Adjustment	Yes

(Continued)

P. Transportation Maintenance of Effort	Yes
Q. Apprenticeship: Related and Supplemental Instruction	Yes
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A, see below
TT. Home to School Transportation Reimbursement	Yes
UU. Independent Study Certification for ADA Loss Mitigation	Yes

School Districts, County Offices of Education, and Charter Schools:

T. California Clean Energy Jobs Act	N/A, see below
U. After/Before School Education and Safety Program	Yes
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study – Course-Based	N/A, see below
Z. Immunizations	Yes
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	Yes
CZ. Career Technical Education Incentive Grant	Yes
EZ. Transitional Kindergarten	Yes

Charter Schools:

AA. Attendance	Yes
BB. Mode of Instruction	Yes
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes-Classroom Based	Yes
FF. Charter School Facility Grant Program	N/A, see below

The District does not offer an Early Retirement Incentive Program; therefore, we did not perform any testing of the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any testing of Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform any testing of Middle or Early College High Schools.

The District is not reported as a District of Choice per the California Department of Education, therefore we did not perform any procedures related to District of Choice.

The District did not receive or expend California Clean Energy Jobs Act funds; therefore, we did not perform any procedures related to California Clean Energy Jobs Act.

The District did not report any ADA related to Independent Study - Course Based; therefore, we did not perform any testing of Independent Study - Course Based ADA.

The District does not have a Charter School Facility Program; therefore, we did not perform any testing of Charter School Facility Program.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

(Continued)

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with compliance requirement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2023-005 and 2023-006 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.


Crowe LLP

Sacramento, California
February 27, 2024

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

Board of Education
Sacramento City Unified School District
Sacramento, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sacramento City Unified School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements, and have issued our report thereon dated February 27, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

(Continued)

Report on Compliance and Other Matters

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

Purpose of this Report

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


Crowe LLP

Sacramento, California
February 27, 2024

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

Board of Education
Sacramento City Unified School District
Sacramento, California

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

We have audited Sacramento City Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that could have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2023.

In our opinion, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2023.

Basis for Opinion on Compliance with State Laws and Regulations

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our 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, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above 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 District's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

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

The logo for Crowe LLP, featuring the word "Crowe" in a cursive script followed by "LLP" in a bold, sans-serif font, with "Crowe LLP" in a smaller, plain font underneath.

Sacramento, California
February 27, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;
REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Sacramento City Unified School District
Sacramento, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Sacramento City Unified School District 's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Sacramento City Unified School District 's major federal programs for the year ended June 30, 2023. Sacramento City Unified School District 's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Sacramento City Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Sacramento City Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Sacramento City Unified School District 's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Sacramento City Unified School District 's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Sacramento City Unified School District's compliance based on our 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above 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 Sacramento City Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we,

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Sacramento City Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of Sacramento City Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sacramento City Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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


Crowe LLP

Sacramento, California
February 27, 2024

FINDINGS AND RECOMMENDATIONS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes X No

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

Noncompliance material to financial statements noted? _____ Yes X No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? _____ Yes X No

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

Type of auditors' report issued on compliance for major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Opinion</u>
84.425, 84.425C, 84.425F, 84.425U	COVID-19: Education Stabilization Fund (ESF) Programs	Unmodified
84.027, 84.027A, 84.173, 84.173A	Special Education Cluster	Unmodified
93.600	Head Start	Unmodified
10.558	Child and Adult Care Food Program	Unmodified
10.555, 10.559	Child Nutrition Cluster	Unmodified

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

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425, 84.425C, 84.425F, 84.425U	COVID-19: Education Stabilization Fund (ESF) Programs
84.027, 84.027A, 84.173, 84.173A	Special Education Cluster
93.600	Head Start
10.558	Child and Adult Care Food Program
10.555, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

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

STATE AWARDS

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2023-001 DEFICIENCY – STATE COMPLIANCE – ATTENDANCE (10000)

Criteria: Education Code Section 41601. For purposes of this chapter, the governing board of each school district shall report to the Superintendent during each fiscal year the average daily attendance of the school district for all full school months during (1) the period between July 1 and December 31, inclusive, to be known as the “first period” report for the first principal apportionment, and (2) the period between July 1 and April 15, inclusive, to be known as the “second period” report for the second principal apportionment. Each county superintendent of schools shall report the average daily attendance for the schools and classes maintained by the county superintendent of schools and the average daily attendance for the county school tuition fund. Each report shall be prepared in accordance with instructions on forms prescribed and furnished by the Superintendent.

Condition: The District excluded Continuation Education ADA from the “B-6” line item in the “Other” section of the District-wide Second Period Report for the year ended June 30, 2023.

Context: We performed the audit procedures enumerated in the State of California *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance with Education Code section 41601.

Cause: This was caused by a clerical error.

Fiscal impact: There is no calculated fiscal impact as total ADA is unchanged.

Recommendation: The District should ensure ADA is reported on the proper line items in the Second Period Report.

Views of Responsible Officials and Planned Corrective Action: The District has identified the error and made the necessary correction by submitting a revised 2022-23 P-2 report to the California Department of Education. The district has also restructured its attendance reporting process to allow for an additional layer of review by the budget team.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

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

2023-002 DEFICIENCY – STATE COMPLIANCE – INSTRUCTIONAL MATERIALS (70000)

Criteria: Determine whether the school district governing board or county board of education, prior to making a determination through a resolution as to the sufficiency of textbooks or other instructional materials, held the public hearing or hearings required by Education Code section 60119 on or before the end of the eighth week from the first day pupils attended school for that year, or, in a school district or COE having schools that operate on a multitrack, year-round calendar, on or before the end of the eighth week from the first day pupils attended school for that year on any track that began in August or September.

Condition: The District did not hold the required public hearing regarding instructional materials within the first 8 weeks of school.

Context: We performed the audit procedures enumerated in the State of California *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is out of compliance with state requirements.

Cause: The District's Governing Board did not make a determination as to the sufficiency of instructional materials or textbooks within the 8-week time from the first day pupils attended school for that year.

Fiscal impact: There is no calculated fiscal impact.

Recommendation: The District should implement procedures to ensure a public hearing regarding instructional materials is held within the first 8 weeks of school.

Views of Responsible Officials and Planned Corrective Action: The district will ensure that the public hearing is held within the first eight weeks of school in compliance with the Pupil Textbook and Instructional Materials Incentive Act (Ed Code 60119). Furthermore, the District will ensure that the notice of public hearing will be posted in at least three locations throughout the district for at least ten days prior to the public hearing. In order to be compliant with these timelines, at the earliest possible date, all sites will be provided with a textbook inventory list and surveyed for textbooks/instructional materials needs. Surplus textbooks and instructional materials will be redistributed, additional textbooks and instructional materials will be ordered and distributed to sites. All preparations for SCOE site visits will be completed and communicated to sites. Insufficiencies will be remedied via collaboration between site and Library Textbook Services. All of these actions will be completed well in advance of the public hearing, which will be within the first 8 weeks of school.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

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

**2023-003 DEFICIENCY – STATE COMPLIANCE – COMPREHENSIVE SCHOOL SAFETY PLAN
(40000)**

Criteria: Each school should adopt its comprehensive school safety plan as described in Education Code Section 32282 and reviewed and updated its plan by March 1 of the fiscal year.

Condition: 1 of the 14 comprehensive school safety plans inspected was reviewed and approved after March 1, 2023.

Context: We performed the audit procedures enumerated in the State of California *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is out of compliance with state requirements.

Cause: The District completed review of the school safety plan after the designated March 1, 2023 date.

Fiscal impact: There is no calculated fiscal impact.

Recommendation: The District should implement procedures to ensure they meet the deadlines set forth in the State Audit Guide.

Views of Responsible Officials and Planned Corrective Action: The District will continue to establish a deadline for review of the comprehensive school safety plans before March. The District will continue to establish a clear plan and process to reach timelines among District administration. Further, training forums for new and transitioning principals and staff will be provided in addition to technical support including increased notifications and updates for plans not submitted leading up to the deadline. We will pay particular attention to those who have historically struggled to have plans completed on time. The District will increase notifications and updates for plans that need to be edited leading up to the deadline.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

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

2023-004 DEFICIENCY – STATE COMPLIANCE – IMMUNIZATIONS (40000)

Criteria: Verify that each pupil had two doses of a varicella vaccine and two doses of a measles vaccine as required by Title 17, California Code of Regulations section 6025 prior to admission, or has a current medical exemption from varicella and measles immunization on file. If the pupil had only one dose of either vaccine prior to admission, verify the second dose was received within four calendar months after the first dose.

Condition: Immunization records evidencing a second dose of varicella and measles vaccine were not obtained for four students, however, the students were admitted and attendance was claimed for the disallowed period.

Context: We performed the audit procedures enumerated in the State of California *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is not in compliance with the Title 17, California Code of Regulations section 6025 due to the inconsistency noted.

Cause: The District improperly admitted the student and claimed average daily attendance in the period in which the second dose had not yet been received.

Fiscal impact: The impact of this error is a loss of 0.189 ADA in the Grade Span of K-3 for a total of \$2,102.

Recommendation: This is a repeat finding. The District should ensure the Title 17, California Code of Regulations section 6025 requirements are properly followed prior to admission.

Views of Responsible Officials and Planned Corrective Action: The District has established deadlines for immunization compliance, as well as a number of guides and reports to use in monitoring immunization, that is communicated at the beginning of the school year to school sites and the centralized enrollment center. The District also provides a free SCUSD Immunization Clinic for qualified students that runs before school starts and on a bi-weekly basis throughout the school year. In addition to this resources, the District Student Support and Health Services Department will provide a monthly report to each school site with the list of students who are not compliant for immunizations. The reports will be accompanied by a list of action steps to schools must take to ensure all students are compliant. To ensure accountability, the District Student Support and Health Services Department will follow-up directly with school sites who do not take action. The District will increase notifications and updates throughout the year to ensure new staff are up to date on immunization resources and required action steps. In the summer months, the District will send families personalized notices about missing immunizations.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

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

2023-005 MATERIAL WEAKNESS – STATE COMPLIANCE – AFTER AND BEFORE SCHOOL EDUCATION AND SAFETY PROGRAM (40000)

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

Condition: Of the 5 sites selected for testing for the After School Program, one site did not have the supporting sign-in sheets for the reported attendance from 9/1/2023 to 9/23/2023.

Context: We performed the audit procedures enumerated in the State of California *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The effect of this finding is an overstatement of 42 students served for the District's ASES program.

Cause: The District terminated service with the after school service provider at this site after September 23, 2023. Sign-in sheets supporting reported attendance were inadvertently misplaced by the prior service provider and the District did not maintain copies.

Fiscal impact: There is no fiscal impact noted.

Recommendation: The District should implement procedures to ensure proper written records are maintained at the District office as well as the service providers.

Views of Responsible Officials and Planned Corrective Action: Systems have been planned, implemented, and will be reassessed at the end of the academic year. This includes requiring that attendance is updated daily, per contractual guidelines; student sign-in sheets will be provided by agency providers monthly; and ongoing trainings will be provided during monthly professional development meetings. In addition, an exit list has been established for providers when services are terminated. Prior to final payment the following will be provided to the District: submitted student registration forms; attendance sign in sheets; completed supper forms; incident reports; and behavior plans and contracts.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

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

**2023-006 MATERIAL WEAKNESS – STATE COMPLIANCE – TRANSITIONAL KINDERGARTEN
(40000)**

Criteria: Education Code Section 48000 paragraph (2) of subdivision (g) states that Commencing with the 2022–23 school year, maintain an average of at least one adult for every 12 pupils for transitional kindergarten classrooms at each school site.

Condition: Hubert Bancroft Elementary School did not maintain an adult to pupil average ratio pursuant to paragraph (2) of subdivision (g) of Education Code Section 48000.

Context: We performed the audit procedures enumerated in the State of California *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and identified the finding described above.

Effect: The District is out of compliance with state requirements.

Cause: The District did not maintain proper supporting documentation to provide evidence of an additional adult presence to meet the adult to pupil average ratio for the site tested.

Fiscal impact: The school site had deficit of 0.79 adult-to-pupil ratio. The impact of this error is a total of \$53,261.

Recommendation: The District should implement procedures to ensure schools maintain the required adult to pupil average ratio.

Views of Responsible Officials and Planned Corrective Action: The District has developed a ratio monitoring process to improve tracking of TK staff to student ratios and meet the required adult to pupil ratios.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2023

2022-001 DEFICIENCY - SEGREGATION OF DUTIES IN JOURNAL ENTRY PROCESSING (30000)

Condition: Three individuals in the Accounting Services department have the ability to prepare and post journal entries into the financial system. This is a repeat finding of 2021-001.

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

Current Status: Implemented.

District Explanation if Not Implemented: Not applicable.

2022-002 DEFICIENCY – STATE COMPLIANCE –INSTRUCTIONAL TIME (40000)

Condition: In the Spring of 2021-2022 fiscal year, the District had a teacher strike in where 8 days of instructional time were not provided. As a result of these lost instructional days, the District’s total instructional days fell below the requirement of 180 days at 172 days. Relatively, the number of instructional minutes by grade level fell below the minimums instructional minutes required by Education Code 46207.

<u>Grade</u> <u>Level</u>	<u>EC 46207</u>	<u>Actual</u>
	<u>Statutory</u> <u>Requirement</u>	<u>Minutes</u>
Kindergarten	36,000	34,400
Grade 1	50,400	48,144
Grade 2	50,400	48,144
Grade 3	50,400	48,144
Grade 4	54,000	51,584
Grade 5	54,000	51,584
Grade 6	54,000	51,584
Grade 7	54,000	51,408
Grade 8	54,000	51,408
Grade 9	64,800	61,872
Grade 10	64,800	61,872
Grade 11	64,800	61,872
Grade 12	64,800	61,872

Recommendation: The District should ensure minimum number of days and minutes are met for the school year.

Current Status: Implemented.

District Explanation if Not Implemented: Not Applicable.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2023

2022-003 DEFICIENCY – STATE COMPLIANCE – IMMUNIZATIONS (40000)

Condition: Immunization records evidencing a second dose of varicella and measles vaccine were not obtained for one student, however, the student was admitted and attendance was claimed for the disallowed period.

Recommendation: The District should ensure the Title 17, California Code of Regulations section 6025 requirements are properly followed prior to admission.

Current Status: Not implemented.

District Explanation if Not Implemented: See current year finding 2023-004.

2022-004 DEFICIENCY – STATE COMPLIANCE –CHARTER SCHOOL ATTENDANCE (10000)

Condition: In the Spring of 2021-2022 fiscal year, the District's Charter Schools had a teacher strike in where 8 days of instructional time were not provided. As a result of these lost instructional days, the Bowling Green, George Washington Carver School of Arts and Science, and New Joseph Bonnheim Charter Schools' total instructional days fell below the requirement of 175 days at 172 days. New Technology High Charter fell below the requirement of 175 days at 167 days.

Recommendation: The District should ensure minimum number of days and minutes are met for the school year.

Current Status: Implemented.

District Explanation if Not Implemented: Not Applicable.

2022-005 DEFICIENCY – STATE COMPLIANCE –CHARTER SCHOOL ATTENDANCE (10000)

Condition: The District reported The Met Sacramento High School ADA as Classroom-Based ADA in the Second Period Report and Annual Report for the year ended June 30, 2022. The Met Sacramento High School is a Nonclassroom-based program and the ADA should therefore, have been reported as Nonclassroom-based ADA.

Recommendation: The District should ensure ADA is reported on the proper line items in the Second Period Report as well as the Period Annual report.

Current Status: Implemented.

District Explanation if Not Implemented: Not Applicable.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2023

2022-006 DEFICIENCY – STATE COMPLIANCE –CHARTER SCHOOL – ANNUAL INSTRUCTIONAL MINUTES – CLASSROOM BASED (40000)

Condition: In the Spring of 2021-2022 fiscal year, the District's Charter Schools had a teacher strike in where 8 days of instructional time were not provided. As a result of these lost instructional days, the Bowling Green, George Washington Carver School of Arts and Science, and New Joseph Bonnheim Charter Schools' total instructional days fell below the requirement of 175 days at 172 days. New Technology High Charter fell below the requirement of 175 days at 167 days. Relatively, the number of instructional minutes by grade level fell below the minimums instructional minutes required by Education Code 47612.5.

<u>Grade</u> <u>Level</u>	<u>EC 47612.5</u>	
	<u>Statutory</u> <u>Requirement</u>	<u>Actual</u> <u>Minutes</u>
Kindergarten	36,000	34,400
Grade 1	50,400	48,144
Grade 2	50,400	48,144
Grade 3	50,400	48,144
Grade 4	54,000	51,584
Grade 5	54,000	51,584
Grade 6	54,000	51,584
Grade 9	64,800	61,872
Grade 10	64,800	61,872
Grade 11	64,800	61,872
Grade 12	64,800	61,872

Recommendation: The District should ensure minimum number of days and minutes are met for the school year.

Current Status: Implemented.

District Explanation if Not Implemented: Not Applicable.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.2

Meeting Date: March 7, 2024

Subject: 2023-24 Second Interim Financial Report

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

Division: Business Services

Recommendation: Approve the 2023-24 Second Interim Financial Report with a Qualified 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 2023-24 fiscal year. The report provides financial information as of January 31, 2024 and projections for the remaining 2023-24 fiscal year and multi-year projections for 2024-25 and 2025-26 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 year and first subsequent year. For the second subsequent year, the district is projected to have a negative fund balance. The District projects an unrestricted deficit of (\$46.4M) for 2023-24, (\$51.5M) for 2024-25 and (\$77.5M) in 2025-26. Additionally, the district projects an unrestricted fund balance of \$89.3M for 2023-24, \$37.8M for 2024-25, and (\$39.7M) for 2025-26.

The District is projecting to be able to meet its financial obligations for the current and first second subsequent year, however, it may not meet its financial obligations for the second subsequent year; therefore, the District self certifies with a qualified certification.

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

Documents Attached:

1. Executive Summary
2. 2023-24 Second Interim Financial Report

Estimated Time of Presentation: 10 minutes

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Interim Superintendent

Board of Education Executive Summary

Business Services

2023-24 Second Interim Financial Report

March 7, 2024



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 31, 2024 and projects financial activity through June 30th, 2024. 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 2023-24 fiscal year.

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.

Board of Education Executive Summary

Business Services

2023-24 Second Interim Financial Report

March 7, 2024



III. Goals, Objectives and Major Initiatives

- Update budget and actual trend data within financial projections, follow the budget timeline, and take action on all necessary budget adjustments.
- Use the Second Interim Financial Report to guide preparation for the 2023-24 Unaudited Actuals
- Use the Second Interim Financial Report information to guide budget development for FY 2024-25
- Continued analysis of information from the State and its impact on the District's budget

IV. Results

Budget development for 2024-25 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, 2024.

V. 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 LCFE and LCAP requirements.

2023-24 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 2023-24 Second Interim financial report is budgeted assuming an 8.22% COLA for 2023-24, .76% for 2024-25, and 2.73% for 2025-26.

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.

Board of Education Executive Summary

Business Services

2023-24 Second Interim Financial Report

March 7, 2024



Local Control Funding Formula Factors

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

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Enacted Budget)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 First Interim)	8.22%	3.94%	3.29%
LCFF COLAs (23-24 Second Interim)	8.22%	0.76%	2.73%

2024-25 Governor's Proposed Budget Factors

Attendance Recovery & Instructional Continuity

The Governor's Budget proposes to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time for school districts and classroom-based charter schools. The proposal is made in order to help mitigate student learning loss relating to students being absent and allow school districts and eligible charter schools to recapture Average Daily Attendance (ADA) for students whose regular classroom-based program is temporarily interrupted. Illustrated below are the primary components of the Governor's proposal:

- The program may be initiated any time during the year and must have a signed agreement.
- The program is capped at 15 days per school year unless it is medically necessary, an emergency situation exists, or the student experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- The instructional content must be comparable to what a student would receive in their regular classroom-based instructional program, but may be delivered remotely.
- ADA is capped at 15 days and is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
 - Attendance generated through these attendance recovery provisions could be used to make up lost attendance for apportionment, as well as to reduce a local educational agency's chronic absenteeism rate.
 - Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
 - Expanded Learning Opportunity Program funds may be used if substantially equivalent to regular classroom-based instructional program.
- For emergencies lasting longer than 5 days, LEAs would be required to offer remote instruction, or support to enroll in a neighboring LEA

Board of Education Executive Summary

Business Services

2023-24 Second Interim Financial Report

March 7, 2024



Arts and Music Education Funding (Proposition 28)

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The funding for 2024-25 is expected to decrease from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee. Illustrated below are the various reporting requirements:

- School Site Expenditure Plan
- Board approved annual report that is posted on the district’s website and submitted to the California Department of Education that contains staffing, pupil, and site information relating to the program.
- Annual certifications and three-year expenditure reports

Learning Recovery Emergency Block Grant (LREBG)

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14%. Please note that the estimated reduction was captured in the district’s 2022-23 unaudited actuals by recording an estimated payable to the state. The difference between the estimated reduction/payable and the actual reduction was accounted for in the First Interim. While the legislature intends to restore \$378.7 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year, the district has not included those revenues in its multi-year projection. In addition, the Governor’s 2024-25 Budget proposal includes new restrictions on unencumbered LREBG funds as follows:

- Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law
- Planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.
- Funds “not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028.”

Other Proposed Governor’s Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
- The budget includes \$2.1 billion to:
 - Maintain funding for the 118,000 subsidized childcare slots added since the 2021 Budget Act slot expansion plan was initiated

Board of Education Executive Summary

Business Services

2023-24 Second Interim Financial Report

March 7, 2024



- Fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Childcare Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.
- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.

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
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).

The District will update its Routine Restricted Maintenance Account contribution during its fiscal year end closing process.

Board of Education Executive Summary

Business Services

2023-24 Second Interim Financial Report

March 7, 2024



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 2023-24. The amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA) Fiscal Year Ending June 30, 2024	
Estimated EPA Revenues:	
Estimated EPA Funds	\$ 114,092,723
Estimated EPA Expenditures:	
Certificated Instructional Salaries	\$ 114,092,723
Balance	\$ -

Planning Factors for 2023-24 and beyond include the following:

Illustrated in the following table are the latest factors from the 2023-24 Enacted Budget that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2022-23	2023-24	2024-25	2025-26
Dept of Finance Statutory COLA	6.56%	8.22%	0.76%	2.73%
Additional LCFF Investment	6.70%	N/A	N/A	N/A
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	26.68%	27.80%	28.50%
SUI Employer Rates	0.50%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$204	\$177	\$177	\$177
Lottery – Prop. 20 per ADA	\$100	\$72	\$72	\$72
Universal Transitional Kindergarten/ADA	\$2,813	\$3,044	\$3,067	\$3,151
Mandate Block Grant for Districts: K-8 per ADA	\$34.94	\$37.63	\$38.10	\$39.14
Mandate Block Grant for Districts: 9-12 per ADA	\$67.31	\$72.49	\$73.39	\$75.39
Mandate Block Grant for Charters: K-8 per ADA	\$18.34	\$19.76	\$20.00	\$20.55
Mandate Block Grant for Charters: 9-12 per ADA	\$50.98	\$54.91	\$55.59	\$57.11

Board of Education Executive Summary

Business Services

2023-24 Second Interim Financial Report

March 7, 2024



Comparison of the 2023-24 Second Interim Report to the First Interim Report:

	First Interim Budget 2023-24			Second Interim Budget 2023-24			Changes since 2023-24 First Interim Budget			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	500,312,508	2,478,216	502,790,724	500,355,264	2,478,216	502,833,480	42,756	-	42,756	1
Federal Revenue	-	141,267,968	141,267,968	-	148,230,947	148,230,947	-	6,962,979	6,962,979	2
State Revenue	12,144,270	111,594,017	123,738,287	12,144,270	115,349,693	127,493,963	-	3,755,676	3,755,676	3
Local Revenue	4,365,410	3,852,936	8,218,346	7,588,879	4,064,125	11,653,004	3,223,469	211,189	3,434,658	4
Total Revenue	516,822,188	259,193,137	776,015,325	520,088,413	270,122,981	790,211,395	3,266,225	10,929,844	14,196,069	
Expenditures										
Certificated Salaries	213,630,890	88,604,422	302,235,312	218,797,664	91,290,982	310,088,646	5,166,774	2,686,560	7,853,334	5
Classified Salaries	51,334,360	38,920,725	90,255,085	52,646,090	36,636,048	89,282,138	1,311,730	(2,284,677)	(972,947)	6
Benefits	137,484,805	91,229,242	228,714,048	139,273,776	88,493,691	227,767,467	1,788,971	(2,735,551)	(946,581)	7
Books and Supplies	8,706,896	50,939,113	59,646,009	8,116,981	46,803,994	54,920,975	(589,915)	(4,135,119)	(4,725,034)	8
Other Services & Oper. Expenses	33,261,622	102,908,464	136,170,086	33,534,652	112,606,894	146,141,546	273,030	9,698,430	9,971,460	9
Capital Outlay	1,527,015	14,660,255	16,187,269	1,547,177	22,969,217	24,516,394	20,162	8,308,962	8,329,124	10
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	-	-	-	11
Transfer of Indirect 73xx	(8,411,792)	7,243,324	(1,168,468)	(8,610,122)	7,218,308	(1,391,814)	(198,330)	(25,016)	(223,346)	12
Total Expenditures	439,044,097	394,505,544	833,549,641	446,816,518	406,019,133	852,835,651	7,772,421	11,513,590	19,286,011	
Deficit/Surplus	77,778,091	(135,312,407)	(57,534,315)	73,271,895	(135,896,152)	(62,624,257)	(4,506,196)	(583,745.46)	(5,089,942)	
Other Sources/(uses)	-	-	-	-	-	-	-	-	-	
Transfers in/(out)	2,475,399	-	2,475,399	2,368,261	-	2,368,261	(107,138)	-	(107,138)	13
Contributions to Restricted	(122,013,844)	122,013,844	-	(122,013,844)	122,013,844	(0)	(0)	-	(0)	
Net increase (decrease) in Fund Balance	(41,760,354)	(13,298,563)	(55,058,916)	(46,373,688)	(13,882,308)	(60,255,996)	(4,613,334)	(583,745)	(5,197,080)	
Beginning Balance	135,640,173	122,292,561	257,932,734	135,640,173	122,292,561	257,932,735	0	0	1	
Ending Balance	93,879,819	108,993,998	202,873,818	89,266,486	108,410,253	197,676,739	(4,613,334)	(583,745)	(5,197,079)	
Revolving/Stores/Prepays	325,000		325,000	325,000		325,000	-	-	-	
Reserve for Econ Uncertainty (2%)	16,621,485		16,621,485	17,009,348		17,009,348	387,863	-	387,863	
Restricted Programs	-	108,993,998	108,993,998	-	108,410,253	108,410,253	-	(583,745)	(583,745)	
Commitments	10,000,000		10,000,000	-		-	(10,000,000)	-	(10,000,000)	
Other Assignments	-		-	848,577		848,577	848,577		848,577	
Unappropriated Fund Balance	66,933,334	-	66,933,334	71,083,561	-	71,083,561	4,150,226	(0)	4,150,226	
<i>Unappropriated Percent</i>			<i>8.03%</i>			<i>8.33%</i>			<i>0.31%</i>	

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Changes from 2023-24 Second Interim Report to the First Interim Report

Notes: Explanation of Changes
<i>1. LCFF Change based on updated unduplicated pupil count resulting in a slight increase in supplemental and concentration grant funding.</i>
<i>2. Restricted Federal revenues increase of \$6.9M due to budgeting of remaining ESSER carryover funds and additional revenue received for Title IV funds.</i>
<i>3. Restricted State revenues increase of \$3.75M due to budgeting of additional carryover and grant awards for the California Community Schools Partnership Implementation grant, Partnership Academies Program, High Road Training Partnership grant, and Teacher implementation and residency funds.</i>
<i>4. Unrestricted local revenues increase due to an increase in interest earned. Restricted local revenues increase due to budgeting of local carryover funds.</i>
<i>5. Unrestricted certificated salaries increase due to settlement agreements reached with certificated and non represented employee groups including one-time retroactive costs. Additional unrestricted adjustments include recognizing estimated vacancy savings. Restricted certificated salaries increase due to settlement agreement projected costs, increases in Expanded Learning Opportunities Program expenditures, and budgeting additional grant awards.</i>
<i>6. Unrestricted classified salaries increase due to settlement agreements reached with classified and non represented employee groups including one-time retroactive costs. Restricted classified salaries decrease due to budget adjustments to ESSER funds and reductions to Special Education classified salaries.</i>
<i>7. Unrestricted and restricted benefits changes due to the adjustments described above and an adjustment to recognize estimated benefits savings related to vacancies.</i>
<i>8. Unrestricted books and supplies decrease due to one-time savings in supplies. Restricted books and supplies decreases due to adjustments to Title program budgets, reductions in special education materials and supplies, and adjustments to budgeted expenditures under the Arts Music Instructional Materials grant.</i>
<i>9. Unrestricted services and operating expenses increase due to increases in legal costs and information technology services. Restricted services and operating expenses adjustments due to increases in special education contracted services, adjustments to the ELOG grant, and Title programs.</i>
<i>10. Unrestricted capital outlay increase due to the one-time purchase of equipment. Restricted capital outlay adjustments include additional budgeting of ESSER funded capital outlay projects.</i>
<i>11. Other outgo remains constant.</i>
<i>12. Transfers of indirects adjustments based on programmatic changes described above.</i>
<i>13. Transfers in remain constant and transfers out increase due to an estimated contribution to the Adult Education</i>

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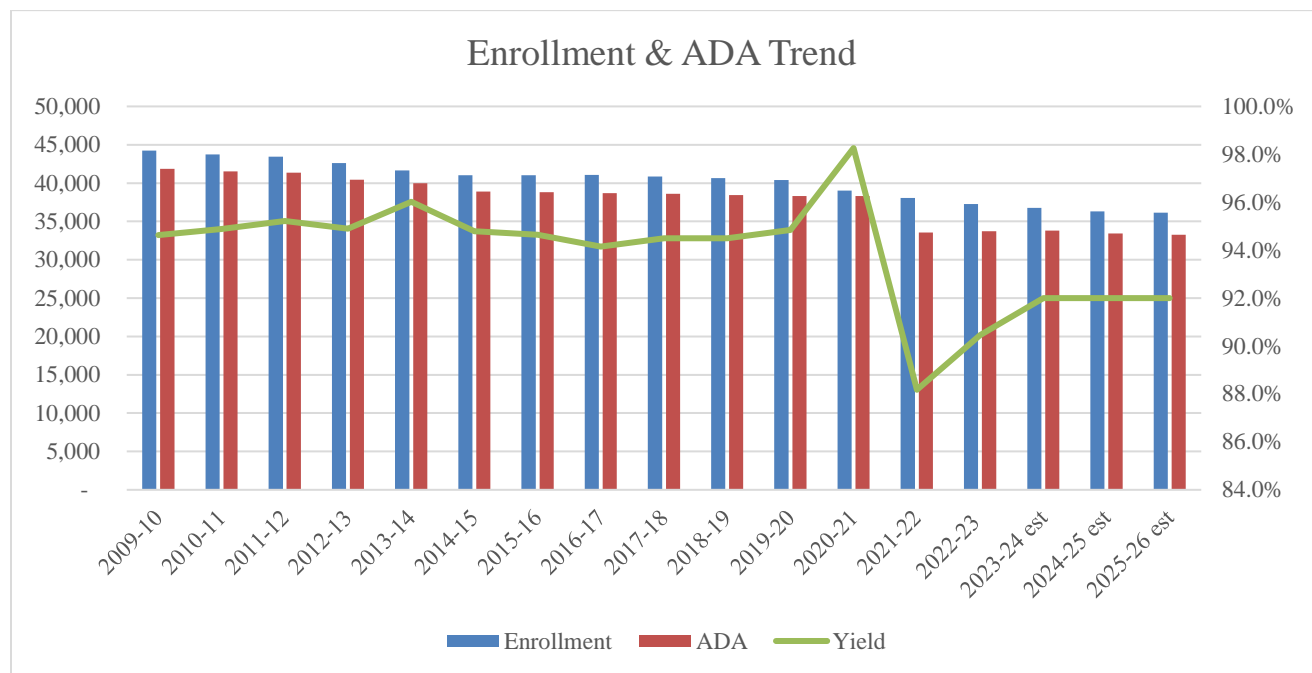
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2023-24 Sacramento City Unified School District Primary Budget Components

District enrollment is estimated at 36,879, or 36,762 excluding COE enrollment of 117. Average Daily Attendance (ADA) is estimated at 33,928.45 or 33,821.04 excluding COE ADA of 107.41. Due to the utilization of the 3 prior year average ADA as described in the State Enacted budget, the projected funded ADA is 36,016.40 or 35,909 excluding county ADA for 2023-24.

The District's unduplicated pupil percentage (UPP) for supplemental and concentration funding is 70.40%. The UPP for supplemental and concentration funding is based on a three year rolling average which is projected at 69.83%.



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:

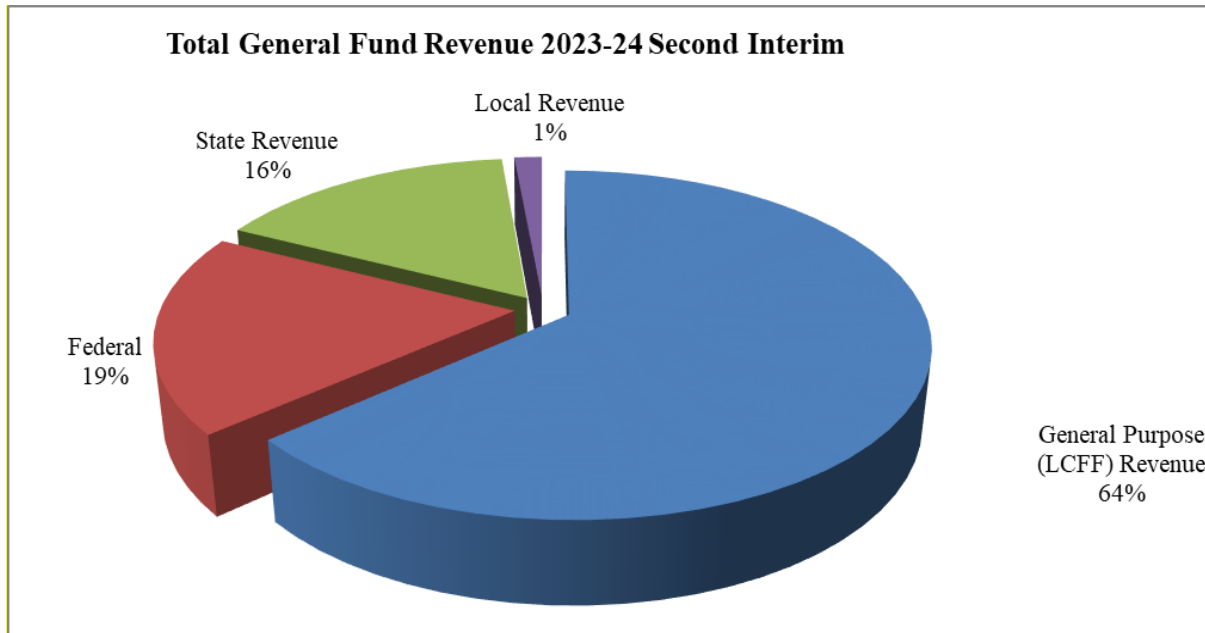
DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$500,355,264	\$502,833,480
Federal	\$0	\$148,230,947
State Revenue	\$12,144,270	\$127,493,963
Local Revenue	\$7,588,879	\$11,653,004
TOTAL	\$520,088,413	\$790,211,395

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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 91% of the District’s unrestricted budget, and approximately 74% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	218,797,664	91,290,982	\$310,088,646
Classified Salaries	52,646,090	36,636,048	\$89,282,138
Benefits	139,273,776	88,493,691	\$227,767,467
Books and Supplies	8,116,981	46,803,994	\$54,920,975
Other Services & Oper.	33,534,652	112,606,894	\$146,141,546
Capital Outlay	1,547,177	22,969,217	\$24,516,394
Other Outgo/Transfer	1,510,300	-	\$1,510,300
Transfers Out	(2,368,261)	-	(2,368,261)
TOTAL	453,058,379	398,800,825	\$851,859,204

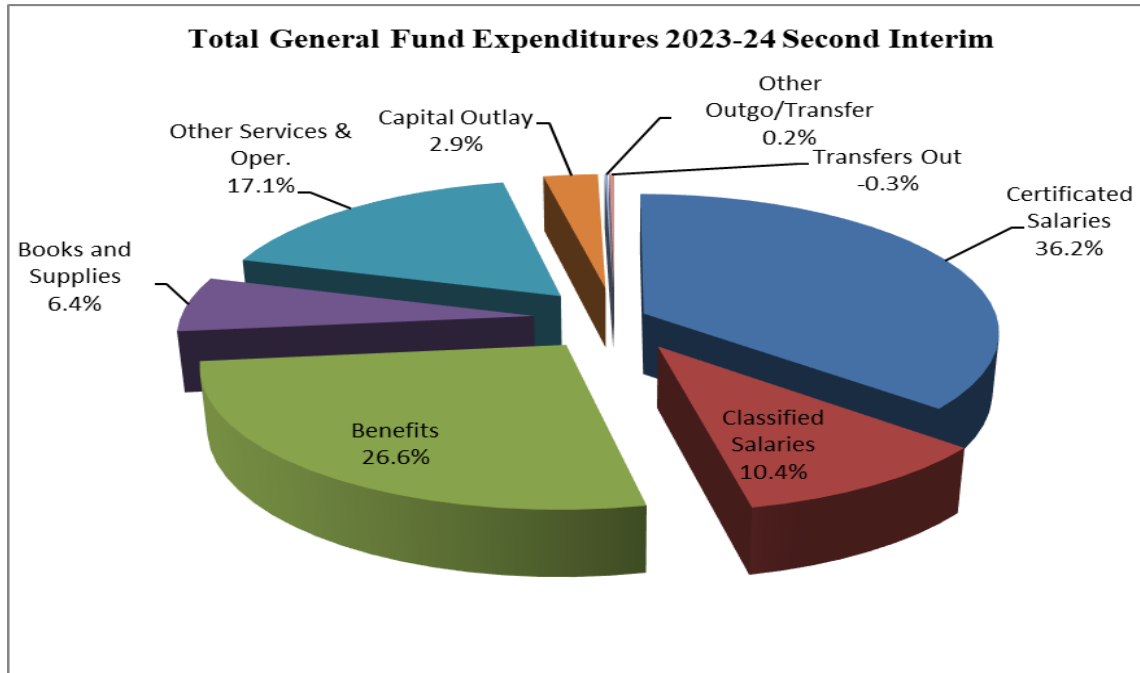
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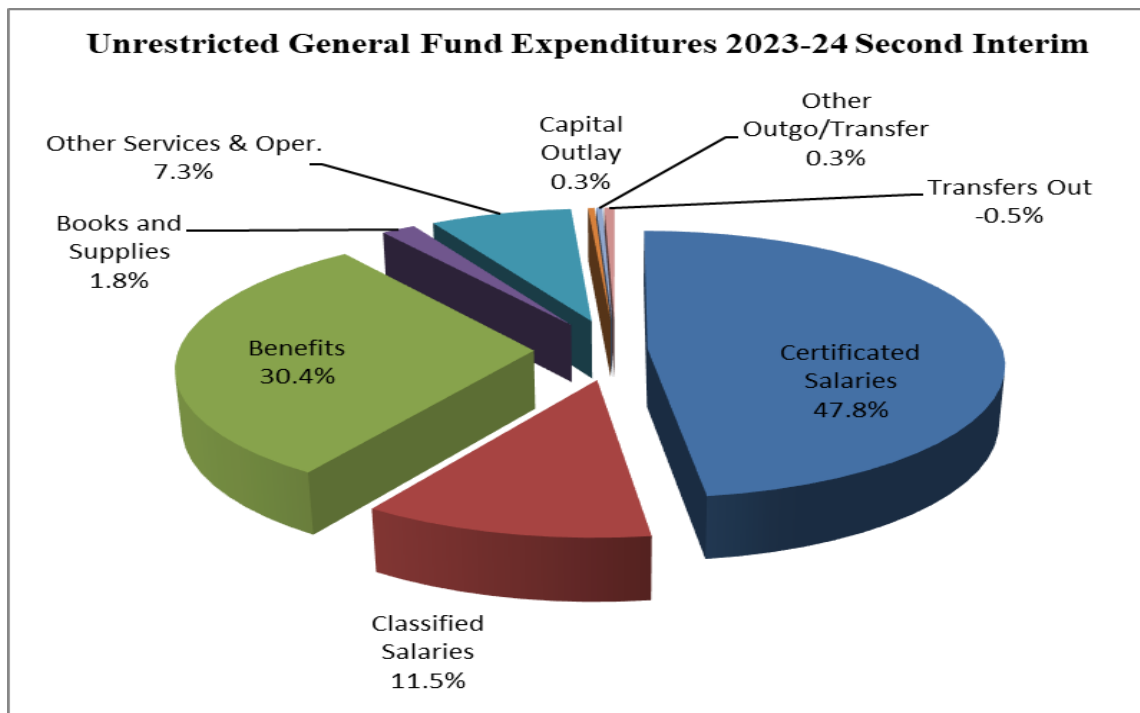
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Graphical representation of total general fund expenditures by percentage:



Graphical representation of unrestricted general fund expenditures by percentage:



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General Fund Contributions to Restricted Programs

Contribution of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue. For the 2023-24 Second Interim budget, the contribution to the Adult Education Fund below reflects the estimated increased salary and benefit costs including one-time retroactive costs.

Program	2023-24 First Interim Budget	2023-24 Second Interim Budget
Special Education	\$103,520,644	\$103,520,644
Routine Restricted Maintenance Account	\$18,493,200	\$18,493,200
Total	\$122,013,844	\$122,013,844

Other Funds	2023-24 First Interim Budget	2023-24 Second Interim Budget
Adult Education	\$0	\$107,138

General Fund Summary

The District's 2023-24 General Fund projects a total operating deficit of (\$60.3) million resulting in an estimated ending fund balance of \$197.7 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$325K; restricted programs - \$108M; committed - \$0M; assigned - \$850K; unassigned - \$71M. economic uncertainty - \$17M; In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in the following table.

2023-24 Second Interim Fund Balance Component Summary

Description	2023-24 Second Interim Budget		
	Unrestricted	Restricted	Combined
TOTAL - NONSPENDABLE	\$325,000	\$0	\$325,000
RESTRICTED			
Restricted Categorical Balances		\$108,410,253	\$108,410,253
TOTAL - RESTRICTED	\$0	\$108,410,253	\$108,410,253
TOTAL - COMMITTED	\$0		\$0
ASSIGNED			
Estimated Cost of SCTA Agreement for 2023-24 Offset by Reduction in OPEB contribution	\$848,577		\$848,577
TOTAL - ASSIGNED	\$848,577	\$0	\$848,577
RESERVE FOR ECONOMIC UNCERTAINTIES			
Economic Uncertainty (REU-2%)	\$17,009,348		\$17,009,348
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	\$17,009,348	\$0	\$17,009,348
UNASSIGNED/UNAPPROPRIATED	\$71,083,561		\$71,083,561
TOTAL - FUND BALANCE	\$89,266,486	\$108,410,253	\$197,676,739

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 \$104.5M.

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Multi-Year Revenue and Expenditure Projections

Unrestricted Multi-Year Revenue Projections:

Fiscal Year 2024-25

- LCFF COLA of .76%. Enrollment of 36,320 and funded ADA of 34,481
- Federal Revenues projected to remain constant.
- State revenues projected to increase due to estimated increase in transportation reimbursement funding
- Local Revenue is projected to decrease due to the removal of one-time revenues received in 2023-24
- Net increase in contributions to Special Education of \$4.3M based off of historical trends, increases in salaries and benefits related to settlement agreements, and one-time adjustments for special education

Fiscal Year 2025-26

- LCFF COLA of 2.73%. Enrollment of 36,136 and funded ADA of 33,644
- Federal and State Revenues projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$9.8M for increased Special Education expenditures per historical trends and increases in salaries and benefits related to bargaining agreement settlements

Restricted Multi-Year Revenue Projections:

Fiscal Year 2024-25

- Federal Revenue was reduced by \$109M to remove carryover of \$90.1M in ESSER funds, \$8.8M in Title programs, \$1.8M in federal special education funds, and one time FEMA revenue of \$7.2M received in 23-24.
- State Revenue was reduced by \$14.2M to remove carryover funds of \$2M in In Person Instruction/ELOG, \$1.8M in ASES, \$2M in UPK, \$2.4 in Community Schools grant funds, \$3.1M in CTE, \$660K in Learning Communities carryover, \$544K in partnership academies and \$875K in teacher implementation and residency funds.
- Local Revenue was reduced by \$2M to remove carryover and one-time funds
- Net increase of contributions to Special Ed of \$4.3M based off of historical trends, increases in salaries and benefits related to settlement agreements, and one-time adjustments for special education

Fiscal Year 2025-26

- Federal and state revenue projected to remain constant.
- Local revenue projected to remain constant.
- Contributions to Special Ed were increased by approximately \$9.8M for increased Special Education expenditures per historical trends and increases in salaries and benefits related to bargaining agreement settlements

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Expenditure Assumptions:

Unrestricted Multi-Year Expenditure Projections:

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, removal of one-time retroactive settlement costs in 2023-24, adding back one-time vacancy savings of \$4.8M recognized in the 2023-24 First Interim report, additional salary and benefit costs related to the bargaining agreement settlement for 2023-24 and 2025-26, budgeting of ongoing vacancy savings, and the use of one-time restricted funding sources to offset a portion of estimated unrestricted certificated cost increases.
- Classified step costs are expected to increase by .70% each year.
- Other classified adjustments include the implementation of minimum wage of \$20 effective 7/1/2024, the removal of one-time retroactive settlement costs realized in 2023-24, and the use of one-time restricted funding sources to offset a portion of estimated unrestricted classified cost increases.
- STRS contribution to remain flat and PERS contribution projected increase of 1.12%
- Adjustments to benefits include adding back one-time savings of \$3.5M recognized in the 2023-24 First Interim report offset by the removal of \$5.6M in one-time retroactive costs realized in 2023-24 and an estimated healthcare cost increase of \$5.4M. Other adjustments include increased statutory benefits costs and a reduction of \$3.5M of OPEB contributions related to the bargaining settlement agreement for 2023-24 and 2024-25. Additionally, one-time restricted funding sources were used to offset a portion of estimated unrestricted benefits increases.
- Books and Supplies are projected to increase slightly to restore a \$620K one-time reduction in supplies as of the 2023-24 Second Interim report.
- Services have been decreased by \$1.8M to account for the removal of one-time district contract costs in 23-24.
- Capital outlay projected decrease of \$1.46M to remove one-time bus purchase and safe schools vehicle purchase.
- Transfers out remains constant.
- Indirect costs adjusted based on projected changes in restricted programs.

Fiscal Year 2025-26

- 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 a \$2.7M increase related to one-time restricted funded expenses shifted to ongoing unrestricted funds.
- Classified step costs are expected to increase by .70% each year. Additional classified adjustments include a \$1M increase related to one-time restricted funded expenses shifted to ongoing unrestricted funds.
- STRS to remain constant and PERS to increase from 27.8% to 28.50%.

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- Adjustments to benefits reflect the effects of salary changes noted above, an increase of \$4.5M related to one-time restricted funded expenses shifted to ongoing unrestricted funds and the projected increase in healthcare costs of \$5.8M.
- Books and Supplies remain constant.
- Services remain constant.
- Transfers out remain constant.
- Indirect costs adjusted based on projected changes in restricted programs.

Restricted Multi-Year Expenditure Projections:

Fiscal Year 2024-25

- 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 and a transition of ESSER funded positions to Learning Recovery Emergency Block grant and FEMA funds for a one year extension. Additional adjustments include the removal of one-time retroactive costs realized in 2023-24, increases related to the bargaining agreement settlement for 2023-24 and 2024-25, and the use of one-time funds to offset increases in unrestricted salaries and benefits costs.
- Classified step costs are expected to increase by .70% each year.
- Other classified salary adjustments include a transition from ESSER funded positions to the Learning Recovery Emergency Block grant and FEMA funds for a one year extension. Additional adjustments include the removal of carryover funds and one-time retroactive costs realized in the 23-24 year, the estimated cost of minimum wage of \$20 effective 7/1/2024, and increases related to the bargaining agreement settlement for 2023-24 and 2024-25. Other adjustments include the use of one-time funds to offset increases in unrestricted salaries and benefit costs, and the use of one-time FEMA funds to offset a portion of estimated increases in special education costs.
- Increase to benefits of \$12.7M to reflect the effects of salary changes noted above, projected increases in health benefits costs, the use of one-time FEMA funds to offset a portion of estimated increases in special education costs, and the additional benefits cost related to the bargaining agreement settlement for 2023-24 and 2024-25.
- Books and Supplies have been decreased by \$33.1M to account for one-time expenditures related to carryover funds including \$4.2M in Title programs, \$7.5M ESSER funds, \$2M Lottery, \$1.4M UPK, \$2.2M CTE, \$1.8M in Arts Music Instructional Materials grant, \$1.1M in local carryover grants and a reduction of \$3.8M to offset the estimated increase in salaries and benefits related to bargaining agreements.
- Services have been reduced by \$28M to account for one-time expenditures related to carryover funds including ESSER, Title programs, federal special education, ASES, and ELOP. Additional adjustments include \$13.1M in Special Education contracted services shifted to certificated, classified and benefits budgets and a reduction of \$3.8M to offset the estimated increase in salaries and benefits related to bargaining agreement settlements.
- Capital outlay decreased by \$21.2M for the removal of one-time carryover expenditures for ESSER funds.

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- Indirect costs are expected to decrease due to program adjustments

Fiscal Year 2025-26

- Certificated step and column costs are expected to increase by 1.4% each year
- Other certificated salary adjustments include the removal of \$21.7M of one-time Learning Recover Emergency Grant fund and FEMA expenditures and the removal of one-time restricted funds used in 2024-25 to mitigate the unrestricted increase in salaries and benefits. Additional adjustments include an estimated increase in Special Education salary costs.
- Classified step costs are expected to increase by .70% each year and adjustments have been made for the removal of \$8.7M in Learning Recovery Emergency grant expenditures and the removal of one-time restricted funds used in 2024-25 to mitigate the unrestricted increase in salaries and benefits. Additional adjustments include an estimated increase in Special Education salary costs.
- Reduction to benefits of \$16.5M reflect the effects of salary changes noted above, program adjustments, and removal of LREBG Funds. Additional adjustments include an estimated increase in Special Education benefits costs.
- Materials and supplies increase of \$109K for special education supplies.
- Services have been increased by \$3.3M due to additional special education services.
- Indirect costs are expected to increase due to the program adjustments above.

Multi-Year Projections

Estimated Ending Fund Balances

The District estimates that the General Fund projected unrestricted deficit for 2023-24 is (\$46.4) million resulting in an unrestricted ending General Fund balance of \$89.3 million. The projected unrestricted deficit for 2024-25 is (\$51.5) million resulting in an unrestricted ending General Fund balance of \$37.8 million. The projected unrestricted deficit for 2025-26 is (\$77.5) million resulting in an unrestricted General Fund balance of (\$39.7) million.

Table of Unrestricted General Fund Ending Balance as of 2023-24 Second Interim

Description	2023-24 Second Interim Budget	Projected 2024-25	Projected 2025-26
Total Revenues	520,088,413	506,916,607	508,096,602
Total Expenditures	446,816,518	434,440,082	451,878,470
Other Sources/Uses	(119,645,583)	(123,931,044)	(133,757,448)
Net Increase/(Decrease)	(46,373,688)	(51,454,519)	(77,539,315)
Add: Beginning Fund Balance	135,640,173	89,266,486	37,811,966
Ending Fund Balance	89,266,486	37,811,966	(39,727,349)
<i>Components of Ending Fund Balance</i>	<i>18,182,925</i>	<i>16,522,470</i>	<i>15,907,799</i>
Unassigned/Unappropriated	71,083,561	21,289,496	(55,635,148)

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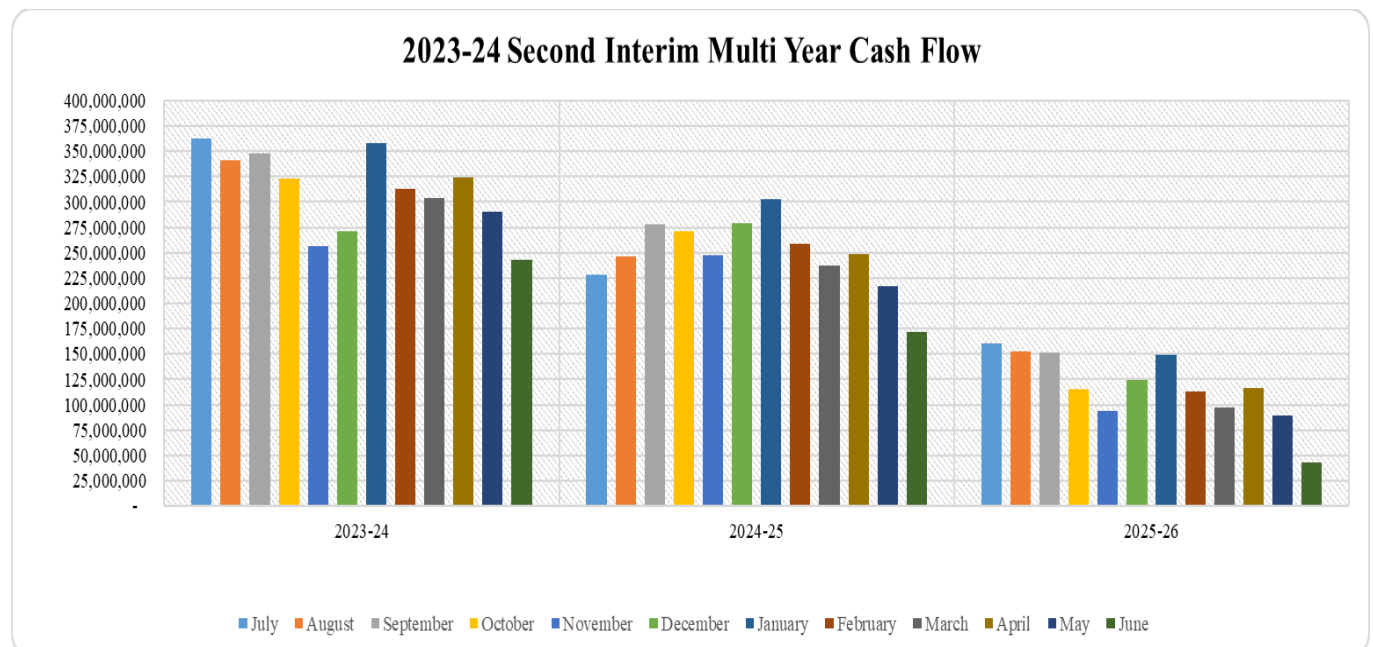


Table of Combined Unrestricted and Restricted Ending Fund Balance

Description	2023-24 Second Interim Budget	Projected 2024-25	Projected 2025-26
Total Revenues	790,211,395	651,657,815	652,837,810
Total Expenditures	852,835,651	769,812,908	739,079,367
Net Increase/(Decrease)	(60,255,996)	(115,786,832)	(83,873,296)
Beginning Fund Balance	257,932,735	197,676,739	81,889,907
Ending Fund Balance	197,676,739	81,889,907	(1,983,389)
<i>Components of Ending Fund Balance</i>	<i>126,593,178</i>	<i>60,600,410</i>	<i>53,651,759</i>
Nonspendable	325,000	325,000	325,000
Restricted	108,410,253	44,077,940	37,743,960
Assigned	848,577	848,577	848,577
2% REU	17,009,348	15,348,893	14,734,222
Unassigned/Unappropriated	71,083,561	21,289,496	(55,635,148)

Cash Flow

The 2023-24 Second Interim report and multi-year projections show that the District projects a positive cash balance through June 2026, however cash balances continue to decline and the district will continue to closely monitor cash flow in order to ensure the District has sufficient cash reserves to satisfy its obligations.



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2023-24 Second Interim Multi-Year Projections

Description	Second Interim Budget 2023-24			Projection 2024-25			Projection 2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	500,355,264	2,478,216	502,833,480	486,482,344	2,478,216	488,960,560	487,662,339	2,478,216	490,140,555
Federal Revenue	-	148,230,947	148,230,947	-	39,039,779	39,039,779	-	39,039,779	39,039,779
State Revenue	12,144,270	115,349,693	127,493,963	16,034,263	101,127,408	117,161,671	16,034,263	101,127,408	117,161,671
Local Revenue	7,588,879	4,064,125	11,653,004	4,400,000	2,095,805	6,495,805	4,400,000	2,095,805	6,495,805
Total Revenue	520,088,413	270,122,981	790,211,395	506,916,607	144,741,208	651,657,815	508,096,602	144,741,208	652,837,810
Expenditures									
Certificated Salaries	218,797,664	91,290,982	310,088,646	214,917,922	93,315,306	308,233,228	220,153,439	69,675,203	289,828,643
Classified Salaries	52,646,090	36,636,048	89,282,138	47,894,889	38,029,669	85,924,558	49,268,708	28,199,674	77,468,382
Benefits	139,273,776	88,493,691	227,767,467	136,334,882	101,200,145	237,535,028	147,474,160	84,687,334	232,161,495
Books and Supplies	8,116,981	46,803,994	54,920,975	8,736,981	13,706,132	22,443,113	8,736,981	13,815,356	22,552,337
Other Services & Oper. Expenses	33,534,652	112,606,894	146,141,546	31,711,263	84,576,790	116,288,052	31,711,263	87,877,015	119,588,278
Capital Outlay	1,547,177	22,969,217	24,516,394	86,235	1,768,330	1,854,565	86,235	1,768,330	1,854,565
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	1,510,300	-	1,510,300
Transfer of Indirect 73xx	(8,610,122)	7,218,308	(1,391,814)	(6,752,390)	5,360,576	(1,391,814)	(7,062,617)	5,670,803	(1,391,814)
Budget Reductions	-	-	-	-	(2,584,123)	(2,584,123)	-	(4,492,819)	(4,492,819)
Total Expenditures	446,816,518	406,019,133	852,835,651	434,440,082	335,372,826	769,812,908	451,878,470	287,200,897	739,079,367
Deficit/Surplus	73,271,895	(135,896,152)	(62,624,257)	72,476,525	(190,631,618)	(118,155,094)	56,218,132	(142,459,689)	(86,241,557)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,368,261	-	2,368,261	2,368,261	-	2,368,261	2,368,261	-	2,368,261
Contributions to Restricted	(122,013,844)	122,013,844	-	(126,299,305)	126,299,305	-	(136,125,709)	136,125,709	-
Net increase (decrease) in Fund Balance	(46,373,688)	(13,882,308)	(60,255,996)	(51,454,519)	(64,332,313)	(115,786,832)	(77,539,315)	(6,333,980)	(83,873,296)
Beginning Balance	135,640,173	122,292,561	257,932,735	89,266,486	108,410,253	197,676,739	37,811,966	44,077,940	81,889,907
Ending Balance	89,266,486	108,410,253	197,676,739	37,811,966	44,077,940	81,889,907	(39,727,349)	37,743,960	(1,983,389)
Revolving/Stores/Prepays	325,000	-	325,000	325,000	-	325,000	325,000	-	325,000
Reserve for Econ Uncertainty	17,009,348	-	17,009,348	15,348,893	-	15,348,893	14,734,222	-	14,734,222
Restricted Programs	-	108,410,253	108,410,253	-	44,077,940	44,077,940	-	37,743,960	37,743,960
Committed	-	-	-	-	-	-	-	-	-
Other Assignments	848,577	-	848,577	848,577	-	848,577	848,577	-	848,577
Unappropriated Fund Balance	71,083,561	-	71,083,561	21,289,496	-	21,289,496	(55,635,148)	-	(55,635,148)
<i>Unappropriated Percent</i>			8.33%			2.77%			-7.53%

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Summary of All Funds

Fund	2023-24 Beginning Fund Balance	Budgeted Net Change	2023-24 Second Interim Budget Ending Fund Balance
01 General (Unrestricted and Restricted)	\$257,932,735	(\$60,255,996)	\$197,676,739
08 Student Activity Fund	\$1,570,033	\$0	\$1,570,033
09 Charter Schools	\$15,520,269	(\$3,486,807)	\$12,033,462
11 Adult	\$1,061,008	(\$495,484)	\$565,524
12 Child Development	\$1,239,859	\$859,760	\$2,099,619
13 Cafeteria	\$18,388,342	(\$2,532,041)	\$15,856,301
21 Building Fund	\$277,090,337	(\$173,330,588)	\$103,759,750
25 Capital Facilities	\$26,933,108	(\$454,254)	\$26,478,854
35 County School Facilities Fund	\$0	\$0	\$0
49 Capital Projects for Blended Components	\$1,794,788	\$791,739	\$2,586,527
51 Bond Interest and Redemption	\$41,979,247	\$649,823	\$42,629,069
61 Cafeteria Enterprise Fund	\$25,047	\$0	\$25,047
67 Self-Insurance Fund	\$12,328,878	(\$1,330,171)	\$10,998,707

Conclusion

The District is projected to satisfy the 2% required reserve for economic uncertainties in 2023-24 and 2024-25, but projects a negative fund balance in 2025-26 as of the Second Interim report. Additionally, cash flow projections indicate positive cash flow through June 2026 but are projected to steadily decline and the District will continue to closely monitor cash flow. The District projects an unrestricted deficit of (\$46.4M) for 2023-24, (\$51.5M) for 2024-25 and (\$77.5M) in 2025-26. The primary changes since the District's 2023-24 First Interim report are the inclusion of costs related to bargaining agreement settlements reached since the First Interim report that are retroactive to the 2022-23 fiscal year, the inclusion of the projected costs of the certificated bargaining agreement reached for the 2023-24 and 2024-25 years, and a significant reduction to LCFF funding in the 2024-25 and 2025-26 years. The Second Interim budget and multiyear projections support that the District is projected to be able to meet its financial obligations for the current and first subsequent year, but may be unable to meet its financial obligations for the 2025-26 year; therefore, the District self-certifies with a qualified certification.

Risks:

Uncertainty regarding on-going State funding for K12 Districts, the potential future impact of a recessionary economy including potential adjustments to funding rates, enrollment, and projected deficit spending, decreases in fund balance, and declining cash flow.

Opportunities:

Improved State Budget and funding for K12 Districts, stable/increased enrollment, potential to make up the instructional days lost during the 2021-22 school year through the State waiver process, and continued District strategic planning to achieve a balanced budget.

2023-2024 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 7, 2024

Sacramento City Unified School District

Board of Education

Lavinia Grace Phillips, President, Area 7
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Mary Hardin Young, Interim Deputy Superintendent
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Janea Marking, Chief Business and Operations Officer
Cancy McArn, Chief Human Resource Officer
Rodney Moore, Chief Legal Counsel
Tim Rocco, Chief Information Officer
Yvonne Wright, Chief Academic Officer

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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 07, 2024 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.

X

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: Jesse Castillo Telephone: 916-526-7616
Title: Assistant Superintendent, Business Services E-mail: jesse-m-castillo@scusd.edu

Criteria and Standards Review Summary

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

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

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2023-24)	District Regular	35,919.00	35,908.99		
	Charter School	0.00	0.00		
	Total ADA	35,919.00	35,908.99	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	34,492.10	34,481.17		
	Charter School				
	Total ADA	34,492.10	34,481.17	0.0%	Met
2nd Subsequent Year (2025-26)	District Regular	33,645.12	33,644.20		
	Charter School				
	Total ADA	33,645.12	33,644.20	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

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 (2023-24)				
District Regular	36,765.00	36,762.00		
Charter School				
Total Enrollment	36,765.00	36,762.00	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	36,320.00	36,320.00		
Charter School				
Total Enrollment	36,320.00	36,320.00	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	36,135.00	36,135.00		
Charter School				
Total Enrollment	36,135.00	36,135.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)			
District Regular	38,220	39,003	
Charter School			
Total ADA/Enrollment	38,220	39,003	98.0%
Second Prior Year (2021-22)			
District Regular	32,673	38,045	
Charter School			
Total ADA/Enrollment	32,673	38,045	85.9%
First Prior Year (2022-23)			
District Regular	33,727	37,289	
Charter School			
Total ADA/Enrollment	33,727	37,289	90.4%
Historical Average Ratio:			91.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.9%

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 (2023-24)				
District Regular	33,821	36,762		
Charter School	0			
Total ADA/Enrollment	33,821	36,762	92.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	33,414	36,320		
Charter School				
Total ADA/Enrollment	33,414	36,320	92.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	33,244	36,135		
Charter School				
Total ADA/Enrollment	33,244	36,135	92.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

ADA is projected to increase as the district returns to pre-pandemic attendance trends.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	514,694,369.00		
1st Subsequent Year (2024-25)	501,672,557.00	486,482,344.00	(3.0%)	Not Met
2nd Subsequent Year (2025-26)	505,297,188.00	487,662,339.00	(3.5%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The 2024-25 and 2025-26 years have decreased from first interim based on the revised COLAs of .76% for 2024-25 and 2.73% for 2025-26 per the Governor's 2024-25 Budget proposal.

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 (2020-21)	301,601,587.00	
Second Prior Year (2021-22)	330,431,834.82	355,668,555.40	92.9%
First Prior Year (2022-23)			0.0%
	Historical Average Ratio:		61.7%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	58.7% to 64.7%	58.7% to 64.7%	58.7% to 64.7%

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 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2023-24)	410,717,530.27		
1st Subsequent Year (2024-25)	399,147,693.02	434,440,082.02	91.9%	Not Met
2nd Subsequent Year (2025-26)	416,896,307.02	451,878,469.02	92.3%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The district projects an increase in the ratio of unrestricted salaries and benefits to total unrestricted expenditures due to bargaining settlement agreements reached with all labor partners retroactive to the 2022-23 year as well as a bargaining agreement settlement reached with its largest certificated labor partner for the 23-24 and 2024-25 years.

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)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	141,267,968.04	148,230,947.19	4.9%	No
1st Subsequent Year (2024-25)	39,116,752.00	39,039,779.00	-.2%	No
2nd Subsequent Year (2025-26)	39,116,752.00	39,039,779.00	-.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2023-24)	123,738,287.12	127,493,963.09	3.0%	No
1st Subsequent Year (2024-25)	115,293,761.00	117,161,671.00	1.6%	No
2nd Subsequent Year (2025-26)	115,293,461.00	117,161,671.00	1.6%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2023-24)	8,218,346.29	11,653,004.34	41.8%	Yes
1st Subsequent Year (2024-25)	6,673,728.00	6,495,805.00	-2.7%	No
2nd Subsequent Year (2025-26)	6,673,728.00	6,495,805.00	-2.7%	No

Explanation:
(required if Yes)

The current year increase in local revenue is due to an increase in interest revenue earned above initial projections.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2023-24)	59,646,009.09	54,920,975.13	-7.9%	Yes
1st Subsequent Year (2024-25)	26,028,139.00	22,443,113.00	-13.8%	Yes
2nd Subsequent Year (2025-26)	21,168,307.60	22,552,337.00	6.5%	Yes

Explanation:
(required if Yes)

Adjustments in the current and 1st subsequent year are due to reducing books and supplies budgets in order to offset a portion of the projected increase in salaries and benefits costs related to bargaining agreements. Additional adjustments include the removal of a one-time textbook adoption in the 2024-25 year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2023-24)	136,170,085.69	146,141,545.51	7.3%	Yes
1st Subsequent Year (2024-25)	116,760,639.00	116,288,053.00	-.4%	No
2nd Subsequent Year (2025-26)	119,680,989.31	119,588,278.00	-.1%	No

Explanation:
(required if Yes)

Adjustments in the 2023-24 year are primarily due to increases in special education contracted services and budgeting of additional carry over funds in restricted programs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	273,224,601.45	287,377,914.62	5.2%	Not Met
1st Subsequent Year (2024-25)	161,084,241.00	162,697,255.00	1.0%	Met
2nd Subsequent Year (2025-26)	161,083,941.00	162,697,255.00	1.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	195,816,094.78	201,062,520.64	2.7%	Met
1st Subsequent Year (2024-25)	142,788,778.00	138,731,166.00	-2.8%	Met
2nd Subsequent Year (2025-26)	140,849,296.91	142,140,615.00	.9%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

The current year increase in local revenue is due to an increase in interest revenue earned above initial projections.

- 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. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 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.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	18,493,189.22	18,493,200.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		18,493,200.00	

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 district will calculate its updated routine restricted maintenance contribution during the year end close process.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.3%	4.8%	-5.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.4%	1.6%	-1.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Current Year (2023-24)	(46,373,687.92)	446,923,655.83	
1st Subsequent Year (2024-25)	(51,454,518.81)	434,547,219.81	11.8%	Not Met
2nd Subsequent Year (2025-26)	(77,539,314.81)	451,985,606.81	17.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district projects unrestricted deficit spending outside the standard range due to bargaining agreement settlements reached with all labor partners retroactive to 2022-23 and settlements reached with its largest certificated labor partner for the 2023-24 and 2024-25 years. Additionally, the projected decrease in the COLA funding rate has led to a decrease in fund balance in the 2024-25 and 2025-26 years compared to the First Interim report.

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 (2023-24)	197,676,739.02		Met
1st Subsequent Year (2024-25)	81,889,907.54		Met
2nd Subsequent Year (2025-26)	(1,983,386.94)		Not Met

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

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

1a. STANDARD NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:
(required if NOT met)

Due to the changes in expenditures and revenues noted above, the District projects a negative ending fund balance in the 2025-26 year. The methods and assumptions include the funding rates prescribed by Governor's Budget Proposal and expenditure assumptions include adjustments based on historical trends and projected increases in salaries and benefits related to bargaining agreement settlements. The District is continuing to strategically plan on adjustments necessary to ensure the ending fund balance is positive.

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 (2023-24)	242,705,508.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level		District ADA
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	33,821.04	33,414.40	33,244.20
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

- 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	852,942,789.19	769,920,045.48	739,186,503.48
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)	852,942,789.19	769,920,045.48	739,186,503.48

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

2%	2%	2%
17,058,855.78	15,398,400.91	14,783,730.07
0.00	0.00	0.00
17,058,855.78	15,398,400.91	14,783,730.07

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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)	17,009,348.00	15,348,893.00	14,734,222.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	71,083,560.56	21,289,496.75	(55,635,147.06)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	88,092,908.56	36,638,389.75	(40,900,925.06)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.33%	4.76%	-5.53%
District's Reserve Standard (Section 10B, Line 7):	17,058,855.78	15,398,400.91	14,783,730.07
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The district projects a negative ending fund balance for the 2025-26 fiscal year due to a decrease in projected LCFF revenue in 2024-25 and 2025-26 as well as due to estimated costs related to bargaining agreement settlements reached since First Interim. The District continues to strategically plan on actions necessary to increase reserves to, or above, the standard.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

The District projects utilizing available one-time restricted funding sources in the 2024-25 and 2025-26 years to offset projected increases in salaries and benefits costs related to recent bargaining agreement settlements and historical trends. The district anticipates that once these one-time sources are depleted, the costs will shift to the unrestricted general fund. These assumptions are included within the 2023-24 Second Interim Report.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(122,013,844.32)	(122,013,844.32)	0.0%	0.00	Met
1st Subsequent Year (2024-25)	(123,845,132.00)	(126,299,305.00)	2.0%	2,454,173.00	Met
2nd Subsequent Year (2025-26)	(133,142,899.00)	(136,125,709.00)	2.2%	2,982,810.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	2,475,399.00	2,475,399.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	2,475,399.00	2,475,399.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	2,475,399.00	2,475,399.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	107,137.79	New	107,137.79	Not Met
1st Subsequent Year (2024-25)	0.00	107,137.79	New	107,137.79	Not Met
2nd Subsequent Year (2025-26)	0.00	107,137.79	New	107,137.79	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Contributions out of the general fund have increased due to the estimated contribution required for the Adult Education Fund as a result of increased salary and benefit costs related to bargaining agreement settlements.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	27	Fund 51 - Bond Interest and Redemption Fund	Object 7438, 7439	451,272,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, 09, 11, 13, 21, 67, 68	Object Code 1-3999	6,972,199

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

Lease Revenue Bonds	18	Fund 25 Developer Fees, Fund 49 Mello Roos	Object 7438, 7439	52,060,000
TOTAL:				510,305,166

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	49,025,173	38,111,178	38,801,801	37,249,550
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,467,974	5,466,294	5,462,364	5,486,298

Total Annual Payments:	54,493,147	43,577,472	44,264,165	42,735,848
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	392,127,242.00	392,127,242.00
b. OPEB plan(s) fiduciary net position (if applicable)	124,661,230.00	124,661,230.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	267,466,012.00	267,466,012.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

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

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	29,218,877.00	29,218,877.00
1st Subsequent Year (2024-25)	24,494,972.00	24,494,972.00
2nd Subsequent Year (2025-26)	25,202,818.00	25,202,818.00

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

Current Year (2023-24)	25,542,562.08	24,214,599.94
1st Subsequent Year (2024-25)	24,494,972.00	20,994,972.00
2nd Subsequent Year (2025-26)	25,202,818.00	21,702,818.00

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

Current Year (2023-24)	17,332,844.00	17,332,844.00
1st Subsequent Year (2024-25)	15,832,886.00	15,832,886.00
2nd Subsequent Year (2025-26)	17,012,160.00	17,012,160.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	3,199	3,199
1st Subsequent Year (2024-25)	3,199	3,199
2nd Subsequent Year (2025-26)	3,199	3,199

4. Comments:

The District's projected OPEB contribution for the current year and two subsequent years has decreased by \$3,500,000 as a result of a recent bargaining agreement settlement that eliminates this required contribution to the trust in order to offset a portion of the estimated

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	16,340,967.17	16,340,967.17
b. Unfunded liability for self-insurance programs	16,340,967.17	16,340,967.17

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	15,010,795.97	15,010,795.97
1st Subsequent Year (2024-25)	15,010,795.97	15,010,795.97
2nd Subsequent Year (2025-26)	15,010,795.97	15,010,795.97
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)	15,010,795.97	15,010,795.97
1st Subsequent Year (2024-25)	15,010,795.97	15,010,795.97
2nd Subsequent Year (2025-26)	15,010,795.97	15,010,795.97

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,267.6	2,260.5	2,260.5	2,260.5

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

Yes

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:

Mar 07, 2024

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

No

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?

Yes

If Yes, date of budget revision board adoption:

Mar 07, 2024

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2025

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

18,951,469	34,350,922	33,897,944
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% change in salary schedule from prior year (may enter text, such as "Reopener")

6.0%	2.0%	0.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

For the 2023-24 year, the salary increase is to be funded primarily with ESSER funds and a portion to be funded with savings recognized

Negotiations Not Settled

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

--

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

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
52,666,378	57,301,019	62,343,509
100.0%	100.0%	100.0%
8.8%	8.8%	8.8%

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

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

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	3,929,700	3,984,716
1.4%	1.4%	1.4%

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

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.):

The certificated bargaining agreement reached for the 2023-24 and 2024-25 year includes amendments to

class sizes, staff to student ratios, instructional aide ratios, employee transfers, changes to stipend salary

placements, and other provisions as outlined in the agreements.

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	1,404.8	1,485.5	1,485.5	1,485.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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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?

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

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

--	--	--

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

932,031

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	26,206,651	28,512,837	31,021,966
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	8.8%	8.8%	8.8%

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?

Yes			
	1,791,267	895,634	895,634

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

If Yes, explain the nature of the new costs:

The new costs are related to a bargaining agreement settlement reached with the District's Teamsters classified union that includes a 10% salary schedule increase retroactive to July 1, 2022 plus an additional 6% salary schedule for specified job classes retroactive to July 1, 2022.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	487,788	491,203
3. Percent change in step & column over prior year	.7%	.7%	.7%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Attrition (layoffs and retirements)			
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.):

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	324.2	342.4	342.4	342.4

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

Yes

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
12,277,966	6,199,724	6,199,724
10.0%	10.0%	10.0%

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

624,835

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

0	0	0
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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes	Yes	Yes
6,891,893	7,498,379	8,158,237
100.0%	100.0%	100.0%
8.8%	8.8%	8.8%

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

Management/Supervisor/Confidential

Step and Column Adjustments

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--	---------------------------	----------------------------------	----------------------------------

1. Are step & column adjustments included in the interim and MYPs?

Yes	Yes	Yes
0	342,922	345,322
.7%	.7%	.7%

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are costs of other benefits included in the interim and MYPs?

No	No	No
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2. Total cost of other benefits

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	500,355,264.00	(2.77%)	486,482,344.00	.24%	487,662,339.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	12,144,270.26	32.03%	16,034,263.00	0.00%	16,034,263.00
4. Other Local Revenues	8600-8799	7,588,878.97	(42.02%)	4,400,000.00	0.00%	4,400,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,475,399.00	0.00%	2,475,399.00	0.00%	2,475,399.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(122,013,844.32)	3.51%	(126,299,305.00)	7.78%	(136,125,709.00)
6. Total (Sum lines A1 thru A5c)		400,549,967.91	(4.36%)	383,092,701.00	(2.26%)	374,446,292.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				218,797,663.98		214,917,921.98
b. Step & Column Adjustment				2,741,154.00		3,008,851.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,620,896.00)		2,226,666.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	218,797,663.98	(1.77%)	214,917,921.98	2.44%	220,153,438.98
2. Classified Salaries						
a. Base Salaries				52,646,090.04		47,894,889.04
b. Step & Column Adjustment				335,264.00		335,264.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,086,465.00)		1,038,555.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,646,090.04	(9.02%)	47,894,889.04	2.87%	49,268,708.04
3. Employee Benefits	3000-3999	139,273,776.25	(2.11%)	136,334,882.00	8.17%	147,474,160.00
4. Books and Supplies	4000-4999	8,116,981.46	7.64%	8,736,981.00	0.00%	8,736,981.00
5. Services and Other Operating Expenditures	5000-5999	33,534,651.75	(5.44%)	31,711,263.00	0.00%	31,711,263.00
6. Capital Outlay	6000-6999	1,547,176.63	(94.43%)	86,235.00	0.00%	86,235.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,510,300.00	0.00%	1,510,300.00	0.00%	1,510,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,610,122.07)	(21.58%)	(6,752,390.00)	4.59%	(7,062,617.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	107,137.79	0.00%	107,137.79	0.00%	107,137.79
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)		446,923,655.83	(2.77%)	434,547,219.81	4.01%	451,985,606.81
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(46,373,687.92)		(51,454,518.81)		(77,539,314.81)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		135,640,173.48		89,266,485.56		37,811,966.75
2. Ending Fund Balance (Sum lines C and D1)		89,266,485.56		37,811,966.75		(39,727,348.06)
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	0.00				
d. Assigned	9780	848,577.00		848,577.00		848,577.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	17,009,348.00		15,348,893.00	Negative; revise assignments	14,734,222.00
2. Unassigned/Unappropriated	9790	71,083,560.56		21,289,496.75		(55,635,147.06)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		89,266,485.56		37,811,966.75		(39,727,348.06)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,009,348.00		15,348,893.00		14,734,222.00
c. Unassigned/Unappropriated	9790	71,083,560.56		21,289,496.75		(55,635,147.06)
(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)		88,092,908.56		36,638,389.75		(40,900,925.06)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments include projected expenditures related to bargaining agreement settlements, removal of 1x retroactive costs recognized in the 23-24 year, the addition of ongoing vacancy savings budgeted, and the one-time use of restricted funds to pay for unrestricted ongoing salaries and benefits expenditures.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,478,216.00	0.00%	2,478,216.00	0.00%	2,478,216.00
2. Federal Revenues	8100-8299	148,230,947.19	(73.66%)	39,039,779.00	0.00%	39,039,779.00
3. Other State Revenues	8300-8599	115,349,692.83	(12.33%)	101,127,408.00	0.00%	101,127,408.00
4. Other Local Revenues	8600-8799	4,064,125.37	(48.43%)	2,095,805.00	0.00%	2,095,805.00
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	122,013,844.32	3.51%	126,299,305.00	7.78%	136,125,709.00
6. Total (Sum lines A1 thru A5c)		392,136,825.71	(30.88%)	271,040,513.00	3.63%	280,866,917.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,290,981.68		93,315,306.68
b. Step & Column Adjustment				1,111,962.00		1,127,529.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				912,363.00		(24,767,632.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,290,981.68	2.22%	93,315,306.68	(25.33%)	69,675,203.68
2. Classified Salaries						
a. Base Salaries				36,636,047.99		38,029,668.99
b. Step & Column Adjustment				227,816.00		229,411.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,165,805.00		(10,059,406.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,636,047.99	3.80%	38,029,668.99	(25.85%)	28,199,673.99
3. Employee Benefits	3000-3999	88,493,690.84	14.36%	101,200,145.00	(16.32%)	84,687,334.00
4. Books and Supplies	4000-4999	46,803,993.67	(70.72%)	13,706,132.00	.80%	13,815,356.00
5. Services and Other Operating Expenditures	5000-5999	112,606,893.76	(24.89%)	84,576,790.00	3.90%	87,877,015.00
6. Capital Outlay	6000-6999	22,969,216.99	(92.30%)	1,768,330.00	0.00%	1,768,330.00
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	7,218,308.43	(25.74%)	5,360,576.00	5.79%	5,670,803.00
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)				(2,584,123.00)		(4,492,819.00)
11. Total (Sum lines B1 thru B10)		406,019,133.36	(17.40%)	335,372,825.67	(14.36%)	287,200,896.67
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,882,307.65)		(64,332,312.67)		(6,333,979.67)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		122,292,561.11		108,410,253.46		44,077,940.79
2. Ending Fund Balance (Sum lines C and D1)		108,410,253.46		44,077,940.79		37,743,961.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	108,410,253.46		44,077,940.79		37,743,961.12
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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		108,410,253.46		44,077,940.79		37,743,961.12
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments to salaries include budgeted changes to account for one time carryover funds, removal of restricted grant funds being spent down, and removal of one time adjustments made in 2024-25 to temporarily fund one-time expenditure increases in the unrestricted general fund. Adjustments on row B10 reflect categorical program budget reductions to the materials and supplies and operating costs to offset increasing costs in salaries and benefits.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	502,833,480.00	(2.76%)	488,960,560.00	.24%	490,140,555.00
2. Federal Revenues	8100-8299	148,230,947.19	(73.66%)	39,039,779.00	0.00%	39,039,779.00
3. Other State Revenues	8300-8599	127,493,963.09	(8.10%)	117,161,671.00	0.00%	117,161,671.00
4. Other Local Revenues	8600-8799	11,653,004.34	(44.26%)	6,495,805.00	0.00%	6,495,805.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,475,399.00	0.00%	2,475,399.00	0.00%	2,475,399.00
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)		792,686,793.62	(17.48%)	654,133,214.00	.18%	655,313,209.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				310,088,645.66		308,233,228.66
b. Step & Column Adjustment				3,853,116.00		4,136,380.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,708,533.00)		(22,540,966.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	310,088,645.66	(.60%)	308,233,228.66	(5.97%)	289,828,642.66
2. Classified Salaries						
a. Base Salaries				89,282,138.03		85,924,558.03
b. Step & Column Adjustment				563,080.00		564,675.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,920,660.00)		(9,020,851.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	89,282,138.03	(3.76%)	85,924,558.03	(9.84%)	77,468,382.03
3. Employee Benefits	3000-3999	227,767,467.09	4.29%	237,535,027.00	(2.26%)	232,161,494.00
4. Books and Supplies	4000-4999	54,920,975.13	(59.14%)	22,443,113.00	.49%	22,552,337.00
5. Services and Other Operating Expenditures	5000-5999	146,141,545.51	(20.43%)	116,288,053.00	2.84%	119,588,278.00
6. Capital Outlay	6000-6999	24,516,393.62	(92.44%)	1,854,565.00	0.00%	1,854,565.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,510,300.00	0.00%	1,510,300.00	0.00%	1,510,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,391,813.64)	0.00%	(1,391,814.00)	0.00%	(1,391,814.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	107,137.79	0.00%	107,137.79	0.00%	107,137.79
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,584,123.00)		(4,492,819.00)
11. Total (Sum lines B1 thru B10)		852,942,789.19	(9.73%)	769,920,045.48	(3.99%)	739,186,503.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(60,255,995.57)		(115,786,831.48)		(83,873,294.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		257,932,734.59		197,676,739.02		81,889,907.54
2. Ending Fund Balance (Sum lines C and D1)		197,676,739.02		81,889,907.54		(1,983,386.94)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	325,000.00		325,000.00		325,000.00
b. Restricted	9740	108,410,253.46		44,077,940.79		37,743,961.12
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	848,577.00		848,577.00		848,577.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,009,348.00		15,348,893.00		14,734,222.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	71,083,560.56		21,289,496.75		(55,635,147.06)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		197,676,739.02		81,889,907.54		(1,983,386.94)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,009,348.00		15,348,893.00		14,734,222.00
c. Unassigned/Unappropriated	9790	71,083,560.56		21,289,496.75		(55,635,147.06)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		88,092,908.56		36,638,389.75		(40,900,925.06)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.33%		4.76%		(5.53%)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 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)						
		33,821.04		33,414.40		33,244.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		852,942,789.19		769,920,045.48		739,186,503.48
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)		852,942,789.19		769,920,045.48		739,186,503.48
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)		17,058,855.78		15,398,400.91		14,783,730.07
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)		17,058,855.78		15,398,400.91		14,783,730.07
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

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)
A. REVENUES								
1) LCFF Sources		8010-8099	500,346,764.00	500,312,508.00	282,721,993.80	500,355,264.00	42,756.00	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	11,901,384.26	12,144,270.26	8,029,958.58	12,144,270.26	0.00	0.0%
4) Other Local Revenue		8600-8799	4,151,175.00	4,365,409.91	7,217,103.62	7,588,878.97	3,223,469.06	73.8%
5) TOTAL, REVENUES			516,399,323.26	516,822,188.17	297,969,056.00	520,088,413.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	178,470,005.80	213,630,890.11	110,112,835.71	218,797,663.98	(5,166,773.87)	-2.4%
2) Classified Salaries		2000-2999	42,511,512.58	51,334,360.38	29,054,505.12	52,646,090.04	(1,311,729.66)	-2.6%
3) Employee Benefits		3000-3999	130,846,426.31	137,484,805.48	68,386,766.64	139,273,776.25	(1,788,970.77)	-1.3%
4) Books and Supplies		4000-4999	13,219,895.98	8,706,896.10	1,652,641.67	8,116,981.46	589,914.64	6.8%
5) Services and Other Operating Expenditures		5000-5999	27,570,886.09	33,261,621.79	15,610,338.06	33,534,651.75	(273,029.96)	-0.8%
6) Capital Outlay		6000-6999	49,259.00	1,527,014.88	51,183.46	1,547,176.63	(20,161.75)	-1.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,510,300.00	1,510,300.00	807,165.90	1,510,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,894,318.65)	(8,411,792.02)	(472,186.51)	(8,610,122.07)	198,330.05	-2.4%
9) TOTAL, EXPENDITURES			386,283,967.11	439,044,096.72	225,203,250.05	446,816,518.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130,115,356.15	77,778,091.45	72,765,805.95	73,271,895.19		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	107,137.79	(107,137.79)	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	(104,925,542.97)	(122,013,844.32)	0.00	(122,013,844.32)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(102,450,143.97)	(119,538,445.32)	0.00	(119,645,583.11)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,665,212.18	(41,760,353.87)	72,765,805.95	(46,373,687.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135,640,173.48	135,640,173.48		135,640,173.48	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)			135,640,173.48	135,640,173.48		135,640,173.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,640,173.48	135,640,173.48		135,640,173.48		
2) Ending Balance, June 30 (E + F1e)			163,305,385.66	93,879,819.61		89,266,485.56		
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		
b) Restricted								
		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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	85,832,540.00	10,000,000.00		0.00		
Unsettled Labor Negotiations	0000	9760	85,832,540.00					
Unsettled Labor Negotiations	0000	9760		10,000,000.00				
d) Assigned								
Other Assignments		9780	2,260,058.00	0.00		848,577.00		
Supplemental Concentration Funds	0000	9780	2,260,058.00					
Estimated Cost of SCTA Agreement for 2023-24 Offset by Reduction in OPEB Contribution	0000	9780				848,577.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,929,776.00	16,621,485.00		17,009,348.00		
Unassigned/Unappropriated Amount		9790	60,958,011.66	66,933,334.61		71,083,560.56		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	270,827,316.00	260,859,029.00	158,913,354.00	260,933,495.00	74,466.00	0.0%
Education Protection Account State Aid - Current Year		8012	115,844,768.00	114,124,433.00	59,403,838.00	114,092,723.00	(31,710.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	676,780.00	660,685.00	333,477.25	660,685.00	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	90,638,481.00	95,962,615.00	51,223,794.54	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,922,607.00	3,339,725.00	3,568,564.43	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	565,379.00	742,967.00	1,327,205.82	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,137,666.00	4,509,791.00	763,874.96	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,357,503.00	21,094,643.00	13,234,826.39	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,753,321.00	13,400,481.00	70,264.61	13,400,481.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	3,832.80	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			514,723,821.00	514,694,369.00	288,843,032.80	514,737,125.00	42,756.00	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	(14,377,057.00)	(14,381,861.00)	(6,121,039.00)	(14,381,861.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,346,764.00	500,312,508.00	282,721,993.80	500,355,264.00	42,756.00	0.0%
FEDERAL REVENUE								

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)
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						
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,625,347.26	1,625,347.26	1,618,950.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,898,660.00	6,141,546.00	4,439,368.58	6,141,546.00	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						

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)
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	4,377,377.00	4,377,377.00	1,971,640.00	4,377,377.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,901,384.26	12,144,270.26	8,029,958.58	12,144,270.26	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	50,000.00	122,807.23	128,193.23	122,807.23	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	1,651,324.00	1,651,324.00	913,482.57	1,651,324.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	3,040,655.00	3,750,000.00	2,500,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,555,143.26	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	813,851.00	813,851.00	(30,187.09)	813,851.00	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	386,000.00	527,427.68	1,609,816.65	1,250,896.74	723,469.06	137.2%
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						

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 County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,151,175.00	4,365,409.91	7,217,103.62	7,588,878.97	3,223,469.06	73.8%
TOTAL, REVENUES			516,399,323.26	516,822,188.17	297,969,056.00	520,088,413.23	3,266,225.06	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	147,558,395.87	179,682,952.20	92,010,800.26	179,811,620.90	(128,668.70)	-0.1%
Certificated Pupil Support Salaries		1200	10,885,971.14	13,286,321.03	7,172,601.31	13,287,118.61	(797.58)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,622,098.89	18,070,962.03	10,156,651.12	23,433,121.65	(5,362,159.62)	-29.7%
Other Certificated Salaries		1900	2,403,539.90	2,590,654.85	772,783.02	2,265,802.82	324,852.03	12.5%
TOTAL, CERTIFICATED SALARIES			178,470,005.80	213,630,890.11	110,112,835.71	218,797,663.98	(5,166,773.87)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,698,284.80	2,723,440.24	1,157,286.59	2,148,041.10	575,399.14	21.1%
Classified Support Salaries		2200	16,795,303.48	20,688,529.61	11,864,865.14	21,403,849.06	(715,319.45)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	6,611,565.10	7,090,968.55	3,640,533.74	8,372,356.11	(1,281,387.56)	-18.1%
Clerical, Technical and Office Salaries		2400	15,325,955.16	18,293,239.47	11,011,527.20	18,181,193.33	112,046.14	0.6%
Other Classified Salaries		2900	2,080,404.04	2,538,182.51	1,380,292.45	2,540,650.44	(2,467.93)	-0.1%
TOTAL, CLASSIFIED SALARIES			42,511,512.58	51,334,360.38	29,054,505.12	52,646,090.04	(1,311,729.66)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	32,849,899.47	39,098,627.09	18,878,630.25	40,097,802.97	(999,175.88)	-2.6%
PERS		3201-3202	11,559,720.82	13,518,496.18	7,255,178.90	13,720,633.31	(202,137.13)	-1.5%
OASDI/Medicare/Alternative		3301-3302	6,877,981.79	7,407,875.34	3,802,573.50	7,897,873.00	(489,997.66)	-6.6%
Health and Welfare Benefits		3401-3402	61,089,333.00	58,338,601.63	29,029,019.47	58,748,591.84	(409,990.21)	-0.7%
Unemployment Insurance		3501-3502	122,170.35	131,120.68	72,037.28	134,335.55	(3,214.87)	-2.5%
Workers' Compensation		3601-3602	3,306,188.75	3,965,234.39	2,087,441.74	4,063,969.03	(98,734.64)	-2.5%
OPEB, Allocated		3701-3702	15,011,056.02	14,994,228.65	7,244,596.31	14,579,055.92	415,172.73	2.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,076.11	30,621.52	17,289.19	31,514.63	(893.11)	-2.9%
TOTAL, EMPLOYEE BENEFITS			130,846,426.31	137,484,805.48	68,386,766.64	139,273,776.25	(1,788,970.77)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,095,610.87	52,474.37	0.00	51,329.82	1,144.55	2.2%
Books and Other Reference Materials		4200	92,725.68	74,053.73	11,232.23	77,780.86	(3,727.13)	-5.0%
Materials and Supplies		4300	7,725,795.27	8,205,737.35	1,504,374.80	7,566,762.86	638,974.49	7.8%
Noncapitalized Equipment		4400	305,764.16	374,630.65	137,034.64	421,107.92	(46,477.27)	-12.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,219,895.98	8,706,896.10	1,652,641.67	8,116,981.46	589,914.64	6.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	811,586.00	833,630.48	317,584.30	784,135.70	49,494.78	5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	410,877.00	485,034.28	112,886.28	552,929.48	(67,895.20)	-14.0%
Dues and Memberships		5300	157,554.00	225,775.00	143,044.38	189,988.92	35,786.08	15.9%
Insurance		5400-5450	2,286,064.00	2,500,904.53	1,227,000.63	2,500,904.53	0.00	0.0%
Operations and Housekeeping Services		5500	10,855,523.35	10,896,502.35	5,882,122.34	10,896,502.35	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,373,447.45	1,663,790.96	381,923.26	1,659,105.57	4,685.39	0.3%
Transfers of Direct Costs		5710	(372,187.53)	(365,838.38)	(44,611.95)	(387,253.91)	21,415.53	-5.9%
Transfers of Direct Costs - Interfund		5750	(1,273,367.00)	(1,299,045.46)	(60,022.90)	(1,300,396.17)	1,350.71	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	11,751,998.34	16,683,501.92	7,010,262.78	17,003,675.21	(320,173.29)	-1.9%
Communications		5900	1,569,390.48	1,637,366.11	640,148.94	1,635,060.07	2,306.04	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,570,886.09	33,261,621.79	15,610,338.06	33,534,651.75	(273,029.96)	-0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	5,527.00	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	7,259.00	1,460,014.88	45,656.46	1,480,176.63	(20,161.75)	-1.4%
Equipment Replacement		6500	42,000.00	67,000.00	0.00	67,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			49,259.00	1,527,014.88	51,183.46	1,547,176.63	(20,161.75)	-1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	802,952.00	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%

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	10,300.00	10,300.00	4,213.90	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,510,300.00	1,510,300.00	807,165.90	1,510,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,616,548.80)	(7,243,323.94)	(113,810.34)	(7,218,308.43)	(25,015.51)	0.3%
Transfers of Indirect Costs - Interfund		7350	(1,277,769.85)	(1,168,468.08)	(358,376.17)	(1,391,813.64)	223,345.56	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,894,318.65)	(8,411,792.02)	(472,186.51)	(8,610,122.07)	198,330.05	-2.4%
TOTAL, EXPENDITURES			386,283,967.11	439,044,096.72	225,203,250.05	446,816,518.04	(7,772,421.32)	-1.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	107,137.79	(107,137.79)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	107,137.79	(107,137.79)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(104,925,542.97)	(122,013,844.32)	0.00	(122,013,844.32)	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			(104,925,542.97)	(122,013,844.32)	0.00	(122,013,844.32)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(102,450,143.97)	(119,538,445.32)	0.00	(119,645,583.11)	(107,137.79)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,571,860.51	141,267,968.04	37,870,716.81	148,230,947.19	6,962,979.15	4.9%
3) Other State Revenue		8300-8599	99,923,159.68	111,594,016.86	53,945,626.12	115,349,692.83	3,755,675.97	3.4%
4) Other Local Revenue		8600-8799	2,032,950.10	3,852,936.38	3,062,806.90	4,064,125.37	211,188.99	5.5%
5) TOTAL, REVENUES			204,006,186.29	259,193,137.28	95,053,473.83	270,122,981.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	70,896,487.51	88,604,421.53	50,945,607.36	91,290,981.68	(2,686,560.15)	-3.0%
2) Classified Salaries		2000-2999	34,523,944.01	38,920,724.71	19,921,901.79	36,636,047.99	2,284,676.72	5.9%
3) Employee Benefits		3000-3999	89,940,805.24	91,229,242.19	33,235,271.01	88,493,690.84	2,735,551.35	3.0%
4) Books and Supplies		4000-4999	25,517,092.53	50,939,112.99	8,981,777.23	46,803,993.67	4,135,119.32	8.1%
5) Services and Other Operating Expenditures		5000-5999	84,288,411.97	102,908,463.90	31,003,206.98	112,606,893.76	(9,698,429.86)	-9.4%
6) Capital Outlay		6000-6999	896,917.94	14,660,254.53	19,430,490.13	22,969,216.99	(8,308,962.46)	-56.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,616,548.80	7,243,323.94	113,810.34	7,218,308.43	25,015.51	0.3%
9) TOTAL, EXPENDITURES			312,680,208.00	394,505,543.79	163,632,064.84	406,019,133.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(108,674,021.71)	(135,312,406.51)	(68,578,591.01)	(135,896,151.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	104,925,542.97	122,013,844.32	0.00	122,013,844.32	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,925,542.97	122,013,844.32	0.00	122,013,844.32		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,748,478.74)	(13,298,562.19)	(68,578,591.01)	(13,882,307.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,292,561.11	122,292,561.11		122,292,561.11	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)			122,292,561.11	122,292,561.11		122,292,561.11		
d) Other Restatements		9795	(174,223.00)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,118,338.11	122,292,561.11		122,292,561.11		
2) Ending Balance, June 30 (E + F1e)			118,369,859.37	108,993,998.92		108,410,253.46		
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	118,369,859.37	108,993,998.92		108,410,253.46		
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		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	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			2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,572,361.00	11,392,586.05	(378,028.71)	11,392,586.05	0.00	0.0%
Special Education Discretionary Grants		8182	905,122.00	945,951.60	10,240.78	945,951.60	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		

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)
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	7,162,886.54	7,162,886.54	7,162,886.54	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	20,413,155.00	23,017,663.73	7,257,321.76	23,017,663.73	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	2,076,947.00	2,993,453.74	916,506.74	2,993,453.74	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	78,134.79	78,134.79	78,134.79	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	970,401.00	1,752,738.04	472,261.04	1,752,738.04	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	4,057,081.25	7,822,098.39	1,403,622.38	8,535,452.39	713,354.00	9.1%
Career and Technical Education	3500-3599	8290	592,019.00	592,019.00	0.00	592,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,984,774.26	85,510,436.16	20,947,771.49	91,760,061.31	6,249,625.15	7.3%
TOTAL, FEDERAL REVENUE			99,571,860.51	141,267,968.04	37,870,716.81	148,230,947.19	6,962,979.15	4.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	31,238,631.91	31,238,631.91	18,567,567.00	31,238,631.91	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,324,766.00	2,324,766.00	1,443,136.78	2,324,766.00	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	9,160,217.35	10,943,568.37	1,783,351.02	10,943,568.37	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,593,290.54	5,204,762.26	2,611,471.72	5,204,762.26	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	406,966.00	427,474.00	0.00	427,474.00	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%

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)
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	54,199,287.88	61,454,814.32	29,540,099.60	65,210,490.29	3,755,675.97	6.1%
TOTAL, OTHER STATE REVENUE			99,923,159.68	111,594,016.86	53,945,626.12	115,349,692.83	3,755,675.97	3.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	48,777.07	155,852.85	146,852.85	98,075.78	201.1%
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	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	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	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	2,032,950.10	3,804,159.31	2,906,954.05	3,917,272.52	113,113.21	3.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,032,950.10	3,852,936.38	3,062,806.90	4,064,125.37	211,188.99	5.5%
TOTAL, REVENUES			204,006,186.29	259,193,137.28	95,053,473.83	270,122,981.39	10,929,844.11	4.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,622,836.48	50,926,374.00	32,172,752.87	56,170,689.56	(5,244,315.56)	-10.3%
Certificated Pupil Support Salaries		1200	11,166,098.27	13,471,011.91	7,821,759.92	13,889,552.66	(418,540.75)	-3.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,403,146.37	5,373,431.67	2,961,877.33	6,391,285.75	(1,017,854.08)	-18.9%
Other Certificated Salaries		1900	14,704,406.39	18,833,603.95	7,989,217.24	14,839,453.71	3,994,150.24	21.2%
TOTAL, CERTIFICATED SALARIES			70,896,487.51	88,604,421.53	50,945,607.36	91,290,981.68	(2,686,560.15)	-3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,386,181.61	12,902,261.81	5,437,614.09	9,967,400.79	2,934,861.02	22.7%
Classified Support Salaries		2200	11,334,867.45	13,566,068.70	6,673,025.50	11,267,841.92	2,298,226.78	16.9%
Classified Supervisors' and Administrators' Salaries		2300	6,354,246.16	5,688,084.15	3,184,859.62	7,133,818.44	(1,445,734.29)	-25.4%
Clerical, Technical and Office Salaries		2400	4,311,726.68	4,553,344.02	2,887,450.82	4,997,643.30	(444,299.28)	-9.8%
Other Classified Salaries		2900	2,136,922.11	2,210,966.03	1,738,951.76	3,269,343.54	(1,058,377.51)	-47.9%
TOTAL, CLASSIFIED SALARIES			34,523,944.01	38,920,724.71	19,921,901.79	36,636,047.99	2,284,676.72	5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	34,974,391.49	37,645,500.77	8,316,274.45	37,731,633.40	(86,132.63)	-0.2%
PERS		3201-3202	9,324,467.71	10,517,943.31	5,249,876.42	10,153,958.90	363,984.41	3.5%
OASDI/Medicare/Alternative		3301-3302	4,852,481.01	4,915,719.38	2,486,633.20	4,672,278.26	243,441.12	5.0%
Health and Welfare Benefits		3401-3402	31,009,338.81	28,421,859.98	12,892,097.38	27,016,330.24	1,405,529.74	4.9%
Unemployment Insurance		3501-3502	58,226.51	69,034.42	35,172.79	71,325.96	(2,291.54)	-3.3%
Workers' Compensation		3601-3602	1,578,726.11	1,918,456.48	1,061,715.14	1,969,378.57	(50,922.09)	-2.7%
OPEB, Allocated		3701-3702	8,130,131.60	7,726,855.55	3,185,390.08	6,863,711.62	863,143.93	11.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,042.00	13,872.30	8,111.55	15,073.89	(1,201.59)	-8.7%
TOTAL, EMPLOYEE BENEFITS			89,940,805.24	91,229,242.19	33,235,271.01	88,493,690.84	2,735,551.35	3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,149,828.00	7,149,828.00	5,127,735.89	5,943,973.21	1,205,854.79	16.9%
Books and Other Reference Materials		4200	156,298.92	131,966.73	33,227.24	136,716.73	(4,750.00)	-3.6%
Materials and Supplies		4300	13,770,767.42	36,409,484.81	1,851,071.65	37,330,642.92	(921,158.11)	-2.5%
Noncapitalized Equipment		4400	9,440,198.19	7,247,833.45	1,969,742.45	3,392,660.81	3,855,172.64	53.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,517,092.53	50,939,112.99	8,981,777.23	46,803,993.67	4,135,119.32	8.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	62,620,028.00	80,178,095.86	22,346,390.61	86,877,267.65	(6,699,171.79)	-8.4%
Travel and Conferences		5200	581,164.36	968,664.49	82,956.29	1,252,305.27	(283,640.78)	-29.3%
Dues and Memberships		5300	13,200.00	25,710.00	18,591.68	25,710.00	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	66,598.35	4,343.85	66,598.35	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	569,000.00	616,229.53	169,609.96	652,009.47	(35,779.94)	-5.8%
Transfers of Direct Costs		5710	372,187.53	365,838.38	44,611.95	387,253.91	(21,415.53)	-5.9%
Transfers of Direct Costs - Interfund		5750	(9,500.00)	72,303.26	43,607.42	63,085.17	9,218.09	12.7%
Professional/Consulting Services and Operating Expenditures		5800	20,110,104.08	20,585,527.57	8,291,286.75	23,255,940.18	(2,670,412.61)	-13.0%
Communications		5900	32,228.00	29,496.46	1,808.47	26,723.76	2,772.70	9.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,288,411.97	102,908,463.90	31,003,206.98	112,606,893.76	(9,698,429.86)	-9.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,232,085.30	873,749.02	1,232,085.30	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	12,809,347.27	17,805,404.51	19,994,314.12	(7,184,966.85)	-56.1%
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	640,000.00	434,048.21	607,162.60	1,468,871.76	(1,034,823.55)	-238.4%
Equipment Replacement		6500	256,917.94	184,773.75	14,395.00	212,772.81	(27,999.06)	-15.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	129,779.00	61,173.00	(61,173.00)	New
TOTAL, CAPITAL OUTLAY			896,917.94	14,660,254.53	19,430,490.13	22,969,216.99	(8,308,962.46)	-56.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

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 (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,616,548.80	7,243,323.94	113,810.34	7,218,308.43	25,015.51	0.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,616,548.80	7,243,323.94	113,810.34	7,218,308.43	25,015.51	0.3%
TOTAL, EXPENDITURES			312,680,208.00	394,505,543.79	163,632,064.84	406,019,133.36	(11,513,589.57)	-2.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	104,925,542.97	122,013,844.32	0.00	122,013,844.32	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			104,925,542.97	122,013,844.32	0.00	122,013,844.32	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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			104,925,542.97	122,013,844.32	0.00	122,013,844.32	0.00	0.0%

2023-24 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)
A. REVENUES								
1) LCFF Sources		8010-8099	502,824,980.00	502,790,724.00	282,896,317.80	502,833,480.00	42,756.00	0.0%
2) Federal Revenue		8100-8299	99,571,860.51	141,267,968.04	37,870,716.81	148,230,947.19	6,962,979.15	4.9%
3) Other State Revenue		8300-8599	111,824,543.94	123,738,287.12	61,975,584.70	127,493,963.09	3,755,675.97	3.0%
4) Other Local Revenue		8600-8799	6,184,125.10	8,218,346.29	10,279,910.52	11,653,004.34	3,434,658.05	41.8%
5) TOTAL, REVENUES			720,405,509.55	776,015,325.45	393,022,529.83	790,211,394.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	249,366,493.31	302,235,311.64	161,058,443.07	310,088,645.66	(7,853,334.02)	-2.6%
2) Classified Salaries		2000-2999	77,035,456.59	90,255,085.09	48,976,406.91	89,282,138.03	972,947.06	1.1%
3) Employee Benefits		3000-3999	220,787,231.55	228,714,047.67	101,622,037.65	227,767,467.09	946,580.58	0.4%
4) Books and Supplies		4000-4999	38,736,988.51	59,646,009.09	10,634,418.90	54,920,975.13	4,725,033.96	7.9%
5) Services and Other Operating Expenditures		5000-5999	111,859,298.06	136,170,085.69	46,613,545.04	146,141,545.51	(9,971,459.82)	-7.3%
6) Capital Outlay		6000-6999	946,176.94	16,187,269.41	19,481,673.59	24,516,393.62	(8,329,124.21)	-51.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,510,300.00	1,510,300.00	807,165.90	1,510,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,277,769.85)	(1,168,468.08)	(358,376.17)	(1,391,813.64)	223,345.56	-19.1%
9) TOTAL, EXPENDITURES			698,964,175.11	833,549,640.51	388,835,314.89	852,835,651.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,441,334.44	(57,534,315.06)	4,187,214.94	(62,624,256.78)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	107,137.79	(107,137.79)	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			2,475,399.00	2,475,399.00	0.00	2,368,261.21		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,916,733.44	(55,058,916.06)	4,187,214.94	(60,255,995.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	257,932,734.59	257,932,734.59		257,932,734.59	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)			257,932,734.59	257,932,734.59		257,932,734.59		
d) Other Restatements		9795	(174,223.00)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,758,511.59	257,932,734.59		257,932,734.59		
2) Ending Balance, June 30 (E + F1e)			281,675,245.03	202,873,818.53		197,676,739.02		
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		
b) Restricted		9740	118,369,859.37	108,993,998.92		108,410,253.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	85,832,540.00	10,000,000.00		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)
Unsettled Labor Negotiations	0000	9760	85,832,540.00					
Unsettled Labor Negotiations	0000	9760		10,000,000.00				
d) Assigned								
Other Assignments		9780	2,260,058.00	0.00		848,577.00		
Supplemental Concentration Funds	0000	9780	2,260,058.00					
Estimated Cost of SCTA Agreement for 2023-24 Offset by Reduction in OPEB Contribution	0000	9780				848,577.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,929,776.00	16,621,485.00		17,009,348.00		
Unassigned/Unappropriated Amount		9790	60,958,011.66	66,933,334.61		71,083,560.56		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	270,827,316.00	260,859,029.00	158,913,354.00	260,933,495.00	74,466.00	0.0%
Education Protection Account State Aid - Current Year		8012	115,844,768.00	114,124,433.00	59,403,838.00	114,092,723.00	(31,710.00)	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	676,780.00	660,685.00	333,477.25	660,685.00	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	90,638,481.00	95,962,615.00	51,223,794.54	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,922,607.00	3,339,725.00	3,568,564.43	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	565,379.00	742,967.00	1,327,205.82	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,137,666.00	4,509,791.00	763,874.96	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,357,503.00	21,094,643.00	13,234,826.39	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,753,321.00	13,400,481.00	70,264.61	13,400,481.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	3,832.80	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			514,723,821.00	514,694,369.00	288,843,032.80	514,737,125.00	42,756.00	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	(14,377,057.00)	(14,381,861.00)	(6,121,039.00)	(14,381,861.00)	0.00	0.0%
Property Taxes Transfers		8097	2,478,216.00	2,478,216.00	174,324.00	2,478,216.00	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			502,824,980.00	502,790,724.00	282,896,317.80	502,833,480.00	42,756.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,572,361.00	11,392,586.05	(378,028.71)	11,392,586.05	0.00	0.0%
Special Education Discretionary Grants		8182	905,122.00	945,951.60	10,240.78	945,951.60	0.00	0.0%
Child Nutrition Programs		8220	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)
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	7,162,886.54	7,162,886.54	7,162,886.54	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	20,413,155.00	23,017,663.73	7,257,321.76	23,017,663.73	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	2,076,947.00	2,993,453.74	916,506.74	2,993,453.74	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	78,134.79	78,134.79	78,134.79	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	970,401.00	1,752,738.04	472,261.04	1,752,738.04	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	4,057,081.25	7,822,098.39	1,403,622.38	8,535,452.39	713,354.00	9.1%
Career and Technical Education	3500-3599	8290	592,019.00	592,019.00	0.00	592,019.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,984,774.26	85,510,436.16	20,947,771.49	91,760,061.31	6,249,625.15	7.3%
TOTAL, FEDERAL REVENUE			99,571,860.51	141,267,968.04	37,870,716.81	148,230,947.19	6,962,979.15	4.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	31,238,631.91	31,238,631.91	18,567,567.00	31,238,631.91	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	1,625,347.26	1,625,347.26	1,618,950.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,223,426.00	8,466,312.00	5,882,505.36	8,466,312.00	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	9,160,217.35	10,943,568.37	1,783,351.02	10,943,568.37	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,593,290.54	5,204,762.26	2,611,471.72	5,204,762.26	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	406,966.00	427,474.00	0.00	427,474.00	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	58,576,664.88	65,832,191.32	31,511,739.60	69,587,867.29	3,755,675.97	5.7%

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)
TOTAL, OTHER STATE REVENUE			111,824,543.94	123,738,287.12	61,975,584.70	127,493,963.09	3,755,675.97	3.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	50,000.00	122,807.23	128,193.23	122,807.23	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	1,651,324.00	1,700,101.07	1,069,335.42	1,798,176.85	98,075.78	5.8%
Interest		8660	1,250,000.00	1,250,000.00	3,040,655.00	3,750,000.00	2,500,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,555,143.26	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	813,851.00	813,851.00	(30,187.09)	813,851.00	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	2,418,950.10	4,331,586.99	4,516,770.70	5,168,169.26	836,582.27	19.3%
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								

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 Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,184,125.10	8,218,346.29	10,279,910.52	11,653,004.34	3,434,658.05	41.8%
TOTAL, REVENUES			720,405,509.55	776,015,325.45	393,022,529.83	790,211,394.62	14,196,069.17	1.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	187,181,232.35	230,609,326.20	124,183,553.13	235,982,310.46	(5,372,984.26)	-2.3%
Certificated Pupil Support Salaries		1200	22,052,069.41	26,757,332.94	14,994,361.23	27,176,671.27	(419,338.33)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	23,025,245.26	23,444,393.70	13,118,528.45	29,824,407.40	(6,380,013.70)	-27.2%
Other Certificated Salaries		1900	17,107,946.29	21,424,258.80	8,762,000.26	17,105,256.53	4,319,002.27	20.2%
TOTAL, CERTIFICATED SALARIES			249,366,493.31	302,235,311.64	161,058,443.07	310,088,645.66	(7,853,334.02)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,084,466.41	15,625,702.05	6,594,900.68	12,115,441.89	3,510,260.16	22.5%
Classified Support Salaries		2200	28,130,170.93	34,254,598.31	18,537,890.64	32,671,690.98	1,582,907.33	4.6%
Classified Supervisors' and Administrators' Salaries		2300	12,965,811.26	12,779,052.70	6,825,393.36	15,506,174.55	(2,727,121.85)	-21.3%
Clerical, Technical and Office Salaries		2400	19,637,681.84	22,846,583.49	13,898,978.02	23,178,836.63	(332,253.14)	-1.5%
Other Classified Salaries		2900	4,217,326.15	4,749,148.54	3,119,244.21	5,809,993.98	(1,060,845.44)	-22.3%
TOTAL, CLASSIFIED SALARIES			77,035,456.59	90,255,085.09	48,976,406.91	89,282,138.03	972,947.06	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	67,824,290.96	76,744,127.86	27,194,904.70	77,829,436.37	(1,085,308.51)	-1.4%
PERS		3201-3202	20,884,188.53	24,036,439.49	12,505,055.32	23,874,592.21	161,847.28	0.7%
OASDI/Medicare/Alternative		3301-3302	11,730,462.80	12,323,594.72	6,289,206.70	12,570,151.26	(246,556.54)	-2.0%
Health and Welfare Benefits		3401-3402	92,098,671.81	86,760,461.61	41,921,116.85	85,764,922.08	995,539.53	1.1%
Unemployment Insurance		3501-3502	180,396.86	200,155.10	107,210.07	205,661.51	(5,506.41)	-2.8%
Workers' Compensation		3601-3602	4,884,914.86	5,883,690.87	3,149,156.88	6,033,347.60	(149,656.73)	-2.5%
OPEB, Allocated		3701-3702	23,141,187.62	22,721,084.20	10,429,986.39	21,442,767.54	1,278,316.66	5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	43,118.11	44,493.82	25,400.74	46,588.52	(2,094.70)	-4.7%
TOTAL, EMPLOYEE BENEFITS			220,787,231.55	228,714,047.67	101,622,037.65	227,767,467.09	946,580.58	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,245,438.87	7,202,302.37	5,127,735.89	5,995,303.03	1,206,999.34	16.8%
Books and Other Reference Materials		4200	249,024.60	206,020.46	44,459.47	214,497.59	(8,477.13)	-4.1%
Materials and Supplies		4300	21,496,562.69	44,615,222.16	3,355,446.45	44,897,405.78	(282,183.62)	-0.6%
Noncapitalized Equipment		4400	9,745,962.35	7,622,464.10	2,106,777.09	3,813,768.73	3,808,695.37	50.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,736,988.51	59,646,009.09	10,634,418.90	54,920,975.13	4,725,033.96	7.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	63,431,614.00	81,011,726.34	22,663,974.91	87,661,403.35	(6,649,677.01)	-8.2%
Travel and Conferences		5200	992,041.36	1,453,698.77	195,842.57	1,805,234.75	(351,535.98)	-24.2%
Dues and Memberships		5300	170,754.00	251,485.00	161,636.06	215,698.92	35,786.08	14.2%
Insurance		5400-5450	2,286,064.00	2,500,904.53	1,227,000.63	2,500,904.53	0.00	0.0%
Operations and Housekeeping Services		5500	10,855,523.35	10,963,100.70	5,886,466.19	10,963,100.70	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,942,447.45	2,280,020.49	551,533.22	2,311,115.04	(31,094.55)	-1.4%
Transfers of Direct Costs		5710	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)
Transfers of Direct Costs - Interfund		5750	(1,282,867.00)	(1,226,742.20)	(16,415.48)	(1,237,311.00)	10,568.80	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	31,862,102.42	37,269,029.49	15,301,549.53	40,259,615.39	(2,990,585.90)	-8.0%
Communications		5900	1,601,618.48	1,666,862.57	641,957.41	1,661,783.83	5,078.74	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,859,298.06	136,170,085.69	46,613,545.04	146,141,545.51	(9,971,459.82)	-7.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,232,085.30	873,749.02	1,232,085.30	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	12,809,347.27	17,810,931.51	19,994,314.12	(7,184,966.85)	-56.1%
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	647,259.00	1,894,063.09	652,819.06	2,949,048.39	(1,054,985.30)	-55.7%
Equipment Replacement		6500	298,917.94	251,773.75	14,395.00	279,772.81	(27,999.06)	-11.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	129,779.00	61,173.00	(61,173.00)	New
TOTAL, CAPITAL OUTLAY			946,176.94	16,187,269.41	19,481,673.59	24,516,393.62	(8,329,124.21)	-51.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,500,000.00	1,500,000.00	802,952.00	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	10,300.00	10,300.00	4,213.90	10,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,510,300.00	1,510,300.00	807,165.90	1,510,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		

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)
Transfers of Indirect Costs - Interfund		7350	(1,277,769.85)	(1,168,468.08)	(358,376.17)	(1,391,813.64)	223,345.56	-19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,277,769.85)	(1,168,468.08)	(358,376.17)	(1,391,813.64)	223,345.56	-19.1%
TOTAL, EXPENDITURES			698,964,175.11	833,549,640.51	388,835,314.89	852,835,651.40	(19,286,010.89)	-2.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	107,137.79	(107,137.79)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	107,137.79	(107,137.79)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,475,399.00	2,475,399.00	0.00	2,368,261.21	107,137.79	4.3%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	14,450,070.83
5650	FEMA Public Assistance Funds	7,162,886.54
5810	Other Restricted Federal	149,347.86
6211	Literacy Coaches and Reading Specialists Grant Program	450,000.00
6266	Educator Effectiveness, FY 2021-22	5,374,473.67
6300	Lottery: Instructional Materials	3,165,156.78
6332	CA Community Schools Partnership Act - Implementation Grant	2,621,593.82
6371	CalWORKs for ROCP or Adult Education	11,331.00
6547	Special Education Early Intervention Preschool Grant	5,746,413.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,542,058.36
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	1,169,808.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,416,952.00
7085	Learning Communities for School Success Program	128,115.47
7220	Partnership Academies Program	197,679.73
7311	Classified School Employee Professional Development Block Grant	98,875.97
7388	SB 117 COVID-19 LEA Response Funds	268,625.67
7412	A-G Access/Success Grant	1,159,876.48
7413	A-G Learning Loss Mitigation Grant	455,346.67
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	363,632.30
7435	Learning Recovery Emergency Block Grant	43,880,471.01
7810	Other Restricted State	804,666.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	87,686.93
9010	Other Restricted Local	5,705,184.75
Total, Restricted Balance		108,410,253.46

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,570,032.53	1,570,032.53		1,570,032.53	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)			1,570,032.53	1,570,032.53		1,570,032.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,570,032.53	1,570,032.53		1,570,032.53		
2) Ending Balance, June 30 (E + F1e)			1,570,032.53	1,570,032.53		1,570,032.53		
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	1,570,032.53	1,570,032.53		1,570,032.53		
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		
REVENUES								
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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%
Subscription Assets		6700	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%

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 OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	1,570,032.53
Total, Restricted Balance		1,570,032.53

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,352,265.00	19,352,265.00	8,360,856.00	19,352,265.00	0.00	0.0%
2) Federal Revenue		8100-8299	406,837.26	702,632.80	0.00	702,632.80	0.00	0.0%
3) Other State Revenue		8300-8599	934,919.20	1,022,808.40	2,202,833.04	2,339,081.40	1,316,273.00	128.7%
4) Other Local Revenue		8600-8799	0.00	0.00	283,265.80	5,000.00	5,000.00	New
5) TOTAL, REVENUES			20,694,021.46	21,077,706.20	10,846,954.84	22,398,979.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,216,209.50	9,762,074.35	5,594,093.39	9,824,941.10	(62,866.75)	-0.6%
2) Classified Salaries		2000-2999	1,190,875.25	1,143,823.72	788,104.64	1,267,414.95	(123,591.23)	-10.8%
3) Employee Benefits		3000-3999	5,788,535.32	6,140,145.46	2,917,124.69	6,294,200.99	(154,055.53)	-2.5%
4) Books and Supplies		4000-4999	1,228,739.23	1,266,205.15	403,400.40	3,532,886.65	(2,266,681.50)	-179.0%
5) Services and Other Operating Expenditures		5000-5999	1,848,231.81	2,093,491.96	702,766.35	2,232,065.71	(138,573.75)	-6.6%
6) Capital Outlay		6000-6999	169,979.00	183,607.87	28,652.15	183,607.87	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	75,269.88	(75,269.88)	New
9) TOTAL, EXPENDITURES			18,442,570.11	20,589,348.51	10,434,141.62	23,410,387.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,251,451.35	488,357.69	412,813.22	(1,011,407.95)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,475,399.00	2,475,399.00	0.00	2,475,399.00	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			(2,475,399.00)	(2,475,399.00)	0.00	(2,475,399.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(223,947.65)	(1,987,041.31)	412,813.22	(3,486,806.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,520,268.58	15,520,268.58		15,520,268.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,520,268.58	15,520,268.58		15,520,268.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,520,268.58	15,520,268.58		15,520,268.58		
2) Ending Balance, June 30 (E + F1e)			15,296,320.93	13,533,227.27		12,033,461.63		
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	7,092,434.78	6,941,246.24		5,692,901.35		
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	8,203,886.15	6,591,981.03		6,340,560.28		
Charter School Fund	0000	9780		6,488,526.03				
Charter School EPA	1400	9780		103,455.00				
Charter School Fund	0000	9780	8,100,431.15					
Charter School EPA funds	1400	9780	103,455.00					
Charter School Fund	0000	9780				6,237,105.28		
Charter School EPA Funds	1400	9780				103,455.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,263,952.90	12,263,952.90	6,326,074.00	12,263,952.90	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,795,197.00	3,795,197.00	2,022,035.00	3,795,197.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	12,747.00	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	3,293,115.10	3,293,115.10	0.00	3,293,115.10	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,352,265.00	19,352,265.00	8,360,856.00	19,352,265.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	380,954.00	411,242.00	0.00	411,242.00	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	25,883.26	291,390.80	0.00	291,390.80	0.00	0.0%
TOTAL, FEDERAL REVENUE			406,837.26	702,632.80	0.00	702,632.80	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	42,718.00	42,718.00	46,470.00	46,470.00	3,752.00	8.8%
Lottery - Unrestricted and Instructional Materials		8560	334,341.00	334,341.00	241,005.44	334,341.00	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	557,860.20	645,749.40	1,915,357.60	1,958,270.40	1,312,521.00	203.3%
TOTAL, OTHER STATE REVENUE			934,919.20	1,022,808.40	2,202,833.04	2,339,081.40	1,316,273.00	128.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	179,791.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	73,588.67	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%

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)
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	29,886.13	5,000.00	5,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	283,265.80	5,000.00	5,000.00	New
TOTAL, REVENUES			20,694,021.46	21,077,706.20	10,846,954.84	22,398,979.20		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,008,027.42	8,406,653.00	4,773,318.17	8,478,342.22	(71,689.22)	-0.9%
Certificated Pupil Support Salaries		1200	442,431.97	514,793.87	291,648.71	505,971.40	8,822.47	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	765,259.11	800,606.23	454,008.70	800,606.23	0.00	0.0%
Other Certificated Salaries		1900	491.00	40,021.25	75,117.81	40,021.25	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,216,209.50	9,762,074.35	5,594,093.39	9,824,941.10	(62,866.75)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	201,601.30	213,828.21	126,697.72	230,819.42	(16,991.21)	-7.9%
Classified Support Salaries		2200	377,410.08	377,618.46	269,224.94	407,979.48	(30,361.02)	-8.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	437,030.13	431,254.42	302,451.33	461,938.42	(30,684.00)	-7.1%
Other Classified Salaries		2900	174,833.74	121,122.63	89,730.65	166,677.63	(45,555.00)	-37.6%
TOTAL, CLASSIFIED SALARIES			1,190,875.25	1,143,823.72	788,104.64	1,267,414.95	(123,591.23)	-10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,998,484.88	2,258,252.45	967,621.11	2,271,679.69	(13,427.24)	-0.6%
PERS		3201-3202	294,369.54	284,142.97	183,896.80	300,044.87	(15,901.90)	-5.6%
OASDI/Medicare/Alternative		3301-3302	250,626.63	250,362.13	146,564.71	284,017.14	(33,655.01)	-13.4%
Health and Welfare Benefits		3401-3402	2,422,977.62	2,372,091.85	1,203,715.51	2,440,925.55	(68,833.70)	-2.9%
Unemployment Insurance		3501-3502	5,094.98	7,087.87	3,171.46	7,359.90	(272.03)	-3.8%
Workers' Compensation		3601-3602	141,105.86	163,612.39	95,733.20	166,133.04	(2,520.65)	-1.5%
OPEB, Allocated		3701-3702	674,872.81	803,445.92	315,941.36	823,083.92	(19,638.00)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,003.00	1,149.88	480.54	956.88	193.00	16.8%
TOTAL, EMPLOYEE BENEFITS			5,788,535.32	6,140,145.46	2,917,124.69	6,294,200.99	(154,055.53)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	136,568.00	130,568.00	27,823.38	399,504.57	(268,936.57)	-206.0%

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)
Books and Other Reference Materials		4200	111,507.00	106,507.00	0.00	101,608.84	4,898.16	4.6%
Materials and Supplies		4300	968,164.23	1,019,130.15	299,275.63	3,017,773.24	(1,998,643.09)	-196.1%
Noncapitalized Equipment		4400	12,500.00	10,000.00	76,301.39	14,000.00	(4,000.00)	-40.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,228,739.23	1,266,205.15	403,400.40	3,532,886.65	(2,266,681.50)	-179.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	131,469.95	32,950.85	(32,950.85)	New
Travel and Conferences		5200	2,379.88	12,050.00	2,308.79	32,050.00	(20,000.00)	-166.0%
Dues and Memberships		5300	0.00	3,390.00	3,358.00	3,390.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	453,530.00	453,530.00	209,839.97	453,530.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	16,688.75	1,680.13	16,688.75	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	1,195,425.00	1,206,396.00	23,393.66	1,209,448.00	(3,052.00)	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	179,554.93	394,095.21	330,104.22	476,666.11	(82,570.90)	-21.0%
Communications		5900	7,342.00	7,342.00	611.63	7,342.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,848,231.81	2,093,491.96	702,766.35	2,232,065.71	(138,573.75)	-6.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,828.87	0.00	5,828.87	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	169,979.00	177,779.00	28,652.15	177,779.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			169,979.00	183,607.87	28,652.15	183,607.87	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

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 (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	75,269.88	(75,269.88)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	75,269.88	(75,269.88)	New
TOTAL, EXPENDITURES			18,442,570.11	20,589,348.51	10,434,141.62	23,410,387.15		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,475,399.00	2,475,399.00	0.00	2,475,399.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,475,399.00)	(2,475,399.00)	0.00	(2,475,399.00)		

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	1,496,369.11
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	35,199.26
6300	Lottery: Instructional Materials	194,932.82
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	961,497.57
7339	Dual Enrollment Opportunities	225,000.00
7412	A-G Access/Success Grant	144,058.35
7413	A-G Learning Loss Mitigation Grant	161,118.56
7422	In-Person Instruction (IPI) Grant	1,200.00
7425	Expanded Learning Opportunities (ELO) Grant	35,080.27
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	39,890.65
7435	Learning Recovery Emergency Block Grant	2,248,245.65
7810	Other Restricted State	17,258.00
9010	Other Restricted Local	133,051.11
Total, Restricted Balance		5,692,901.35

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	708,559.71	1,255,196.09	247,750.82	1,414,904.08	159,707.99	12.7%
3) Other State Revenue		8300-8599	1,962,393.00	2,658,057.21	649,795.00	2,386,205.34	(271,851.87)	-10.2%
4) Other Local Revenue		8600-8799	2,992,564.17	2,992,564.17	1,433,297.95	3,342,561.91	349,997.74	11.7%
5) TOTAL, REVENUES			5,663,516.88	6,905,817.47	2,330,843.77	7,143,671.33		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,620,273.27	2,363,068.72	1,377,922.12	2,411,511.80	(48,443.08)	-2.1%
2) Classified Salaries		2000-2999	1,284,225.12	1,338,414.81	926,924.47	1,316,411.76	22,003.05	1.6%
3) Employee Benefits		3000-3999	2,175,373.01	2,286,870.14	1,192,509.84	2,394,425.24	(107,555.10)	-4.7%
4) Books and Supplies		4000-4999	42,000.00	652,228.53	8,603.53	475,870.57	176,357.96	27.0%
5) Services and Other Operating Expenditures		5000-5999	484,801.48	668,388.42	282,078.02	1,029,742.72	(361,354.30)	-54.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	43,118.98	(43,118.98)	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	56,844.00	61,912.97	14,043.52	75,212.08	(13,299.11)	-21.5%
9) TOTAL, EXPENDITURES			5,663,516.88	7,370,883.59	3,802,081.50	7,746,293.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(465,066.12)	(1,471,237.73)	(602,621.82)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	107,137.79	107,137.79	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	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	107,137.79		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(465,066.12)	(1,471,237.73)	(495,484.03)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,061,007.75	1,061,007.75		1,061,007.75	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)			1,061,007.75	1,061,007.75		1,061,007.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,007.75	1,061,007.75		1,061,007.75		
2) Ending Balance, June 30 (E + F1e)			1,061,007.75	595,941.63		565,523.72		
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	908,575.00	595,787.73		565,523.72		
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	152,432.75	153.90		0.00		
Adult Education Fund	0000	9780		153.90				
Adult Education Fund	0000	9780	152,432.75					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs			0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources			0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	268,619.58	353,121.59	22,115.94	285,744.00	(67,377.59)	-19.1%
All Other Federal Revenue	All Other	8290	439,940.13	902,074.50	225,634.88	1,129,160.08	227,085.58	25.2%
TOTAL, FEDERAL REVENUE			708,559.71	1,255,196.09	247,750.82	1,414,904.08	159,707.99	12.7%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
Adult Education Program	6391	8590	1,419,984.00	2,016,095.62	135,078.00	1,663,358.75	(352,736.87)	-17.5%
All Other State Revenue	All Other	8590	542,409.00	641,961.59	514,717.00	722,846.59	80,885.00	12.6%
TOTAL, OTHER STATE REVENUE			1,962,393.00	2,658,057.21	649,795.00	2,386,205.34	(271,851.87)	-10.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(9,902.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,877.90	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,500,000.00	1,500,000.00	513,631.87	1,500,000.00	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	1,492,564.17	1,492,564.17	926,690.18	1,842,561.91	349,997.74	23.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,992,564.17	2,992,564.17	1,433,297.95	3,342,561.91	349,997.74	11.7%
TOTAL, REVENUES			5,663,516.88	6,905,817.47	2,330,843.77	7,143,671.33		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,231,706.55	1,820,382.35	1,060,400.06	1,820,382.35	0.00	0.0%
Certificated Pupil Support Salaries		1200	108,495.60	150,691.45	87,437.75	150,691.45	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	280,071.12	391,994.92	230,084.31	440,438.00	(48,443.08)	-12.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,620,273.27	2,363,068.72	1,377,922.12	2,411,511.80	(48,443.08)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	196,056.78	189,327.49	141,719.54	189,327.49	0.00	0.0%
Classified Support Salaries		2200	498,428.31	552,416.37	387,111.54	508,492.32	43,924.05	8.0%
Classified Supervisors' and Administrators' Salaries		2300	235,194.39	226,916.21	130,706.09	208,997.21	17,919.00	7.9%
Clerical, Technical and Office Salaries		2400	321,322.64	365,533.94	253,536.48	405,373.94	(39,840.00)	-10.9%
Other Classified Salaries		2900	33,223.00	4,220.80	13,850.82	4,220.80	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,284,225.12	1,338,414.81	926,924.47	1,316,411.76	22,003.05	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	380,283.92	484,476.53	188,909.29	500,074.75	(15,598.22)	-3.2%
PERS		3201-3202	361,984.83	355,628.95	224,573.27	385,576.35	(29,947.40)	-8.4%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	128,263.70	141,658.84	88,450.86	160,033.87	(18,375.03)	-13.0%
Unemployment Insurance		3401-3402	984,592.88	974,444.70	517,909.19	1,006,823.74	(32,379.04)	-3.3%
Workers' Compensation		3501-3502	1,448.32	3,123.57	1,146.96	3,155.66	(32.09)	-1.0%
OPEB, Allocated		3601-3602	43,567.36	54,437.33	34,530.44	54,904.07	(466.74)	-0.9%
OPEB, Active Employees		3701-3702	274,902.00	272,608.92	136,662.12	283,365.50	(10,756.58)	-3.9%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	330.00	491.30	327.71	491.30	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,175,373.01	2,286,870.14	1,192,509.84	2,394,425.24	(107,555.10)	-4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,001.86	0.00	2,796.24	(1,794.38)	-179.1%
Materials and Supplies		4300	42,000.00	623,485.95	7,454.53	447,120.33	176,365.62	28.3%
Noncapitalized Equipment		4400	0.00	27,740.72	1,149.00	25,954.00	1,786.72	6.4%
TOTAL, BOOKS AND SUPPLIES			42,000.00	652,228.53	8,603.53	475,870.57	176,357.96	27.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	8,008.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,300.00	7,700.00	995.31	9,420.00	(1,720.00)	-22.3%
Dues and Memberships		5300	8,000.00	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	256,106.69	256,106.69	155,024.70	256,106.69	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,213.00	28,250.00	0.00	28,250.00	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	8,494.62	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	196,181.79	376,331.73	109,317.79	735,066.03	(358,734.30)	-95.3%
Communications		5900	0.00	0.00	237.60	900.00	(900.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			484,801.48	668,388.42	282,078.02	1,029,742.72	(361,354.30)	-54.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	43,118.98	(43,118.98)	New
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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	43,118.98	(43,118.98)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	56,844.00	61,912.97	14,043.52	75,212.08	(13,299.11)	-21.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,844.00	61,912.97	14,043.52	75,212.08	(13,299.11)	-21.5%
TOTAL, EXPENDITURES			5,663,516.88	7,370,883.59	3,802,081.50	7,746,293.15		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	107,137.79	107,137.79	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	107,137.79	107,137.79	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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%

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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	107,137.79		

Resource	Description	2023-24 Projected Totals
5810	Other Restricted Federal	159,454.10
6371	CalWORKs for ROCP or Adult Education	54,384.00
7810	Other Restricted State	563.70
9010	Other Restricted Local	351,121.92
Total, Restricted Balance		565,523.72

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,461,521.15	7,181,688.15	419,810.41	7,441,808.15	260,120.00	3.6%
3) Other State Revenue		8300-8599	8,273,810.48	9,318,614.33	5,231,582.56	11,344,294.33	2,025,680.00	21.7%
4) Other Local Revenue		8600-8799	526,850.00	1,261,405.29	1,161,720.97	1,420,647.48	159,242.19	12.6%
5) TOTAL, REVENUES			15,262,181.63	17,761,707.77	6,813,113.94	20,206,749.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,025,312.90	4,755,084.54	2,780,787.52	4,851,589.36	(96,504.82)	-2.0%
2) Classified Salaries		2000-2999	2,820,853.15	2,687,162.19	1,803,668.00	2,887,855.48	(200,693.29)	-7.5%
3) Employee Benefits		3000-3999	6,468,274.01	5,667,989.95	2,826,896.86	5,890,322.16	(222,332.21)	-3.9%
4) Books and Supplies		4000-4999	329,288.28	2,432,121.50	248,852.45	4,794,380.43	(2,362,258.93)	-97.1%
5) Services and Other Operating Expenditures		5000-5999	137,527.44	322,918.97	102,805.63	330,871.78	(7,952.81)	-2.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	24,650.87	(24,650.87)	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	480,925.85	432,543.10	344,332.65	567,319.67	(134,776.57)	-31.2%
9) TOTAL, EXPENDITURES			15,262,181.63	16,297,820.25	8,107,343.11	19,346,989.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,463,887.52	(1,294,229.17)	859,760.21		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,463,887.52	(1,294,229.17)	859,760.21		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,239,858.64	1,239,858.64		1,239,858.64	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)			1,239,858.64	1,239,858.64		1,239,858.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,239,858.64	1,239,858.64		1,239,858.64		
2) Ending Balance, June 30 (E + F1e)			1,239,858.64	2,703,746.16		2,099,618.85		
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	993,941.31	2,457,828.83		1,867,105.64		

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	245,917.33	245,917.33		232,513.21		
Child Development Fund	0000	9780		245,917.33				
Child Development Fund	0000	9780	245,917.33					
Child Development Fund	0000	9780				232,513.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,461,521.15	7,181,688.15	419,810.41	7,441,808.15	260,120.00	3.6%
TOTAL, FEDERAL REVENUE			6,461,521.15	7,181,688.15	419,810.41	7,441,808.15	260,120.00	3.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	7,824,646.06	8,451,546.58	3,373,246.81	9,210,776.58	759,230.00	9.0%
All Other State Revenue	All Other	8590	449,164.42	867,067.75	1,858,335.75	2,133,517.75	1,266,450.00	146.1%
TOTAL, OTHER STATE REVENUE			8,273,810.48	9,318,614.33	5,231,582.56	11,344,294.33	2,025,680.00	21.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	25,482.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4,988.99	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	205,786.11	365,028.30	365,028.30	159,242.19	77.4%
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	1,055,619.18	766,221.68	1,055,619.18	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			526,850.00	1,261,405.29	1,161,720.97	1,420,647.48	159,242.19	12.6%
TOTAL, REVENUES			15,262,181.63	17,761,707.77	6,813,113.94	20,206,749.96		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,186,391.20	3,828,606.41	2,265,266.53	3,914,905.83	(86,299.42)	-2.3%
Certificated Pupil Support Salaries		1200	355,453.70	372,970.49	226,027.43	378,457.55	(5,487.06)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	483,468.00	548,908.82	284,540.02	553,100.12	(4,191.30)	-0.8%
Other Certificated Salaries		1900	0.00	4,598.82	4,953.54	5,125.86	(527.04)	-11.5%

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, CERTIFICATED SALARIES			5,025,312.90	4,755,084.54	2,780,787.52	4,851,589.36	(96,504.82)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,245,531.46	1,008,987.01	753,909.49	1,093,324.76	(84,337.75)	-8.4%
Classified Support Salaries		2200	884,353.07	816,073.06	538,992.89	912,042.42	(95,969.36)	-11.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	573,215.18	626,695.24	463,697.35	641,890.69	(15,195.45)	-2.4%
Other Classified Salaries		2900	117,753.44	235,406.88	47,068.27	240,597.61	(5,190.73)	-2.2%
TOTAL, CLASSIFIED SALARIES			2,820,853.15	2,687,162.19	1,803,668.00	2,887,855.48	(200,693.29)	-7.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,085,549.44	975,129.50	409,345.78	1,007,648.89	(32,519.39)	-3.3%
PERS		3201-3202	897,482.27	915,035.28	551,165.41	972,081.66	(57,046.38)	-6.2%
OASDI/Medicare/Alternative		3301-3302	427,533.66	342,106.65	204,049.35	366,579.64	(24,472.99)	-7.2%
Health and Welfare Benefits		3401-3402	3,155,137.54	2,621,878.68	1,295,854.32	2,708,162.60	(86,283.92)	-3.3%
Unemployment Insurance		3501-3502	3,916.98	3,760.11	2,288.22	3,914.94	(154.83)	-4.1%
Workers' Compensation		3601-3602	117,692.64	113,056.63	68,767.95	117,826.83	(4,770.20)	-4.2%
OPEB, Allocated		3701-3702	780,301.48	696,287.64	294,989.35	713,342.64	(17,055.00)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	660.00	735.46	436.48	764.96	(29.50)	-4.0%
TOTAL, EMPLOYEE BENEFITS			6,468,274.01	5,667,989.95	2,826,896.86	5,890,322.16	(222,332.21)	-3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	317,250.48	2,243,340.03	98,926.47	4,238,371.31	(1,995,031.28)	-88.9%
Noncapitalized Equipment		4400	12,037.80	188,781.47	149,925.98	556,009.12	(367,227.65)	-194.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			329,288.28	2,432,121.50	248,852.45	4,794,380.43	(2,362,258.93)	-97.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,310.00	31,718.85	7,098.96	57,230.14	(25,511.29)	-80.4%
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	59,036.37	32,461.17	59,036.37	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	31,000.00	0.00	31,777.00	(777.00)	-2.5%
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	9,563.46	26,645.81	23,240.86	(13,677.40)	-143.0%
Professional/Consulting Services and								
Operating Expenditures		5800	107,217.44	186,600.29	36,599.69	152,587.41	34,012.88	18.2%
Communications		5900	5,000.00	5,000.00	0.00	7,000.00	(2,000.00)	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,527.44	322,918.97	102,805.63	330,871.78	(7,952.81)	-2.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	24,650.87	(24,650.87)	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)
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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	24,650.87	(24,650.87)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	480,925.85	432,543.10	344,332.65	567,319.67	(134,776.57)	-31.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			480,925.85	432,543.10	344,332.65	567,319.67	(134,776.57)	-31.2%
TOTAL, EXPENDITURES			15,262,181.63	16,297,820.25	8,107,343.11	19,346,989.75		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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 SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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 FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	16,926.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	50,302.00
5066	Child Development: ARP California State Preschool Program - Rate Supplements	40,816.00
6105	Child Development: California State Preschool Program	980,429.65
6130	Child Development: Center-Based Reserve Account	116,165.59
9010	Other Restricted Local	662,466.40
Total, Restricted Balance		1,867,105.64

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,958,921.89	30,958,921.89	6,936,465.90	31,045,304.79	86,382.90	0.3%
3) Other State Revenue		8300-8599	3,000,000.00	4,049,024.17	3,286,350.84	4,177,414.55	128,390.38	3.2%
4) Other Local Revenue		8600-8799	380,000.00	638,600.00	548,337.05	638,600.00	0.00	0.0%
5) TOTAL, REVENUES			34,338,921.89	35,646,546.06	10,771,153.79	35,861,319.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,886,744.93	10,211,104.33	7,018,030.16	11,801,119.67	(1,590,015.34)	-15.6%
3) Employee Benefits		3000-3999	7,936,698.82	7,839,000.50	4,242,010.23	8,035,567.06	(196,566.56)	-2.5%
4) Books and Supplies		4000-4999	14,620,000.00	15,117,329.19	8,650,337.94	16,228,143.84	(1,110,814.65)	-7.3%
5) Services and Other Operating Expenditures		5000-5999	1,017,051.00	714,207.23	406,699.16	853,081.19	(138,873.96)	-19.4%
6) Capital Outlay		6000-6999	250,000.00	813,078.23	243,525.68	801,436.86	11,641.37	1.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	740,000.00	674,012.01	0.00	674,012.01	0.00	0.0%
9) TOTAL, EXPENDITURES			34,450,494.75	35,368,731.49	20,560,603.17	38,393,360.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(111,572.86)	277,814.57	(9,789,449.38)	(2,532,041.29)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(111,572.86)	277,814.57	(9,789,449.38)	(2,532,041.29)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,388,342.30	18,388,342.30		18,388,342.30	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)			18,388,342.30	18,388,342.30		18,388,342.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,388,342.30	18,388,342.30		18,388,342.30		
2) Ending Balance, June 30 (E + F1e)			18,276,769.44	18,666,156.87		15,856,301.01		
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	18,050,319.67	18,439,707.10		15,629,851.24		
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	226,449.77	226,449.77		226,449.77		
Cafeteria Special Revenue Fund	0000	9780		226,449.77				
Cafeteria Special Revenue Fund	0000	9780	226,449.77					
Cafeteria Special Revenue	0000	9780				226,449.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	30,958,921.89	30,958,921.89	6,850,083.00	30,958,921.89	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	86,382.90	86,382.90	86,382.90	New
TOTAL, FEDERAL REVENUE			30,958,921.89	30,958,921.89	6,936,465.90	31,045,304.79	86,382.90	0.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,000,000.00	4,049,024.17	3,184,519.79	4,049,024.17	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	101,831.05	128,390.38	128,390.38	New
TOTAL, OTHER STATE REVENUE			3,000,000.00	4,049,024.17	3,286,350.84	4,177,414.55	128,390.38	3.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	150,000.00	150,000.00	18,301.32	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	101,040.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	31,434.00	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	458,600.00	397,561.73	458,600.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			380,000.00	638,600.00	548,337.05	638,600.00	0.00	0.0%
TOTAL, REVENUES			34,338,921.89	35,646,546.06	10,771,153.79	35,861,319.34		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	8,696,207.25	8,841,195.38	6,252,874.79	10,374,093.04	(1,532,897.66)	-17.3%
Classified Supervisors' and Administrators' Salaries		2300	773,468.93	765,108.00	452,656.12	822,225.68	(57,117.68)	-7.5%
Clerical, Technical and Office Salaries		2400	417,068.75	604,651.94	312,325.50	604,651.94	0.00	0.0%
Other Classified Salaries		2900	0.00	149.01	173.75	149.01	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,886,744.93	10,211,104.33	7,018,030.16	11,801,119.67	(1,590,015.34)	-15.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,195,728.16	2,116,623.52	1,379,846.21	2,406,093.88	(289,470.36)	-13.7%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	745,281.38	755,957.45	515,628.93	880,003.55	(124,046.10)	-16.4%
Unemployment Insurance		3401-3402	3,910,352.40	3,829,333.46	1,835,637.14	3,684,472.33	144,861.13	3.8%
Workers' Compensation		3501-3502	4,932.30	5,080.29	3,473.25	5,080.29	0.00	0.0%
OPEB, Allocated		3601-3602	148,300.62	153,132.00	105,269.87	178,138.29	(25,006.29)	-16.3%
OPEB, Active Employees		3701-3702	931,087.56	977,429.18	401,297.37	880,334.12	97,095.06	9.9%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,016.40	1,444.60	857.46	1,444.60	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,936,698.82	7,839,000.50	4,242,010.23	8,035,567.06	(196,566.56)	-2.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,450,000.00	1,741,572.05	798,273.10	1,690,572.05	51,000.00	2.9%
Noncapitalized Equipment		4400	270,000.00	270,000.00	68,586.96	204,314.65	65,685.35	24.3%
Food		4700	12,900,000.00	13,105,757.14	7,783,477.88	14,333,257.14	(1,227,500.00)	-9.4%
TOTAL, BOOKS AND SUPPLIES			14,620,000.00	15,117,329.19	8,650,337.94	16,228,143.84	(1,110,814.65)	-7.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,999.00	21,140.00	2,140.00	21,140.00	0.00	0.0%
Travel and Conferences		5200	21,500.00	21,702.86	3,218.04	23,202.86	(1,500.00)	-6.9%
Dues and Memberships		5300	0.00	100.00	0.00	100.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	30,755.33	11,832.12	37,689.89	(6,934.56)	-22.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,810.00	184,626.30	94,141.74	207,126.30	(22,500.00)	-12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,442.00	(5,017.26)	(30,961.76)	(11,177.86)	6,160.60	-122.8%
Professional/Consulting Services and Operating Expenditures		5800	725,000.00	456,600.00	324,835.95	570,700.00	(114,100.00)	-25.0%
Communications		5900	4,300.00	4,300.00	1,493.07	4,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,017,051.00	714,207.23	406,699.16	853,081.19	(138,873.96)	-19.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	0.00	20,000.00	80,000.00	80.0%
Equipment		6400	150,000.00	663,078.23	243,525.68	728,078.23	(65,000.00)	-9.8%
Equipment Replacement		6500	0.00	0.00	0.00	43,358.63	(43,358.63)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	50,000.00	0.00	10,000.00	40,000.00	80.0%
TOTAL, CAPITAL OUTLAY			250,000.00	813,078.23	243,525.68	801,436.86	11,641.37	1.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

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 OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	740,000.00	674,012.01	0.00	674,012.01	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			740,000.00	674,012.01	0.00	674,012.01	0.00	0.0%
TOTAL, EXPENDITURES			34,450,494.75	35,368,731.49	20,560,603.17	38,393,360.63		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,214,391.84
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,891,689.84
5330	Child Nutrition: Summer Food Service Program Operations	8,975,719.88
5460	Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR)	2,164.44
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	15,003.41
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,530,480.91
9010	Other Restricted Local	400.92
Total, Restricted Balance		15,629,851.24

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	4,711,219.00	6,218,423.12	4,711,219.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	4,711,219.00	6,218,423.12	4,711,219.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,087,465.08	837,385.97	455,049.37	837,385.97	0.00	0.0%
3) Employee Benefits		3000-3999	581,259.53	508,990.14	245,589.85	508,990.14	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,168,773.77	1,529,351.84	2,809,739.79	(640,966.02)	-29.6%
5) Services and Other Operating Expenditures		5000-5999	1,400,000.00	2,523,221.91	436,053.68	2,512,527.16	10,694.75	0.4%
6) Capital Outlay		6000-6999	171,600,000.00	170,126,009.94	44,622,125.37	172,666,628.67	(2,540,618.73)	-1.5%
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			175,668,724.61	176,164,381.73	47,288,170.11	179,335,271.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,668,724.61)	(171,453,162.73)	(41,069,746.99)	(174,624,052.73)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,293,465.00	1,293,465.00	1,293,465.00	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	1,293,465.00	1,293,465.00	1,293,465.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(175,668,724.61)	(170,159,697.73)	(39,776,281.99)	(173,330,587.73)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	277,090,337.37	277,090,337.37		277,090,337.37	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)			277,090,337.37	277,090,337.37		277,090,337.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,090,337.37	277,090,337.37		277,090,337.37		
2) Ending Balance, June 30 (E + F1e)			101,421,612.76	106,930,639.64		103,759,749.64		
Components of Ending Fund Balance								
a) Nonspendable								

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)
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	101,421,612.76	106,930,639.64		103,759,749.64		
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		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		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	0.00	4,460,482.00	5,952,288.26	4,460,482.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	250,737.00	250,737.06	250,737.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	15,397.80	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 Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	4,711,219.00	6,218,423.12	4,711,219.00	0.00	0.0%
TOTAL, REVENUES			0.00	4,711,219.00	6,218,423.12	4,711,219.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,608,912.24	444,252.74	239,218.93	444,252.74	0.00	0.0%
Clerical, Technical and Office Salaries		2400	478,552.84	392,775.06	215,053.05	392,775.06	0.00	0.0%
Other Classified Salaries		2900	0.00	358.17	777.39	358.17	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,087,465.08	837,385.97	455,049.37	837,385.97	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	244,003.67	211,790.35	104,207.01	211,790.35	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	69,377.59	63,739.42	34,724.35	63,739.42	0.00	0.0%
Health and Welfare Benefits		3401-3402	204,922.92	176,552.29	80,273.37	176,552.29	0.00	0.0%
Unemployment Insurance		3501-3502	456.96	417.28	226.66	417.28	0.00	0.0%
Workers' Compensation		3601-3602	13,761.95	12,560.75	6,826.18	12,560.75	0.00	0.0%
OPEB, Allocated		3701-3702	48,132.00	43,377.22	19,038.22	43,377.22	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	604.44	552.83	294.06	552.83	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			581,259.53	508,990.14	245,589.85	508,990.14	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,075,987.38	468,717.71	1,388,531.61	(312,544.23)	-29.0%
Noncapitalized Equipment		4400	0.00	1,092,786.39	1,060,634.13	1,421,208.18	(328,421.79)	-30.1%
TOTAL, BOOKS AND SUPPLIES			0.00	2,168,773.77	1,529,351.84	2,809,739.79	(640,966.02)	-29.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	9,006.11	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,400,000.00	2,523,221.91	427,047.57	2,512,527.16	10,694.75	0.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,400,000.00	2,523,221.91	436,053.68	2,512,527.16	10,694.75	0.4%
CAPITAL OUTLAY								
Land		6100	0.00	15,000.00	0.00	42,370.00	(27,370.00)	-182.5%
Land Improvements		6170	0.00	21,004,256.36	14,438,951.32	39,893,693.37	(18,889,437.01)	-89.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Buildings and Improvements of Buildings		6200	171,600,000.00	148,647,596.14	30,000,115.17	132,271,407.86	16,376,188.28	11.0%
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	459,157.44	183,058.88	459,157.44	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			171,600,000.00	170,126,009.94	44,622,125.37	172,666,628.67	(2,540,618.73)	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			175,668,724.61	176,164,381.73	47,288,170.11	179,335,271.73		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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)
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	1,293,465.00	1,293,465.00	1,293,465.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	103,759,749.64
Total, Restricted Balance		103,759,749.64

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,880,000.00	3,880,000.00	1,600,333.64	3,880,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,880,000.00	3,880,000.00	1,600,333.64	3,880,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	45,000.00	15,325.86	45,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	42,959.64	(42,959.64)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,246,294.00	4,246,294.00	4,290,647.00	4,246,294.00	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			4,291,294.00	4,291,294.00	4,305,972.86	4,334,253.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(411,294.00)	(411,294.00)	(2,705,639.22)	(454,253.64)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(411,294.00)	(411,294.00)	(2,705,639.22)	(454,253.64)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,933,107.67	26,933,107.67		26,933,107.67	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)			26,933,107.67	26,933,107.67		26,933,107.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,933,107.67	26,933,107.67		26,933,107.67		
2) Ending Balance, June 30 (E + F1e)			26,521,813.67	26,521,813.67		26,478,854.03		
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	26,521,813.67	26,521,813.67		26,478,854.03		

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		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	1,600,000.00	1,600,000.00	109,965.44	1,600,000.00	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	30,000.00	30,000.00	(294,801.00)	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	103,012.04	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,250,000.00	2,250,000.00	1,682,157.16	2,250,000.00	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			3,880,000.00	3,880,000.00	1,600,333.64	3,880,000.00	0.00	0.0%
TOTAL, REVENUES			3,880,000.00	3,880,000.00	1,600,333.64	3,880,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	45,000.00	15,325.86	45,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	15,325.86	45,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	42,959.64	(42,959.64)	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	42,959.64	(42,959.64)	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)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,131,294.00	1,131,294.00	1,175,647.00	1,131,294.00	0.00	0.0%
Other Debt Service - Principal		7439	3,115,000.00	3,115,000.00	3,115,000.00	3,115,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,246,294.00	4,246,294.00	4,290,647.00	4,246,294.00	0.00	0.0%
TOTAL, EXPENDITURES			4,291,294.00	4,291,294.00	4,305,972.86	4,334,253.64		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	26,478,854.03
Total, Restricted Balance		26,478,854.03

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	68.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,293,465.00	1,293,533.00	1,293,465.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,293,465.00	1,293,533.00	1,293,465.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,293,465.00	1,293,465.00	1,293,465.00	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	(1,293,465.00)	(1,293,465.00)	(1,293,465.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	68.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	4,891.09		0.00	(4,891.09)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,891.09		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,891.09		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	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		9740	0.00	4,891.09		0.00		
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	1,293,465.00	1,293,465.00	1,293,465.00	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	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	68.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	68.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,293,465.00	1,293,533.00	1,293,465.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,293,465.00	1,293,465.00	1,293,465.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(1,293,465.00)	(1,293,465.00)	(1,293,465.00)		

Resource	Description	2023-24 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,011,739.00	2,011,739.00	1,108,785.50	2,011,739.00	0.00	0.0%
5) TOTAL, REVENUES			2,011,739.00	2,011,739.00	1,108,785.50	2,011,739.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	8,154.93	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	1,220,000.00	1,220,000.00	1,175,647.00	1,220,000.00	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			1,220,000.00	1,220,000.00	1,183,801.93	1,220,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			791,739.00	791,739.00	(75,016.43)	791,739.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			791,739.00	791,739.00	(75,016.43)	791,739.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,794,788.37	1,794,788.37		1,794,788.37	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)			1,794,788.37	1,794,788.37		1,794,788.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,788.37	1,794,788.37		1,794,788.37		
2) Ending Balance, June 30 (E + F1e)			2,586,527.37	2,586,527.37		2,586,527.37		
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	2,586,527.37	2,586,527.37		2,586,527.37		
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,011,739.00	2,011,739.00	1,117,872.80	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	0.00	0.00	(16,029.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	6,941.70	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			2,011,739.00	2,011,739.00	1,108,785.50	2,011,739.00	0.00	0.0%
TOTAL, REVENUES			2,011,739.00	2,011,739.00	1,108,785.50	2,011,739.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	8,154.93	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	8,154.93	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools			7211	0.00	0.00	0.00	0.00	0.0%

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 County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	1,220,000.00	1,220,000.00	1,175,647.00	1,220,000.00	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)			1,220,000.00	1,220,000.00	1,175,647.00	1,220,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,220,000.00	1,220,000.00	1,183,801.93	1,220,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,586,527.37
Total, Restricted Balance		2,586,527.37

DEBT SERVICE FUNDS

Debt Service Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	331,000.00	331,000.00	0.00	331,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,430,000.00	38,430,000.00	0.00	38,430,000.00	0.00	0.0%
5) TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.00	38,761,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	38,111,177.50	38,111,177.50	0.00	38,111,177.50	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			38,111,177.50	38,111,177.50	0.00	38,111,177.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			649,822.50	649,822.50	0.00	649,822.50		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			649,822.50	649,822.50	0.00	649,822.50		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,979,246.85	41,979,246.85		41,979,246.85	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)			41,979,246.85	41,979,246.85		41,979,246.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,979,246.85	41,979,246.85		41,979,246.85		
2) Ending Balance, June 30 (E + F1e)			42,629,069.35	42,629,069.35		42,629,069.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

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	42,629,069.35	42,629,069.35		42,629,069.35		
Bond Interest and Redemption Fund	0000	9780		42,629,069.35				
Bond Interest and Redemption Fund	0000	9780	42,629,069.35					
Bond Interest and Redemption Fund	0000	9780				42,629,069.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	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%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	29,050,000.00	29,050,000.00	0.00	29,050,000.00	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	2,500,000.00	2,500,000.00	0.00	2,500,000.00	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	2,900,000.00	2,900,000.00	0.00	2,900,000.00	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			38,430,000.00	38,430,000.00	0.00	38,430,000.00	0.00	0.0%
TOTAL, REVENUES			38,761,000.00	38,761,000.00	0.00	38,761,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	18,861,177.50	18,861,177.50	0.00	18,861,177.50	0.00	0.0%
Other Debt Service - Principal		7439	19,250,000.00	19,250,000.00	0.00	19,250,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,111,177.50	38,111,177.50	0.00	38,111,177.50	0.00	0.0%
TOTAL, EXPENDITURES			38,111,177.50	38,111,177.50	0.00	38,111,177.50		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	442.35	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	442.35	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	4,958.03	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	1,216.81	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	21,000.00	9,961.40	21,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	(21,000.00)	(30,624.50)	(21,000.00)	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			0.00	0.00	(14,488.26)	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	14,930.61	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	14,930.61	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	25,046.99	25,046.99		25,046.99	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)			25,046.99	25,046.99		25,046.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,046.99	25,046.99		25,046.99		
2) Ending Net Position, June 30 (E + F1e)			25,046.99	25,046.99		25,046.99		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	25,049.99	25,049.99		25,049.99		
c) Unrestricted Net Position		9790	(3.00)	(3.00)		(3.00)		
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	297.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	145.35	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	442.35	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	442.35	0.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	4,397.90	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	560.13	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	4,958.03	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	760.50	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	379.45	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	2.45	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)
Workers' Compensation		3601-3602	0.00	0.00	74.41	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	1,216.81	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,000.00	420.95	1,140.00	(140.00)	-14.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	20,000.00	9,540.45	19,860.00	140.00	0.7%
TOTAL, BOOKS AND SUPPLIES			0.00	21,000.00	9,961.40	21,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	(21,200.00)	(30,784.40)	(21,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	200.00	159.90	200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	(21,000.00)	(30,624.50)	(21,000.00)	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
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%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	(14,488.26)	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

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)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	25,049.99
Total, Restricted Net Position		25,049.99

PROPRIETARY FUNDS

Proprietary Funds Definition

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,010,795.97	15,010,795.97	8,405,711.09	15,010,795.97	0.00	0.0%
5) TOTAL, REVENUES			15,010,795.97	15,010,795.97	8,405,711.09	15,010,795.97		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	453,280.92	477,117.28	232,956.35	477,117.28	0.00	0.0%
3) Employee Benefits		3000-3999	334,522.47	340,447.60	139,828.17	340,447.60	0.00	0.0%
4) Books and Supplies		4000-4999	49,000.00	246,000.00	102,081.68	246,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,173,992.58	15,277,402.29	8,563,031.35	15,277,402.29	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			15,010,795.97	16,340,967.17	9,037,897.55	16,340,967.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	(1,330,171.20)	(632,186.46)	(1,330,171.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(1,330,171.20)	(632,186.46)	(1,330,171.20)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,328,877.98	12,328,877.98		12,328,877.98	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)			12,328,877.98	12,328,877.98		12,328,877.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,328,877.98	12,328,877.98		12,328,877.98		
2) Ending Net Position, June 30 (E + F1e)			12,328,877.98	10,998,706.78		10,998,706.78		
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	12,328,877.98	10,998,706.78		10,998,706.78		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	83,532.00	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	43,705.42	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	14,990,795.97	14,990,795.97	8,278,473.67	14,990,795.97	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			15,010,795.97	15,010,795.97	8,405,711.09	15,010,795.97	0.00	0.0%
TOTAL, REVENUES			15,010,795.97	15,010,795.97	8,405,711.09	15,010,795.97		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	315,285.00	254,697.80	83,505.59	254,697.80	0.00	0.0%
Clerical, Technical and Office Salaries		2400	137,995.92	222,419.48	149,450.76	222,419.48	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			453,280.92	477,117.28	232,956.35	477,117.28	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	120,935.25	126,044.56	61,866.82	126,044.56	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34,570.79	33,994.63	11,167.42	33,994.63	0.00	0.0%
Health and Welfare Benefits		3401-3402	144,345.12	145,199.06	56,415.28	145,199.06	0.00	0.0%
Unemployment Insurance		3501-3502	225.89	216.89	52.00	216.89	0.00	0.0%
Workers' Compensation		3601-3602	6,799.22	6,485.26	1,577.04	6,485.26	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)
OPEB, Allocated		3701-3702	27,468.00	28,329.00	8,645.66	28,329.00	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	178.20	178.20	103.95	178.20	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			334,522.47	340,447.60	139,828.17	340,447.60	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	47,000.00	246,000.00	102,081.68	246,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,000.00	246,000.00	102,081.68	246,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	35,000.00	0.00	35,000.00	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	37,000.00	37,000.00	10,621.44	37,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,129,192.58	15,199,602.29	8,552,409.91	15,199,602.29	0.00	0.0%
Communications		5900	5,800.00	5,800.00	0.00	5,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,173,992.58	15,277,402.29	8,563,031.35	15,277,402.29	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
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%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,010,795.97	16,340,967.17	9,037,897.55	16,340,967.17		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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								
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	2023-24 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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	35,928.88	35,928.88	33,821.04	35,908.99	(19.89)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	35,928.88	35,928.88	33,821.04	35,908.99	(19.89)	0.0%
5. District Funded County Program ADA						
a. County Community Schools	107.41	107.41	107.41	107.41	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	107.41	107.41	107.41	107.41	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,036.29	36,036.29	33,928.45	36,016.40	(19.89)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program 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)
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)	0.00	0.00	0.00	0.00	0.00	0.0%

Sacramento City Unified School District 2023-24 Second Interim Cash Flow Projections

2023-24 Cash Flow Projection																			
2023-24	Object	2023-24 Beginning Balance	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	Accrual Projected	Adjustments	Total Projected	Budget	
A. BEGINNING CASH	9110	373,556,790	373,556,790	362,586,316	341,537,211	347,584,673	322,544,853	256,000,906	271,335,291	357,766,521	312,467,894	303,552,140	324,395,962	290,018,390			\$ -	\$ -	
B. RECEIPTS																			
LCF Revenue Sources																			
Principal Apportionment	8010-8019		14,442,033	14,442,033	55,697,579	26,027,092	(3,706,259)	55,697,579	26,015,216	20,899,671	63,095,073	20,899,671	20,899,671	63,095,073	-	-	\$ 377,504,434	\$ 377,504,434	
Property Taxes	8020-8079		-	-	-	110,654	-	1,584,734	68,826,620	4,217,648	4,554,249	51,412,637	1,134,515	7,869,850	-	-	\$ 139,710,907	\$ 139,710,907	
Miscellaneous Funds	8080-8099		-	164,958	-	-	(6,111,673)	-	3,833	296	(2,051,388)	(190,779)	379,101	(3,622,476)	(2,953,733)	-	\$ (14,381,861)	\$ (14,381,861)	
Federal Revenues	8100-8299		9,564,211	-	578,742	20,508,482	2,096,628	3,105,749	2,016,906	3,247,741	3,727,454	14,595,422	3,817,920	33,417,981	51,553,712	-	\$ 148,230,947	\$ 148,230,947	
Other State Revenues	8300-8599		11,822,506	3,291,862	8,626,350	9,817,202	7,797,211	11,986,791	8,633,661	4,386,149	6,692,225	11,987,751	16,576,831	5,747,387	(1,914,148)	22,042,182	\$ 127,493,963	\$ 127,493,963	
Other Local Revenues	8600-8799		3,159,923	283,850	200,207	2,013,040	771,369	927,300	2,625,016	(901,045)	(895,939)	815,907	(793,587)	(566,223)	4,013,187	-	\$ 11,653,004	\$ 11,653,004	
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	31,019	-	31,019	40,305	31,019	964,521	1,270,378	-	\$ 2,368,261	\$ 2,368,261
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects																		\$ -	\$ -
TOTAL RECEIPTS			38,988,673	18,182,704	65,102,878	58,476,470	847,276	73,302,153	108,121,251	31,881,479	75,152,693	99,560,915	42,045,470	106,906,114	51,969,396	22,042,182	792,579,655	792,579,655	
C. DISBURSEMENTS																			
Certificated Salaries	1000-1999		2,228,999	6,421,721	23,873,445	46,190,127	31,258,270	25,367,190	25,718,691	24,720,831	25,455,442	25,118,300	22,505,520	41,025,602	10,204,508	-	\$ 310,088,646	\$ 310,088,646	
Classified Salaries	2000-2999		3,396,645	5,086,770	6,171,478	6,334,797	6,182,358	9,096,577	12,707,782	4,892,260	5,962,393	4,917,683	7,029,493	13,948,041	3,555,862	-	\$ 89,282,138	\$ 89,282,138	
Employee Benefits	3000-3999		3,304,355	5,276,140	16,672,722	21,334,217	17,892,811	17,193,213	19,948,578	17,673,116	17,921,870	17,743,612	17,590,992	21,220,122	11,953,534	22,042,182	\$ 227,767,467	\$ 227,767,467	
Books and Supplies	4000-4999		1,990,318	1,441,644	1,004,868	1,038,796	2,193,780	1,326,444	1,638,569	2,082,395	1,610,497	4,168,801	3,749,991	6,171,132	26,503,740	-	\$ 54,920,975	\$ 54,920,975	
Services	5000-5999		350,797	5,343,165	5,136,013	9,221,501	9,854,803	6,822,638	10,014,407	7,383,676	13,112,258	7,605,444	9,953,102	25,360,505	35,983,236	-	\$ 146,141,546	\$ 146,141,546	
Capital Outlay	6000-6599		7,236	10,001,917	3,550,477	3,075,113	958,776	947,517	810,859	(1,555,802)	(495,957)	(2,131,356)	60,453	489,875	8,797,286	-	\$ 24,516,394	\$ 24,516,394	
Other Outgo	7000-7499		72,462	72,462	132,609	131,392	131,392	133,499	(225,027)	(66,061)	(66,061)	(66,061)	(66,061)	(66,061)	0	-	\$ 118,486	\$ 118,486	
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
TOTAL DISBURSEMENTS			11,350,812	33,643,819	56,541,613	87,325,943	68,472,190	60,887,079	70,613,858	55,130,416	63,500,442	57,356,424	60,823,490	108,149,216	96,998,166	22,042,182	852,835,651	852,835,651	
D. BALANCE SHEET ITEMS																			
Assets and Deferred Outflows																			
Cash Not in Treasury	9111-9199	(1,140,624)	(1,131,096)	(27,227)	(39,104)	(111,482)	(16,633)	113,413	(33,293)	(447,339)	(56,096)	(567,282)	-	1,175,515	-	-	\$ (1,140,624)		
Accounts Receivable	9200-9299	47,342,909	2,044,282	1,156,479	(322,495)	1,067,487	548,793	1,402,895	24,478,551	2,457,199	2,534,289	2,025,193	282,028	9,668,208	-	-	\$ 47,342,909		
Due From Other Funds	9310	7,955,468	7,955,468	-	-	3,054,112	-	-	-	(715,929)	(579)	-	-	(2,337,604)	-	-	\$ 7,955,468		
Stores	9320	104,391	-	92	35	92	14	106	28	9,442	9,474	9,463	(50)	75,693	-	-	\$ 104,391		
Prepaid Expenditures	9330	8,235	8,235	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 8,235		
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
Undefined Objects																	\$ -		
SUBTOTAL ASSETS		54,270,379	8,876,889	1,129,343	(361,564)	4,010,208	532,174	1,516,415	24,445,286	1,303,374	2,487,088	1,467,375	281,978	8,581,813	-	-	54,270,379		
Liabilities and Deferred Inflows																			
Accounts Payable	9500-9599	(147,218,947)	(25,899,532)	(6,717,333)	(2,152,239)	(200,555)	548,793	1,402,895	24,478,551	(23,353,064)	(23,055,092)	(22,828,044)	(15,881,530)	(53,561,798)	-	-	\$ (147,218,947)		
Due To Other Funds	9610	(3,106,038)	(2,016,243)	-	-	-	-	-	-	-	-	-	-	(1,089,795)	-	-	\$ (3,106,038)		
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
Unearned Revenues	9650	(19,569,449)	(19,569,449)	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (19,569,449)		
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
Undefined Objects																	\$ -		
SUBTOTAL LIABILITIES		(169,894,435)	(47,485,225)	(6,717,333)	(2,152,239)	(200,555)	548,793	1,402,895	24,478,551	(23,353,064)	(23,055,092)	(22,828,044)	(15,881,530)	(54,651,593)	-	-	(169,894,435)		
Nonoperating																			
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		
TOTAL BALANCE SHEET ITEMS		(115,624,056)	(38,608,336)	(5,587,989)	(2,513,803)	3,809,653	1,080,968	2,919,310	48,923,838	(22,049,691)	(20,568,005)	(21,360,669)	(15,599,552)	(46,069,780)	-	-	(115,624,056)		
E. NET INCREASE/DECREASE B - C + D		(115,624,056)	(10,970,475)	(21,049,105)	6,047,462	(25,039,820)	(66,543,946)	15,334,385	86,431,230	(45,298,628)	(8,915,753)	20,843,822	(34,377,572)	(47,312,882)	(45,028,770)	-	(175,880,052)	\$ (60,255,996)	
F. ENDING CASH (A + E)		257,932,735	362,586,316	341,537,211	347,584,673	322,544,853	256,000,906	271,335,291	357,766,521	312,467,894	303,552,140	324,395,962	290,018,390	242,705,508					
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 197,676,739		

Sacramento City Unified School District 2023-24 Second Interim Cash Flow Projections

2024-25 Cash Flow Projection																		
2024-25	Object	2024-25 Beginning Balance	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	242,705,508	242,705,508	228,635,334	245,949,180	277,942,009	270,976,121	247,341,048	279,323,949	302,275,785	258,866,864	237,028,586	248,645,613	216,628,207			\$ -	\$ -
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		12,661,455	12,661,455	50,391,224	22,790,618	22,790,618	50,391,224	22,790,618	22,790,618	50,391,224	22,790,618	22,790,618	50,391,224		\$ -	\$ 363,631,514	\$ 363,631,514
Property Taxes	8020-8079		-	(7)	-	-	207,580	21,811,629	54,962,423	4,217,648	4,554,249	51,412,637	1,134,515	1,410,233		\$ -	\$ 139,710,907	\$ 139,710,907
Miscellaneous Funds	8080-8099		-	404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	296	(2,051,388)	(190,779)	379,101	(3,622,476)		\$ -	\$ (14,381,861)	\$ (14,381,861)
Federal Revenues	8100-8299		979,014	1,334,180	4,285,644	987,478	264,250	3,099,050	676,498	524,951	651,294	3,513,605	675,120	8,470,927		\$ -	\$ 39,039,779	\$ 39,039,779
Other State Revenues	8300-8599		6,016,521	3,014,853	7,255,461	3,657,861	10,282,389	13,165,513	5,633,463	2,714,796	4,435,292	8,386,127	14,395,033	4,626,671		\$ 22,042,182	\$ 117,161,671	\$ 117,161,671
Other Local Revenues	8600-8799		874,226	95,986	265,325	191,307	310,121	279,342	592,070	88,770	91,617	1,045,862	148,671	275,412		\$ -	\$ 6,495,805	\$ 6,495,805
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	31,019	31,019	-	40,305	31,019		\$ -	\$ 2,368,261	\$ 2,368,261
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
TOTAL RECEIPTS			20,531,216	17,106,870	60,187,048	26,799,357	32,944,114	87,773,160	84,425,287	30,368,099	58,103,305	86,998,375	39,554,078	62,516,513	24,676,472	22,042,182	654,026,076	654,026,076
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		2,089,083	5,493,515	26,729,879	27,220,782	27,873,389	28,213,036	28,011,005	27,285,395	28,013,284	27,679,227	25,090,356	43,440,962		\$ -	\$ 307,742,134	\$ 307,742,134
Classified Salaries	2000-2999		3,251,153	4,718,666	6,288,060	6,298,202	6,221,074	6,853,417	6,391,252	5,939,961	6,955,943	5,964,097	7,969,046	14,537,503		\$ -	\$ 85,344,430	\$ 85,344,430
Employee Benefits	3000-3999		3,198,906	4,922,787	18,192,483	18,169,875	18,268,665	18,645,260	18,374,360	19,141,758	19,397,705	19,214,292	18,099,637	21,833,704		\$ 22,042,182	\$ 236,022,127	\$ 236,022,127
Books and Supplies	4000-4999		46,823	121,503	1,253,034	613,154	527,709	529,315	1,544,738	792,840	600,002	1,645,437	1,474,293	2,463,677		\$ -	\$ 22,443,113	\$ 22,443,113
Services	5000-5999		905,264	2,656,030	4,746,886	5,164,674	4,664,649	8,526,719	7,366,760	6,508,097	11,066,455	6,684,562	8,552,646	20,812,656		\$ -	\$ 116,288,052	\$ 116,288,052
Capital Outlay	6000-6599		15,354	38,546	36,901	114,252	37,507	59,032	78,391	99,092	179,265	55,553	221,355	253,839		\$ -	\$ 1,854,565	\$ 1,854,565
Other Outgo	7000-7499		9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874		\$ -	\$ 118,486	\$ 118,486
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			9,516,457	17,960,921	57,257,116	57,590,813	57,602,867	62,836,653	61,776,381	59,777,016	66,222,527	61,253,043	61,417,206	103,352,214	71,207,512	22,042,182	769,812,908	769,812,908
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Accounts Receivable	9200-9299	51,969,396	5,028,796	22,155,589	31,385,217	27,047,555	969,956	2,710,451	486,624	(62,240)	22,383	(536,462)	309,588	5,514,030		(43,062,091)	\$ 51,969,396	\$ 51,969,396
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
SUBTOTAL ASSETS		51,969,396	5,028,796	22,155,589	31,385,217	27,047,555	969,956	2,710,451	486,624	(62,240)	22,383	(536,462)	309,588	5,514,030		(43,062,091)	51,969,396	51,969,396
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(96,998,166)	(30,113,728)	(3,987,693)	(2,322,319)	(3,221,988)	53,724	4,335,943	(183,695)	(13,937,764)	(13,741,439)	(13,591,844)	(10,463,866)	(9,823,497)			\$ (96,998,166)	\$ (96,998,166)
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
SUBTOTAL LIABILITIES		(96,998,166)	(30,113,728)	(3,987,693)	(2,322,319)	(3,221,988)	53,724	4,335,943	(183,695)	(13,937,764)	(13,741,439)	(13,591,844)	(10,463,866)	(9,823,497)			(96,998,166)	(96,998,166)
Nonoperating																		
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-			\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		(45,028,770)	(25,084,933)	18,167,896	29,062,898	23,825,567	1,023,680	7,046,394	302,929	(14,000,004)	(13,719,056)	(14,128,306)	(10,154,277)	(4,309,467)		(43,062,091)	(45,028,770)	(45,028,770)
E. NET INCREASE/DECREASE B - C + D		(45,028,770)	(14,070,174)	17,313,846	31,992,829	(6,965,888)	(23,635,073)	31,982,900	22,951,836	(43,408,921)	(21,838,277)	11,617,026	(32,017,406)	(45,145,169)		(89,593,131)	(160,815,602)	(115,786,832)
F. ENDING CASH (A + E)			228,635,334	245,949,180	277,942,009	270,976,121	247,341,048	279,323,949	302,275,785	258,866,864	237,028,586	248,645,613	216,628,207	171,483,038			\$ 81,889,907	\$ 81,889,907
G. Ending Cash, Plus Cash Accruals and Adjustments																	\$ 81,889,907	\$ 81,889,907

Sacramento City Unified School District 2023-24 Second Interim Cash Flow Projections

2025-26 Cash Flow Projection																			
2025-26	Object	2025-26 Beginning Balance	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Accrual Projected	Adjustments	Total Projected	Budget	
A. BEGINNING CASH	9110	171,483,038	171,483,038	160,019,169	153,036,552	151,260,503	115,861,837	93,894,449	124,393,567	149,595,682	112,723,416	97,342,627	116,065,537	89,121,452			\$ -	\$ -	
B. RECEIPTS																			
LCF Revenue Sources																			
Principal Apportionment	8010-8019		12,706,979	12,706,979	50,540,544	22,872,562	22,872,562	50,540,544	22,872,562	22,872,562	50,540,544	22,872,562	22,872,562	50,540,544	-	-	\$ 364,811,509	\$ 364,811,509	
Property Taxes	8020-8079		-	(7)	-	-	207,580	21,811,629	54,962,423	4,217,648	4,554,249	51,412,637	1,134,515	1,410,233	-	-	\$ 139,710,907	\$ 139,710,907	
Miscellaneous Funds	8080-8099		-	404	(2,010,607)	(827,907)	(910,844)	(973,598)	(229,784)	296	(2,051,388)	(190,779)	379,101	(3,622,476)	(3,944,281)	-	\$ (14,381,861)	\$ (14,381,861)	
Federal Revenues	8100-8299		979,014	1,334,180	4,285,644	987,478	264,250	3,099,050	676,498	524,951	651,294	3,513,605	675,120	8,470,927	13,577,769	-	\$ 39,039,779	\$ 39,039,779	
Other State Revenues	8300-8599		6,016,521	3,014,853	7,255,461	3,657,861	10,282,389	13,165,513	5,633,463	2,714,796	4,435,292	8,386,127	14,395,033	4,626,671	11,535,510	22,042,182	\$ 117,161,671	\$ 117,161,671	
Other Local Revenues	8600-8799		874,226	95,986	265,325	191,307	310,121	279,342	592,070	88,770	91,617	1,045,862	148,671	275,412	2,237,095	-	\$ 6,495,805	\$ 6,495,805	
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	31,019	31,019	40,305	31,019	964,521	1,270,378	-	\$ 2,368,261	\$ 2,368,261	
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Undefined Objects																	\$ -	\$ -	
TOTAL RECEIPTS			20,576,740	17,152,395	60,336,368	26,881,301	33,026,058	87,922,480	84,507,231	30,450,043	58,252,626	87,080,319	39,636,022	62,665,833	24,676,472	22,042,182	655,206,071	655,206,071	
C. DISBURSEMENTS																			
Certificated Salaries	1000-1999		1,963,899	5,164,326	25,128,140	25,589,626	26,203,127	26,522,421	26,332,496	25,650,367	26,334,638	26,020,599	23,586,862	40,837,842	9,505,236	-	\$ 288,839,580	\$ 288,839,580	
Classified Salaries	2000-2999		2,943,107	4,271,573	5,692,267	5,701,448	5,631,628	6,204,056	5,785,682	5,377,150	6,296,868	5,399,000	7,213,979	13,160,076	3,056,060	-	\$ 76,732,892	\$ 76,732,892	
Employee Benefits	3000-3999		3,089,397	4,754,263	17,569,694	17,547,860	17,643,268	18,006,971	17,745,345	18,486,472	18,733,657	18,556,523	17,480,027	21,086,263	16,651,307	22,042,182	\$ 229,393,229	\$ 229,393,229	
Books and Supplies	4000-4999		47,051	122,094	1,259,132	616,138	530,277	531,891	1,552,256	796,699	602,922	1,481,468	2,475,667	10,883,297	10,883,297	-	\$ 22,552,337	\$ 22,552,337	
Services	5000-5999		930,955	2,731,408	4,881,601	5,311,246	4,797,030	8,768,705	7,575,827	6,692,795	11,380,518	6,874,268	8,795,368	21,403,313	29,445,242	-	\$ 119,588,278	\$ 119,588,278	
Capital Outlay	6000-6599		15,354	38,546	36,901	114,252	37,507	59,032	78,391	99,092	179,265	55,553	221,355	253,839	665,479	-	\$ 1,854,565	\$ 1,854,565	
Other Outgo	7000-7499		9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	9,874	0	\$ 118,486	\$ 118,486	
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
TOTAL DISBURSEMENTS			8,999,636	17,092,084	54,577,608	54,890,444	54,852,711	60,102,951	59,079,871	57,112,449	63,537,742	58,569,263	58,788,932	99,226,874	70,206,621	22,042,182	739,079,367	739,079,367	
D. BALANCE SHEET ITEMS																			
Assets and Deferred Outflows																			
Cash Not In Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Accounts Receivable	9200-9299		(18,385,619)	(934,125)	(4,115,515)	(5,829,967)	(5,024,224)	(180,174)	(503,480)	(90,393)	22,019	(7,919)	189,788	(109,525)	(1,950,741)	148,637	\$ (18,385,619)	\$ (18,385,619)	
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Undefined Objects																	\$ -	\$ -	
SUBTOTAL ASSETS			(18,385,619)	(934,125)	(4,115,515)	(5,829,967)	(5,024,224)	(180,174)	(503,480)	(90,393)	22,019	(7,919)	189,788	(109,525)	(1,950,741)	148,637	\$ (18,385,619)	\$ (18,385,619)	
Liabilities and Deferred Inflows																			
Accounts Payable	9500-9599		(71,207,512)	(22,106,848)	(2,927,413)	(1,704,842)	(2,365,300)	39,439	3,183,068	(134,853)	(10,231,879)	(10,087,755)	(9,977,935)	(7,681,649)	(7,211,547)	-	\$ (71,207,512)	\$ (71,207,512)	
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
Undefined Objects																	\$ -	\$ -	
SUBTOTAL LIABILITIES			(71,207,512)	(22,106,848)	(2,927,413)	(1,704,842)	(2,365,300)	39,439	3,183,068	(134,853)	(10,231,879)	(10,087,755)	(9,977,935)	(7,681,649)	(7,211,547)	-	\$ (71,207,512)	\$ (71,207,512)	
Nonoperating																			
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	
TOTAL BALANCE SHEET ITEMS			(89,593,131)	(23,040,972)	(7,042,928)	(7,534,809)	(7,389,523)	(140,735)	2,679,587	(225,246)	(10,209,860)	(10,095,673)	(9,788,146)	(7,791,174)	(9,162,288)	148,637	\$ (89,593,131)	\$ (89,593,131)	
E. NET INCREASE/DECREASE B - C + D			(89,593,131)	(11,463,868)	(6,982,618)	(1,776,049)	(35,398,666)	(21,967,388)	30,439,117	25,202,115	(36,872,265)	(15,380,790)	18,722,910	(26,944,084)	(45,723,329)	(45,381,512)	-	\$ (173,466,427)	\$ (83,873,296)
F. ENDING CASH (A + E)			160,019,169	153,036,552	151,260,503	115,861,837	93,894,449	124,393,567	149,595,682	112,723,416	97,342,627	116,065,537	89,121,452	43,398,123			\$ (1,983,389)	\$ (1,983,389)	
G. Ending Cash, Plus Cash Accruals and Adjustments																			



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.3

Meeting Date: March 7, 2024

Subject: Early Learning and Care Update

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

Division: Early Learning and Care

Recommendation: Share highlights in early learning and PK-3 grade alignment efforts

Background/Rationale: Student achievement begins at the foundational level. To foster school **readiness**, PK and TK grade levels are focused on building a strong foundation for academic success and social emotional development. SCUSD children and families enter our district's educational system as young as 3-5 years old. During this time, PK and TK students are building literacy skills, cognitive development, and motor skills. Early learning and care closes the opportunity gap!

Financial Considerations: Early Learning and Care programs are fully funded by federal and state grants

LCAP Goal(s):

Goal 1: College Career Readiness

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

Goal 3: Integrated Supports

Goal 4: Culture and Climate – Dismantling Systems

Goal 6: Implementation of MTSS/Data-Based Decision Making

Goal 8: Basic Services and Districtwide Operations/Supports

Documents Attached:

N/A

Estimated Time of Presentation: 15 minutes

Submitted by: E'leva Hughes Gibson, Assistant Superintendent

Yvonne Wright, Chief Academic Officer

Approved by: Lisa Allen, Interim Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1a

Meeting Date: March 7, 2024

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

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

Division: Business Services

Recommendation: Recommend approval of items submitted.

Background/Rationale:

Financial Considerations: See attached.

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

Documents Attached:

1. Grants, Entitlements, and Other Income Agreements
2. Expenditure and Other Agreements
3. Approval of Declared Surplus Materials and Equipment
4. Recommended Bid Awards – Facilities Projects
5. Change Notices – Facilities Projects

Estimated Time of Presentation: N/A

Submitted by: Janea Marking, Chief Business Officer

Tina Alvarez Bevens, Contract Analyst

Approved by: Lisa Allen, Interim Superintendent

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS – REVENUE

<u>Contractor</u>	<u>New Grant</u>	<u>Amount</u>
<u>COLLEGE AND CAREER TECHNICAL DEPARTMENT</u>		
California Department of Education A24-00088	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	\$3,326 No Match
Period: 11/1/23 – 8/31/24 Description: Supplemental grant for the Criminal Justice and Community Services Academy (0095) at Earl Warren Elementary School.		

<u>COLLEGE AND CAREER TECHNICAL DEPARTMENT</u>		
California Department of Education A24-00084	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No,	\$271,586 No Match
Period: 7/1/23 – 9/30/25 Description: 2023-24 Individuals with Disabilities Education (IDEA) Act 619 Federal Preschool Grant award.		

<u>FACILITIES AND RESOURCES MANAGEMENT DEPARTMENT</u>		
Green Schoolyards America A24-00079	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	\$340,000 No Match
Period: 2/14/24 – 2/14/29 Description: Implement a Schoolyard Pilot project at Parkway Elementary School. This project will promote the creation of schoolyard forests in other school campuses as part of the California Schoolyard Forest System. Will also create a PK-12 learning laboratory across the curriculum and grade levels at the Pilot School in order to build students' environmental and climate literacy through hands-on research, design, planting, and stewardship of their schoolyard forest.		

<u>COLLEGE AND CAREER TECHNICAL DEPARTMENT</u>		
California Department of Education A24-00089	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	\$3,326 No Match
Period: 11/1/23 – 8/31/24 Description: Supplemental grant for the Building Trades Academy (0585) at Sacramento City Unified School District.		

<u>COLLEGE AND CAREER TECHNICAL DEPARTMENT</u>		
California Department of Education A24-00090	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	\$3,326 No Match
Period: 11/1/23 – 8/31/24 Description: Supplemental grant for the Health and Medical Sciences Academy (0168) at John D. Sloat Elementary School.		

<u>COLLEGE AND CAREER TECHNICAL DEPARTMENT</u>		
California Department of Education A24-00091	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	\$3,326 No Match
Period: 11/1/23 – 8/31/24 Description: Supplemental grant for the Law/Criminal Justice Academy (0084) at Sacramento City Unified School District.		

<u>COLLEGE AND CAREER TECHNICAL DEPARTMENT</u>		
California Department of Education A24-00092	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	\$3,326 No Match
Period: 11/1/23 – 8/31/24 Description: Supplemental grant for the Corporate Business Academy (0086) at Sacramento City Unified School District.		

<u>COLLEGE AND CAREER TECHNICAL DEPARTMENT</u>		
California Department of Education A24-00093	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	\$3,326 No Match
Period: 11/1/23 – 8/31/24 Description: Supplemental grant for the Law and Social Justice Academy (0022) at Sacramento City Unified School District.		

<u>COLLEGE AND CAREER TECHNICAL DEPARTMENT</u>		
California Department of Education A24-00094	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	\$3,326 No Match
Period: 11/1/23 – 8/31/24 Description: Supplemental grant for the Law and Public Services Academy (0571) at Capital City School.		

EXPENDITURE AND OTHER AGREEMENTS

Restricted Funds

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
<u>FACILITIES DEPARTMENT</u>		
Nacht & Lewis SA24-00572	2/1/24: Architectural design services for the Facilities Maintenance and Operations Building TI project. Project will include full design for an interior tenant improvement of the existing office space.	\$119,569 Bldg Fund Interest / Modernization Funds
New Contract: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Nacht & Lewis was selected for this project from the District's pool of architects qualified through an RFQ process in June 22, 2023.	

SPECIAL EDUCATION DEPARTMENT

SCOE Special Education SA24-00630	7/1/23 – 6/30/24: Non-Public Agency Behavior Technician Services for Students as requested by the Special Education Department for fiscal year 2023-2024.	\$1,722,162 Special Education Funds
New Contract: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Operate special day classes for District's students with extensive support or emotional and behavioral support needs (Program). Program may be offered on a District site or at another district's site (School Site).	

Accept District students referred to the Program by District upon receipt of a completed SCOE referral form and all information and documentation referenced in B.2. Notwithstanding the foregoing, at any time after SCOE's acceptance of a District student, SCOE may provide District with a 20-day calendar day written notice of its intention to decline continued services to any District student where SCOE reasonably determines it can no longer meet the needs of the student.

Allow District site staff access to SCOE occupied classrooms without prior notice to the extent that the visits are not unduly disruptive of the then occurring activity. When the Program is located at a School Site, District staff will follow School Site office check-in procedures.

Be responsible for implementing Individual Education Programs (IEPs) under the Individuals with Disability in Education Act (IDEA). SCOE shall be responsible for conducting IEPs and assessments of students while they are enrolled in the Program, except as set forth in paragraph B.3, and shall provide copies of the same to District. The District shall be invited to send representation to all IEPs for District students.

SPECIAL EDUCATION DEPARTMENT

Collaborative Learning Solutions, LLC
SA24-00133

New Contract:

- Yes
- No

8/1/23 – 6/30/24: Approve ratification for the increase of contract amount. Original amount approved by the Board of Education on 11/2/23. Request to increase amount by the Special Education department for additional consultation to the Assistant Superintendent of Special Education. Consultative support across the Academic Office in alignment with SCUSD Strategic Priority of MTSS. Through an equity lens, CLS will provide consultative support to the Academic Office conducting an internal evaluation of the district's tiered system of support using the Integrated Framework for Improvement, Consultation support in the following areas: discipline data audit and adjustments related to the BPSB settlement, significant disproportionality (development, implementation and monitoring the (CIM for CCEIS plan), implementation of BPSB settlement action, work with a district team to establish a set of universal discipline guidelines that will assist school leadership with responses to student misbehavior that are grounded in restoration and skill acquisition, Restorative Practices training, support an evaluation of the specialized programs serving students with disabilities identified as having significant emotional and behavioral disorders (EBD). The goal of this evaluation is to analyze the current program structures, practices and procedures through the lens of the C5 framework to determine areas of strength and to identify growth opportunities for increasing the effectiveness of the programs, and the implementation of an Equity Community of Practice (ECOP)..

Original
Approved
Amount
\$225,000
ESSER II funds

Increase
Requested
\$72,500
ESSER II funds

Total Amount
\$297,500
ESSER II funds

EARLY LEARNING & CARE PROGRAMS

Bluum USA, Inc. R24-03619 New Contract: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Newline Q-Series multi-touch interactive displays, installed on adjustable mobile carts for thirty-five Prekindergarten classrooms. This solution will inspire students, and build a dynamic and engaging learning environment in the classroom through collaborative software and integrated tools.	\$156,412 California State Preschool Program Funds
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ACADEMICS DEPARTMENT

Iris Taylor SA24-00216 New Contract: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Ratify to increase not to exceed amount for duties that were performed of the Deputy Chief Academic Officer. Contract did not exceed original termination date of three (3) weeks after the hiring and assumption of duties of the new Deputy Chief Academic Officer for Sacramento City Unified School District.	Original Contract Amount: \$52,800 General Funds Increase Requested: \$63,150 ESSER III Funds Total Contract Amount: \$115,950
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Unrestricted Funds

<u>Contractor</u>	<u>Description</u>	<u>Amount</u>
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COMMUNICATIONS DEPARTMENT

Clear Channel SA24-00647 New Contract: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Electronic Billboards and Transit shelter ads to showcase the investments of Measure H bond projects throughout the boundaries of the District to community voters. Resolution No. 3389 for Declaring Futility of Competitive Bidding for Procurement of Electronic Billboard and Transit Shelter Marketing from Clear Channel will be presented to the Board.	\$152,827 General Funds
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APPROVAL OF DECLARED SURPLUS MATERIALS AND EQUIPMENT

SITE/DEPT	ITEM
Abraham Lincoln Elementary Nutrition Services	<p>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.</p> <p>STATUS: The District has determined these items are not repairable nor usable.</p> <p>RECOMMENDATION: It is recommended that the Board of Education approve the salvage of the listed items per Education Code section 17546</p>
ITEMS	
(21 each) Chromebooks (10 each) Laptops (18 each) Projectors (4 each) Milk Coolers (3 each) Warmers (1 each) Fryer (1 each) Freezer (3 each) ovens (1 each) Mixer (2 each) Misc. Cookware	
TOTAL VALUE	
\$0.00	
DISPOSAL METHOD	
E-Waste Recycle	

RECOMMENDED BID AWARDS – FACILITIES PROJECTS

Bid No: 24-0321 Recoating Gym and Dance Flooring at Multiple High, K-8 and MS Schools

Bids received: 2:00 pm, February 27, 2024

Recommendation: Award to Boberg Hardwood Floors

Funding Source: Routine Restricted Maintenance

BIDDER	BIDDER LOCATION	AMOUNT
Boberg Hardwood Floors	Loomis CA	\$173,525

RECOMMENDED BID AWARDS – FACILITIES PROJECTS

Project: Lease-Leaseback Agreement for preconstruction services for California Middle School Campus Renewal

Recommendation: Approve lease-leaseback contract with S+B James Construction for preconstruction services of **\$14,205** for the California Middle School Campus Renewal project.

This work includes the developer to participate in the design review for constructability, project estimating, and scheduling.

The cost of construction for the California Middle School Campus Renewal project is currently estimated at \$12,000,000.

Amount/Funding: \$14,205 – Measure H Funds

CHANGE NOTICES – FACILITIES PROJECTS

The following change notice is submitted for approval.

Project: Isador Cohen Security Improvements

Recommendation: Precision Communications Inc. was awarded construction services on May 10, 2023 for the Isador Cohen Security Improvements project. This project consists of removal and replacement of existing fences and gates with new ornamental iron and/or chain link fence/gates; minor concrete paving; minor landscape work.

Original Contract Amount: \$21,414; Measure H Funds

Approve Change No. 2 \$2,142; Measure H Funds for previously approved AED and discovery on-site that door hardware per design/spec was not compatible. Ordered new compatible vertical hardware.

New Total Contract Amount: \$23,556; Measure H Funds

Project: C.K. McClatchy HVAC and Kitchen Modernization

Recommendation: CORE West, Inc. was awarded preconstruction services at the December 14, 2023 Board of Education meeting for the C.K. McClatchy HVAC and Kitchen Modernization project. This project consists of replacement of two (2) chillers on the existing support platforms, three (3) mechanical units, to be located on the existing curbs and 65 unit ventilators located in the existing classroom suspended acoustic ceiling to be replaced in-kind. The kitchen will receive an update to the student service interface including new service lines and service equipment to provide increased options for food choice and increase school meal counts.

Original Contract Amount: \$8,000; Measure Q Funds

Approve Amendment No. 1 \$6,821,619; HVAC is Measure Q Funds and Kitchen is Kitchen Infrastructure Funds

New Total Contract Amount: \$6,829,619; HVAC is Measure Q Funds and Kitchen is Kitchen Infrastructure Funds

Project: **Hiram Johnson High School Stadium Lighting/Bleachers/Concession-Restroom Buildings and Plaza**

Recommendation: A.M. Stephens was awarded preconstruction services at the April 7, 2022 Board of Education meeting for the Hiram Johnson HS Stadium Lighting / Bleachers / Concession – Restroom Buildings and Plaza project. This project consists of construction of new stadium entrance, lighting, bleachers and concession-restroom buildings.

Original Contract Amount: \$54,600; Measure Q and R Funds

Amendment No. 1 \$8,541,747; approve Guaranteed Maximum Price (GMP) for construction of the Hiram Johnson HS Stadium Lighting / Bleachers / Concession – Restroom Buildings and Plaza project; board approved June 22, 2023.

New Total Contract Amount: \$8,596,347; Measure Q and R Funds

Approve Amendment No. 2 (\$133,366) to reconcile unspent allowances and contingencies for Facilities Lease

New Total Contract Amount: \$8,462,981; Measure Q and R Funds

Grant Award Notification

GRANTEE NAME AND ADDRESS Lisa Allen, Superintendent Sacramento City Unified School District PO Box 246870 Sacramento, CA 95824-6870				CDE GRANT NUMBER			
				FY	PCA	Vendor Number	Suffix
				2023	23181	67439	S5
Attention Lisa Allen, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY	
Program Office Accounting Office, Categorical Programs				Resource Code	Revenue Object Code	34	
Telephone 916-643-9000				7220	8590	INDEX	
Name of Grant Program California Partnership Academies (CPA) Program— SUPPLEMENTAL						0615	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date	
	\$ 3,326		\$ 3,326		11/01/2023	08/31/2024	
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency		
I am pleased to inform you that you have been funded for the Criminal Justice and Community Services Academy (0095) at Sacramento City Unified School District.							
This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, this award will be amended accordingly.							
Please return the original, signed Grant Award Notification (AO-400) to:							
Michelle Upton, Associate Governmental Program Analyst Career and College Transition Division California Department of Education 1430 N Street, Suite 4202 Sacramento, CA 95814-5901							
California Department of Education Contact Eliese Rulifson				Job Title Education Programs Consultant			
E-mail Address CPAcademies@cde.ca.gov					Telephone 916-319-0457		
Signature of the State Superintendent of Public Instruction or Designee 					Date February 5, 2024		
CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS							
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both, and I agree to comply with all requirements as a condition of funding.</i>							
Printed Name of Authorized Agent Janea Marking				Title Chief Business & Operations Officer			
E-mail Address janea-marking@scusd.edu					Telephone (916) 643-9055		
Signature 					Date FEB 20 2024		

Received

FEB 20 2024

Grant Award Notification

GRANTEE NAME AND ADDRESS Sacramento City Unified School District Lisa Allen, Interim Superintendent PO Box 246870 Sacramento, CA 95824-6870	CDE GRANT NUMBER			
	FY	PCA	Vendor Number	Suffix
	23	13430	67439	01
Attention Lisa Allen, Interim Superintendent	STANDARDIZED ACCOUNT CODE		COUNTY	
Program Office Sacramento City Unified SELPA, 3412	Resource Code	Revenue Object Code	34	
Telephone 916-643-9000	3315	8182	INDEX	

Name of Grant Program
 2023–24 Individuals with Disabilities Education Act 619 Federal Preschool Grant 0663

GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date
	\$271,586		\$271,586		07/01/2023	09/30/2025

CFDA Number	Federal Grant Number	Federal Grant Name	Federal Agency
84.173A	H173A230120	Individuals with Disabilities Education Act Part B, Section 619	United States Department of Education


I am pleased to inform you that you have been funded for the Individuals with Disabilities Education Act (IDEA) 619 Federal Preschool Grant award.

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

Please return the original Grant Award Notification form (AO-400) with original signature to:

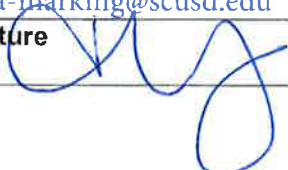
Julie Toy, Education Programs Assistant
 Focused Monitoring and Technical Assistance Unit V
 California Department of Education
 1430 N Street, Room 2401
 Sacramento, CA 95814-5901

Please also scan and email a copy of the signed Grant Award Notification (AO-400) to IDEAgrants@cde.ca.gov.

California Department of Education Contact Julie Toy	Job Title Education Programs Assistant
Email Address JToy@cde.ca.gov	Telephone 916-322-1767
Signature of the State Superintendent of Public Instruction or Designee 	Date January 8, 2024

CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS

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

Printed Name of Authorized Agent Janea Marking	Title Chief Business & Operations Officer
Email Address janea-marking@scusd.edu	Telephone (916) 643-9055
Signature 	Date 02/14/24

Received

FEB 08 2024

Office of the Superintendent
 SCUSD

AGREEMENT BETWEEN GREEN SCHOOLYARDS AMERICA AND SACRAMENTO CITY UNIFIED SCHOOL DISTRICT FOR THE DESIGN AND INSTALLATION OF A SCHOOLYARD FOREST AT PARKWAY ELEMENTARY

This Agreement (“Agreement”) is entered into on 02/14/2024 (“effective Date”), by and between the Sacramento City Unified School District (the “SCUSD” or “District”), and Green Schoolyards America, a fiscally sponsored project of Earth Island Institute (“GSA”), a California nonprofit public benefit corporation (collectively “Party” or Parties”) for the following pilot project (“Pilot Project”):

Schoolyard Pilot Project at Parkway Elementary

RECITALS

- A. **WHEREAS**, District is the owner of certain real property, Parkway Elementary School, located at 4720 Forest Parkway, Sacramento, California 95823 (“Property” or “Pilot School”).
- B. **WHEREAS**, the purpose of this Agreement is to pursue and support a collaborative effort between the Parties to implement the Pilot Project at the Property identified;
- C. **WHEREAS**, the Parties seek to promote the creation of schoolyard forests in other school campuses as part of the California Schoolyard Forest SystemSM (the “Initiative”);
- D. **WHEREAS**, the California Schoolyard Forest SystemSM is an initiative founded by Green Schoolyards America, CAL FIRE, Ten Strands and California Department of Education; and through this Agreement, SCUSD seeks to join this initiative by collaborating with GSA to implement a Pilot Project at Parkway Elementary, and by collaborating with GSA in advancing the goals of the initiative as described in the “Duties” section below.
- E. **WHEREAS**, the Initiative seeks to increase tree canopy on public school grounds in under-served communities to protect students in pre-kindergarten through grade 12 (PK-12) from urban heat islands and rising temperatures due to climate change.
- F. **WHEREAS**, the Initiative seeks to create a PK-12 learning laboratory across the curriculum and grade levels at the Pilot School in order to build students’ environmental and climate literacy through hands-on research, design, planting, and stewardship of their schoolyard forest.
- G. **WHEREAS**, District’s Core Value states that *we recognize that our system is inequitable by design and we vigilantly work to confront and interrupt inequities that exist to level the playing field and provide opportunities for everyone to learn, grow, and reach their greatness;*
- H. **WHEREAS**, the District acknowledges that climate change is a serious threat to humans and that exposure to impacts like extreme heat and the urban heat island effect is uneven,

with some populations disproportionately exposed to and unable to avoid risks associated with increased heat. This includes low-income communities, children, the elderly, disabled, and racially minoritized populations.

- I. **WHEREAS**, the District is rethinking our schoolyards to make them much more climate resilient and better equipped for diverse forms of play and learning. We need our schoolyards to protect our students from extreme heat while also nurturing their development and growth.
- J. **WHEREAS**, GSA defines “Schoolyard Forests” as spaces with groves of climate adapted tree species, including large tree species and high biodiversity, planted in areas accessible to students during the school day. Schoolyard Forests engage students in design, planting, stewardship, and are designed to shade and protect students from extreme heat while providing additional health, learning, and environmental benefits.
- K. **WHEREAS**, GSA has secured funding from CAL FIRE and private funders to accomplish the following tasks:
 - Analyzing the existing regulatory context by researching policies across state agencies and identifying barriers and opportunities for tree planting in schools.
 - Providing long and short-term policy and program recommendations at the state level to facilitate and accelerate tree planting in schools.
 - Developing publicly accessible and free online resources and educational webinars for school districts to support implementation of schoolyard forests.
 - Developing a publicly accessible California tree canopy equity map using GIS.
 - Designing and implementing two schoolyard forest pilot projects in disadvantaged communities in two different regions in California to test approaches and advance the Initiative.
- L. **WHEREAS**, SCUSD and GSA selected Parkway Elementary to be the Northern California Pilot Project of the California Schoolyard Forest System based on the goals, description, criteria, budget and timeline set forth in **Exhibit A**.
- M. **WHEREAS**, GSA acting through Earth Island Institute entered into Grant Agreement 8GA21439 with CAL FIRE on May 15, 2022 (“CAL FIRE Grant”), which funds a portion of the work described above. The CAL FIRE Grant Agreement is attached as **Exhibit B**.
- N. **WHEREAS**, District shall have final approval of the design and construction of the Pilot Project.
- O. **WHEREAS**, the Parties may choose to pursue additional collaborative activities beyond what is listed in this Agreement and in **Exhibit A**. The Parties acknowledge that additional activities and costs shall be subject to, and contingent upon, successful fundraising efforts and grant application(s).
- P. **WHEREAS**, this Agreement between GSA and SCUSD is intended to summarize the primary roles and responsibilities of the Parties towards the shared goal of implementing a

Schoolyard Forest Pilot Project at Parkway Elementary and collaborating to advance the goals of the Initiative.

Q. **NOW THEREFORE**, Now therefore, in consideration of the mutual promises contained herein the parties agree as follows:

Article 1: DUTIES

1. **Grant Opportunity**. GSA has received a grant from Cal Fire for implementing the California Schoolyard Forest System pilot project at two schools within the State of California, and Parkway Elementary within the District was selected as one of those two schools. GSA will provide up to \$100,000 for the design, \$200,000 for the implementation and construction of the effort, and \$40,000 for two years of maintenance. Those funds will be controlled by GSA, but provided to the District as in-kind serves.
2. **Initiative Participation and Promotion**. SCUSD agrees that SCUSD staff will actively participate in the Initiative in ways that will promote its success, which may include occasionally attending and presenting at webinars and events associated with the Initiative, leading site tours to showcase the Pilot Project, and to the extent permitted by law, providing data and information for project evaluation purposes. In addition, SCUSD will assign district staff that will work with GSA staff on the Pilot Project, including but not limited to one main point of contact and additional staff from Facilities, Sustainability, and Instruction.
3. **Staffing and Other Costs**.
 - a. GSA will cover its staff time, expenses and Consultant costs associated with its role as described in this Agreement and in **Exhibit A**.
 - b. SCUSD will cover its staff time, expenses and other internal costs associated with its role as described in this Agreement and in **Exhibit A**.
4. **Pilot Project Planning and Design**.
 - a. The Parties shall jointly plan and implement a participatory design process for the Pilot Project. The participatory design process will include students, teachers, administrators, parents, and community members and will culminate in a conceptual design for the schoolyard forest. GSA will hire and pay for the services of Bay Tree Design, a qualified landscape architect licensed in California, and other design consultants as needed to work with GSA and SCUSD Facilities staff to propose an optimal location for the schoolyard forest; engage the school community and other stakeholders in accordance with SCUSD requirements; and develop a Concept Design, Construction Documents, and Specifications in compliance with applicable building codes. The optimal location, community and stakeholder engagement, Concept Design, Construction Documents, and Specifications shall be approved by the Parties. Any change in the scope or arrangement of services shall constitute an additional Agreement between the Parties.
 - b. SCUSD shall be responsible for providing As-Builts and/or topographic surveys of the site including buildings, paving, utilities, drainage and irrigation.

- c. SCUSD will provide timely reviews and approve the design within 14 days after submission at the following stages: Concept Design, 50% Construction Documents, 100% Construction Documents, to ensure that the design meets SCUSD standards.
- d. GSA and its consultants will perform cost estimates at different stages of design to ensure that the project stays within budget. If the costs exceed the budget, GSA and SCUSD will work collaboratively to decide on cost cutting measures needed to ensure the project stays within budget.

5. **Community Engagement.**

- a. Community engagement efforts shall follow SCUSD's standards that have been developed since the implementation of the Facilities Master Plan in October 2021. The role of community engagement efforts is to effectively *confront and interrupt inequities that exist and begin to level the playing field* in ways that improve outcomes for all students and close significant performance gaps between student groups. It is critical in prioritizing facility projects to:
 - 1) Acknowledge structural racism and recognize harm caused to the community from those continued structures.
 - 2) Know that school planning is neighborhood planning.
 - 3) Remove the *Psychological Distance* between the people impacted by decisions and the decision makers (Hernandez & Galletta, 2016).
 - 4) Ensure that voices of students, parents, and community members – all of whom have informed insights and knowledge – inform District planning.
- b. Community engagement events shall:
 - 1) Incentivize participation by offering the event at the best time for families, serve meals, provide translation services, and strive to share the invitation to the events through alternative means.
 - 2) Always include opportunities for the community to drive portions of the design elements.
 - 3) Check for and confirm understanding.
 - 4) A proposed community engagement outline, subject to adjustment and refinement as Parties mutually see fit, is attached hereto as **Exhibit C**.

6. **Environmental Testing and CEQA Compliance.** SCUSD shall work with GSA to obtain an appropriate CEQA review and approval. In addition, SCUSD shall ensure that no contamination is present in the location selected for the schoolyard forest, and for costs associated with environmental consultants and testing, if required. If contamination is found, SCUSD and GSA will work together to select another site. GSA will cover CEQA filing fees and may contribute to soil testing costs as the budget allows.

7. **Division of State Architect.** GSA does not anticipate needing Division of State Architect (DSA) approval for the Pilot Project since it will focus on climate adapted tree plantings that will not impact the path of travel. If for any reason DSA submission is required, GSA will secure an Architect of Record to the lead DSA submission process and cover the DSA fees, with SCUSD's approval. SCUSD shall be responsible for any additional design improvements beyond those associated with the schoolyard forest.

8. **Construction of the Pilot Project.** GSA shall hire and pay for the services of an SCUSD approved contractor (“Contractor”) to deliver all major construction activities associated with the Pilot Project, which may include, but is not limited to: demolition, soil excavation and off haul, concrete work, drainage and irrigation, bringing and installing clean soil and soil amendments, large trees, boulders, logs, and other elements that cannot be installed by volunteers and/or students (“The Improvements”). The Contractor shall follow all SCUSD requirements pertaining to background checks and fingerprinting. SCUSD or its designee will conduct on-site construction inspections and approvals, per a predetermined schedule of critical work, to ensure that construction is in conformance with the Plans and Specifications.
9. **Substantial Completion and Final Acceptance.** Upon notice from GSA that the Pilot Project has reached substantial completion, in accordance with the Plans and Specifications, SCUSD or its designee shall, within ten (10) working days of such notice, prepare a punch list (“Punch List”), which will need to be completed by the Contractor prior to receiving Final Acceptance. Upon notice from GSA that the Punch List has been completed, SCUSD or its designee shall, within ten (10) working days of such notice, perform a final inspection. Upon SCUSD’s inspection and decision to accept the work, SCUSD will issue a letter of final acceptance (the “Acceptance Letter”) addressed to GSA. Prior to delivery by SCUSD of the Acceptance Letter to GSA, SCUSD shall not allow access and use of the schoolyard forest.

Following Final Acceptance by SCUSD, GSA shall deliver the Improvements free of all liens, easements or potential claims and shall provide SCUSD fully executed waivers and releases from the Contractor and all other subcontractors of all claims against SCUSD, its employees and agents. GSA shall require that the Contractor assign to SCUSD any warranties or guarantees attendant or concomitant to its contracts with the Contractor and any other subcontractors. GSA shall also assign to SCUSD the right to any available remedies for latent defects. GSA shall require the Contractor to deliver as-built drawings, operating manuals, all warranties and any additional requirements as outlined in the Plans and Specifications.

10. **Volunteer and Student Activities.** Once the Contractor has finished its scope of work and the Acceptance Letter has been issued to GSA, GSA will support SCUSD and Parkway Elementary School to lead volunteer and student activities including planting, spreading mulch and curriculum activities related to the schoolyard forest (e.g. temperature measurement, etc.). GSA shall follow all volunteer fingerprinting and background check requirements.

11. **Pilot Project Maintenance.** SCUSD shall be responsible for ensuring proper maintenance of the schoolyard forests for at least five years after installation, including but not limited to irrigation adjustments and repairs, tree pruning, tree replacement, soil amendments, and replenishment of mulch. GSA will assist SCUSD during the first two years after implementation by providing on-call technical assistance and cover certain agreed upon maintenance expenses and activities up to \$20,000 per year for two years. These expenses may include the services of an arborist or tree maintenance company, irrigation repairs, replacement trees, mulch, soil, and other materials. GSA and SCUSD shall meet at least twice a year during the first two years after implementation to discuss maintenance needs and make decisions on how to allocate the maintenance funding.
12. **Curriculum.** GSA will support Parkway Elementary and the District's Curriculum and Instruction Department in the implementation of curriculum and supports surrounding the new schoolyard forest.
13. **Pilot Project Evaluation.** GSA shall develop an evaluation protocol for the Pilot Project in coordination with SCUSD. The evaluation may include before and after surveys and interviews with teachers and students, photographs, temperature measurements and other ways to evaluate the impact and document the Pilot Project. Evaluation surveys and interview protocols shall be reviewed and approved by SCUSD in advance. SCUSD will make best efforts to assist GSA in evaluating the Pilot Project by providing access to the site and data as needed and allowable by law.
14. **Publicity.** The Parties agree to cooperate and coordinate with respect to the nature, text, and timing of any press release or public announcement(s) concerning the California Schoolyard Forest System and the Pilot Project, except as may be legally required by applicable laws, regulations, or judicial order. Further, any press release, public announcement, marketing materials or brochures, prepared by any Party shall refer to the Pilot Project as a joint project between GSA and SCUSD. The Parties shall coordinate the scheduling and organization of any public or media event to provide the opportunity for attendance and participation by officials and/or representatives of all Parties.
15. **Photo Permissions.** SCUSD shall allow GSA to take and use photographs of workshops, volunteer workdays, outdoor facilities, and schoolyard forests over the course of the work associated with this Agreement. If needed, GSA shall obtain written permission from the subjects (or the subjects legal guardians if they are minors) before taking photographs. Photographs will only be used to feature the project and advance the initiative and will not be used for commercial purposes.
16. **Fundraising.** The Parties may agree to seek additional funding to pursue additional activities as part of this collaboration. SCUSD agrees to support GSA fundraising efforts for the Initiative by providing support letters and other information requested by funders. Once these additional activities are agreed upon and funded, this agreement may be amended to reflect the new conditions.
Examples of additional activities that the Parties may decide to pursue if funding is secured include:

- GSA could support SCUSD with professional development for school administrators, teachers, and facilities staff beyond what GSA will provide for the Pilot Project.
- GSA could provide technical assistance for other schoolyard forest projects in the district.
- GSA could support SCUSD in pursuing strategies to incorporate schoolyard forests into its long-term plans. These could include building alignment between departments and school sites, incorporating schoolyard forests into the SCUSD Facilities Master Plan, developing Schoolyard Forest Design Guidelines and Stewardship Best Practices, or other resources and/or policies.

Article 2: General Provisions

- 1) **Term and Termination.** The Agreement shall be effective for five (5) years from the date the last party signs below. Either party may terminate this agreement for convenience at any time upon thirty (30) days’ advance written notice to the other party at the address below.

If to the District:
 Sacramento City Unified School District
 PO Box 246870
 Sacramento CA 95824-6870
 Attn: Tina Alvarez Bevens, Contracts

If to GSA:
 Sharon Danks
 c/o Rachel Strominger
 Earth Island Institute
 2150 Allston Way, Suite 460
 Berkeley, California 94704

- 2) **Right of Entry.** During the Term, SCUSD shall allow GSA, and their employees, agents and grantors (i.e. CAL FIRE), full and unrestricted access to the Pilot Site to plan, install, evaluate, observe, and maintain the improvements at no cost to GSA. All background check and finger printing requirements shall be followed, and access shall be scheduled at least 48 hours in advance.
- 3) **Land Tenure.** SCUSD will be the long-term steward of the school site once the Schoolyard Forest Pilot Project is built on the Property. SCUSD understands that the CAL FIRE grant requires that the Pilot Project be maintained for a period of five-years. Consistent with the remainder of this Section, SCUSD explicitly recognizes that GSA will be relying upon the SCUSD, as owner of the Property, to fulfill any of these maintenance requirements of the Property and Improvements.
- 4) **Signage.** SCUSD agrees that GSA shall have the right to erect informational plaques or signs on the Pilot Project, with information about the schoolyard forest and acknowledging the contributions of GSA, the grantors under any Grant Agreements, and other

organizations, subject to the prior approval of SCUSD and contingent upon the receipt of all necessary approvals pursuant to normal SCUSD procedures. Signage shall be installed by GSA during installation of the schoolyard forest at the Pilot Site.

- 5) **Ownership of Intellectual Property.** GSA shall grant to SCUSD a nonexclusive, non-transferable, revocable license to use Contractor's trademarks, trade names, service marks, copyrights and logos (whether registered or not) in promotional and marketing materials for the Schoolyard Forest SystemSM Initiative, provided that any materials containing any of GSA's intellectual property will be sent to GSA for review and approval in advance of printing/posting/fabrication, such approval not being unreasonably withheld or delayed.
- 6) **Incorporation by Reference.** This Agreement (including the Exhibits hereto, which are incorporated herein by reference) contains the entire understanding between the Parties as of the date of this Agreement, and all prior written or oral negotiations, discussions, understandings, and agreements are superseded by this Agreement. The terms of GSA's design and implementation of the Pilot Project, shall be governed by the terms of this Agreement and the CAL FIRE Grant Agreement.
- 7) **Independent Status.** While engaged in performance of this Agreement, GSA, a fiscally sponsored project of Earth Island Institute, are an independent entity and is not an officer, agent or employee of the District. GSA and Earth Island Institute are not entitled to benefits of any kind to which District's employees are entitled, including but not limited to unemployment compensation, worker' compensation, health insurance and retirement benefits.
- 8) **Fingerprinting Requirements.** Organization agrees that any individual it assigns to provide services directly to, or have any contact with, pupil(s) of the District, shall be subject to the fingerprinting/background and TB requirements set forth in the California Education Code. Any individual that Organization assigns to provide services directly to, or have any contact with, pupil(s) of the District shall have undergone the background check required in §45125(b)&(c), including response by DOJ, before any service or contact with pupil(s) of the District is allowed.
- 9) **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 MOU, caused in whole or in part by the negligent or intentional acts or omissions of the Parties or its agents, employees or subcontractors.
- 10) **Insurance.** Prior to commencement of services and during the life of this MOU, Organization shall provide the District with a certificate of insurance reflecting its comprehensive general liability insurance coverage in a sum not less than \$2,000,000 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.

- 11) **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 herein. 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.
- 12) **Nondiscrimination**. Any service provided by the parties pursuant to this Agreement shall be without discrimination based on the actual or perceived race, religious creed, color, national origin, nationality, immigration status, ethnicity, ethnic group identification, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, gender, gender identity, gender expression, sex, or sexual orientation, in accordance with all applicable Federal and State laws and regulations.
- 13) **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 Organization pursuant to this MOU. Any rule, regulation or law required to be contained in this Agreement shall be deemed to be incorporated herein.
- 14) **Amendments**. The terms of this Agreement shall not be amended in any manner except by written agreement signed by the Parties.
- 15) **Execution in Counterparts**. This Agreement may be executed in counterparts such that the signatures of the parties may appear on separate signature pages. Facsimile or photocopy signatures shall be deemed original signatures for all purposes.
- 16) **Authority**. Each party represents that they have the authority to enter into this Agreement and that the undersigned are authorized to execute this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, a California public school district

By: _____ Date: _____

Janea Marking, Chief Business and Operations Officer

GREEN SCHOOLYARDS AMERICA, a fiscally sponsored project of Earth Island Institute, a California non-profit public benefit corporation

By: Sharon Danks Date: Feb. 8, 2024

Sharon Danks, Executive Director, Green Schoolyards America

EARTH ISLAND INSTITUTE, a California non-profit public benefit corporation

By: Sumona Majumdar Date: 02/14/2024

Sumona Majumdar, Executive Director, Earth Island Institute

Exhibit A

Pilot Project Description, Timeline and Budget

Project Description

As part of its California Schoolyard Forest SystemSM, Green Schoolyard America and SCUSD selected Parkway Elementary as one of two pilot projects sites for the state.

Green Schoolyards America will work collaboratively with district staff, students, teachers, families, and the school community to design, plant, and steward the schoolyard forest which will include a diverse palette of native and/or climate adapted tree species that are appropriate for schoolyards.

The Parkway Elementary schoolyard pilot project will replace approximately 20,000 sf of grass with between 45 and 55 climate adapted tree species, other plant species, permeable natural surfaces such as decomposed granite and mulch, and natural elements such as small earth mounds, swales, stumps, logs, and boulders. The project will also upgrade the irrigation system to irrigate the newly planted forest. The project will not remove asphalt nor impact any major school infrastructure.

Approximate project area and location is shown below.

PARKWAY ELEMENTARY SCHOOLYARD GREENING | Scoping Diagram



BAY TREE DESIGN

Pilot Project Goals

The goals for the pilot project are as follows:

1. Create a model schoolyard forest for the state and nationally that showcases the following design objectives:
 - Trees planted in groves designed to shelter students and protect them from heat, while supporting outdoor learning and play in nature.
 - High diversity of climate-adapted trees including large shade tree species.
 - Students and their community meaningfully engaged in design, planting, and care of the forest.
2. Field test resources in the new Schoolyard Forest Resource Library developed by Green Schoolyards America, and how Green Schoolyards America's team can best support and provide technical assistance to partner districts and school staff to help them make the most of their schoolyard forests.
3. Field test how to implement small and replicable schoolyard forest projects.
4. Explore long-term partnerships with districts.

Pilot Site Requirements

Pilot project school sites were selected based on the following criteria:

1. **Equity.** School sites for the pilot projects need to be in urban areas and be located in a disadvantaged community per AB 1550-Disadvantaged and Low Income Communities criteria, serve low income student populations identified by unduplicated pupil count and free and reduced lunch, and have low canopy cover.
2. **School and district buy-in.** The school site administration and community need to agree to being a pilot site, and the district should have no plans to develop the area of the schoolyard where the trees will be planted.
3. **Site requirements.** Schoolyard areas where the trees will be planted need to be, at a minimum, a 10,000 square foot contiguous patch of unpaved space with relatively easy access to water for irrigation, and accessible to students during the school day.
4. **Curriculum connections.** Pilot school sites need to agree to integrate the new schoolyard forests/outdoor classrooms into their curriculum by bringing students outside to learn and testing GSA's educator resources for schoolyard forests.

Project Budget

Through a CAL FIRE grant and other private donations, Green Schoolyards America has secured a total of \$340,000 for the Pilot Project at Parkway Elementary. The donation will be provided as in-kind services by GSA.

	Total Not to Exceed Budget for Parkway Elementary
Design (landscape architect, irrigation, other consultants as needed)	\$100,000
Implementation (irrigation system, soil improvements, mulch and other permeable surfaces, trees and other plants, signage, other site elements such as logs, boulders, stumps)	\$180,000
Project Contingency	\$20,000
Maintenance (two years)	\$40,000
Total Budget	\$340,000

Exhibit B

Grant Agreement 8GA21439 with CAL FIRE


DEPARTMENT OF FORESTRY AND FIRE PROTECTION

P.O. Box 944246
 SACRAMENTO, CA 94244-2460
 (916) 653-7772
 Website: www.fire.ca.gov



May 17, 2022

Sharon Danks
 Earth Island Institute
 2150 Allston Way, Ste. 460
 Berkeley, CA 94704

8GA21439; Earth Island Institute, “Founding the California Schoolyard Forest System”

This Agreement cannot be considered binding on either party until approved by appropriate authorized CAL FIRE designee. No services should be provided prior to approval, as the State is not obligated to make any payments on any Agreement prior to final approval. FAILURE TO RETURN ALL DOCUMENTS BY DATE BELOW MAY RESULT IN LOSS OF FUNDING.

Please contact Julia Gowin at 916-201-8942 if you have questions concerning services to be performed.

1. Full grant agreement including terms and conditions, project grant application form, scope of work, budget, map, and other exhibits enclosed. Please sign, scan, and return the agreement to Kevin Haran at kevin.haran@fire.ca.gov no later than **April 26, 2022**.

Alternatively, you may opt to print (single sided), sign in blue ink, and return the agreement with original signature to:
 CAL FIRE

Attn: Grants Management Unit/UCF Grants
 P.O. Box 944246
 Sacramento, CA 94244-2460

In order to expedite your agreement, a scanned/electronic signature copy of the agreement is preferred.

2. Enclosed for your record is one fully executed copy of the agreement referenced above. When billing for services performed under this agreement, your invoices must reference the agreement number above and be submitted to the contract manager.

Thank you,

Kevin Haran
 Grants Analyst
 Grants Management Unit

CC: Larissa Frees
 Walter Passmore
 Julia Gowin
 Colin Highlands

Enclosures

**State of California
Department of Forestry and Fire Protection (CAL FIRE)
Resource Management
GRANT AGREEMENT**


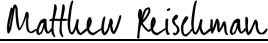
APPLICANT: Earth Island Institute
PROJECT TITLE: Founding the California Schoolyard Forest System
GRANT AGREEMENT: 8GA21439

PROJECT PERFORMANCE PERIOD is from Date Upon Approval through March 30, 2026.
 Under the terms and conditions of this Grant Agreement, the applicant agrees to complete the project as described in the project description, and the State of California, acting through the Department of Forestry & Fire Protection, agrees to fund the project up to the total state grant amount indicated.

PROJECT DESCRIPTION: This project will develop tree canopies on California school grounds in order to increase health and climate benefits for school communities. The project will develop its pilot program in the first year identifying 2-3 schools in disadvantaged communities that serve low-income populations. The overall goal is to evaluate and address “schoolyard tree canopy equity” in order for children to have access to trees and shade on their school grounds. Forest recommendations will be made in the second phase of the project which will be implemented at the 2-3 campuses. Native and/or climate appropriate species will be selected and planted.

Total State Grant not to exceed \$ 1,497,189.68 (or project costs, whichever is less).


**The Special and General Provisions attached are made a part of and incorporated into this Grant Agreement.*

<p>Earth Island Institute</p> <hr/> <p style="text-align: center;">Applicant</p> <hr/> <p>By </p> <hr/> <p style="text-align: center;">Signature of Authorized Representative</p> <hr/> <p>Title Executive Director</p> <hr/> <p>Date 05/03/2022</p> <hr/>	<p>STATE OF CALIFORNIA DEPARTMENT OF FORESTRY AND FIRE PROTECTION</p> <hr/> <p>DocuSigned by: </p> <hr/> <p style="text-align: center;">09C3EF839A7E418...</p> <p>Title: Matthew Reischman Deputy Director, Resource Management</p> <hr/> <p>Date 5/15/2022</p> <hr/>
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CERTIFICATION OF FUNDING

GRANT AGREEMENT NUMBER 8GA21439	PO ID 0000399707	SUPPLIER ID 0000031378
FUND 0001	FUND NAME General Fund	
PROJECT ID N/A	ACTIVITY ID	AMOUNT OF ESTIMATE FUNDING \$ 1,497,189.68
GL UNIT 3540	BUD REF 0016	ADJ. INCREASING ENCUMBRANCE \$ 0.00
PROGRAM NUMBER 2470010	ENY 2021	ADJ. DECREASING ENCUMBRANCE \$ 0.00
ACCOUNT 5340580	ALT ACCOUNT 5340580	UNENCUMBERED BALANCE \$ 0.00
REPORTING STRUCTURE 35409503	SERVICE LOCATION 96180	

I hereby certify upon my personal knowledge that budgeted funds are available for this encumbrance.

<p>DocuSigned by: </p> <hr/> <p>Signature of CAL FIRE Accounting Officer</p>	<p>5/17/2022</p> <hr/> <p>Date</p>
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GRANT NUMBER 8GA21439
Earth Island Institute
Founding the California Schoolyard Forest System

TERMS AND CONDITIONS OF GRANT AGREEMENT

I. RECITALS

1. This Agreement, is entered into between the State of California, by and through the California Department of Forestry and Fire Protection (CAL FIRE), hereinafter referred to as “STATE” and Earth Island Institute., hereinafter referred to as “GRANTEE”.
2. The STATE hereby grants to GRANTEE a sum (hereinafter referred to as “GRANT FUNDS”) not to exceed one million four hundred ninety seven thousand one hundred eighty nine dollars and sixty eight cents (**\$1,497,189.68**).
3. In addition to the terms and conditions of this Agreement, the STATE and GRANTEE agree that the terms and conditions contained in the documents set forth below are hereby incorporated and made part of this agreement.
 - a. California Department of Forestry and Fire Protection 2021/2022 Urban and Community Forestry Program Grant Guidelines
 - b. California Air Resources Board Greenhouse Gas Quantification Methodology for the Department of Forestry and Fire Protection (CAL FIRE) Urban and Community Forestry Program
 - c. The submitted Application, Scope of Work, Budget Detail, GHG Emissions Reduction Methodology and Exhibits

II. SPECIAL PROVISIONS

1. Recipients of GRANT FUNDS pursuant to California Public Resources Code Section 4799.06-4799.12 shall abide by the provisions in this Agreement. This includes the requirement that work shall not commence prior to the execution of this Agreement by both parties. Any work started prior to the execution of this Agreement will not be eligible for funding under the terms of this Agreement.
2. As precedent to the State’s obligation to provide funding, GRANTEE shall provide to the STATE for review and approval a detailed budget, specifications, and project description. Approval by the STATE of such plans and specifications, or any other approvals provided for in this Agreement, shall be for scope and quality of work, and shall not relieve GRANTEE of the obligation to carry out any other obligations required by this Agreement, in accordance with applicable law or any other standards ordinarily applied to such work or activity.
3. All informational products (e.g., data, studies, findings, management plans, manuals, photos, etc.) relating to California’s natural environment produced with the use of GRANT FUNDS shall be available for public use.

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Founding the California Schoolyard Forest System

III. GENERAL PROVISIONS

1. Definitions

- a. The term "Agreement" means grant agreement number 8GA21439.
- b. The term "GRANT FUNDS" means the money provided by the STATE to the GRANTEE in this Agreement.
- c. The term "GRANTEE" means an applicant who has a signed Agreement for the award for GRANT FUNDS.
- d. The term "Other Sources of Funds" means all matching fund sources that are required or used to complete the Project beyond the GRANT FUNDS provided by this Agreement.
- e. The term "STATE" means the State of California, Department of Forestry and Fire Protection (CAL FIRE).
- f. The term "Project" means the development or other activity described in the "Project Scope of Work".
- g. The term "Project Budget Detail" as used herein defines the approved budget plan.
- h. The term "Project Scope of Work" as used herein means the individual scope of work describing in detail the approved tasks.

2. Project Representatives

The project representatives during the term of the agreement will be:

STATE: CAL FIRE	GRANTEE: Earth Island Institute
Section/Unit: Urban and Community Forestry	Section/Unit: N/A
Attention: Julia Gowin	Attention: Sharon Danks
Mailing Address: P.O. Box 944246 Sacramento, CA 94244	Mailing Address: 2150 Allston Way, Suite 460 Berkeley, CA 94704
Phone Number: (916) 201-8942	Phone Number: (510) 872-4554
Email Address: Julia.gowin@fire.ca.gov	Email Address: sharon@greenschoolyards.org

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Changes to the project representatives during the term of the agreement shall be made in writing. Notice shall be sent to the above representative for all notice provisions of this Agreement.

3. Project Execution

- a. Subject to the availability of grant monies, the STATE hereby grants to the GRANTEE a sum of money (GRANT FUNDS) not to exceed the amount stated on Section I. RECITALS, Paragraph 2 in consideration of and on condition that the sum be expended in carrying out the purposes as set forth in the description of the Project in this Agreement and its attachments and under the terms and conditions set forth in this Agreement.
- b. GRANTEE shall assume any obligation to furnish any additional funds that may be necessary to complete the Project. Any amendment to the Project as set forth in the Application on file with the STATE must be submitted to the STATE for approval in writing. No amendment is allowed until written approval is given by the STATE.
- c. GRANTEE shall complete the Project in accordance with the time of Project performance set forth in this Agreement, unless an amendment has been approved and signed by the STATE under the terms and conditions of this Agreement. Amendments must be requested in advance and will be considered in the event of circumstances beyond the control of the GRANTEE, but in no event less than 90 days from the Agreement expiration date and in no event less than 60 days before the effective date of the amendment. Approval of amendment is at the STATE's discretion.
- d. GRANTEE certifies that the Project Scope of Work complies with all local, State, and federal laws and regulations.
- e. GRANTEE shall comply with the California Environmental Quality Act (CEQA) (Public Resources Code, Section 21000, et. seq. Title 14, California Code of Regulations, Section 15000 et. seq.) and all other local, State, and federal environmental laws. A copy of the certified CEQA document must be provided to STATE before any GRANT FUNDS are made available for any Project activity that could directly impact the environment (e.g. cutting, piling or burning bush, masticating, dozer work, etc.). CEQA compliance shall be completed within one (1) year from start date of the Agreement. The start date is considered the date the last party signs the Agreement. GRANT FUNDS will be made available in advance of CEQA compliance for project activities that do not have the potential to cause a direct environmental impact (e.g. project planning, locating and

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marking property or project boundaries, contacting and signing up landowners, etc.).

- f. GRANTEE shall permit periodic site visits by representative(s) of the STATE to ensure program compliance and that work is in accordance with the approved Project Scope of Work, including a final inspection upon Project completion.
- g. GRANTEE, and the agents and employees of GRANTEE, in the performance of this Agreement, shall act in an independent capacity and not as officers, employees, or agents, of the STATE. No person who, as an officer, employee, or agent of the state participated in the preparation or creation of or determination to award this Grant Agreement shall serve as an agent or employee of GRANTEE including but not limited to those acts prohibited by Government Code Sections 1090, and 87100.

4. Project Costs and Payment Documentation

- a. Payment by the STATE shall be made after receipt of an acceptable invoice and approval by a duly authorized representative of the STATE. GRANTEE shall submit an invoice for payment to the CAL FIRE Project Representative of the STATE. A final invoice shall be submitted no later than 30 days after completion, expiration, or termination of this Agreement.
- b. For services satisfactorily rendered, and upon receipt and approval of invoices for payment, the STATE agrees to compensate GRANTEE for actual expenditures incurred in accordance with the rates specified herein, which is attached hereto, as Final Project Budget, and made a part of this Agreement.
- c. Equipment purchased using GRANT FUNDS, wholly or in part, must be used by the GRANTEE for the project which it was acquired. STATE retains a vested interest in the equipment for the useful life of the equipment, even after completion of the grant. GRANTEE shall provide written disposition of the equipment upon completion of the grant and upon any changes to the disposition of the equipment. Such disposition must be approved in advance by STATE. Equipment purchased using GRANT FUNDS cannot be used as collateral, financed, or sold without prior written approval from the STATE.
- d. GRANTEE shall submit, in arrears, not more frequently than once a month, and no less than quarterly, an invoice to the STATE for costs paid by GRANTEE pursuant to this Agreement. Each invoice shall contain the following information: the Agreement number, the dates or time period during which the invoiced costs were incurred, expenditures for the current

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invoice and cumulative expenditures to date by major budget category (e.g., salaries, benefits, supplies, etc.), appropriate supporting documentation, project progress reports, and the signature of an authorized representative of GRANTEE as detailed in the Invoice Guidelines of the California Department of Forestry and Fire Protection 2021/2022 Urban and Community Forestry Program Grant Guidelines.

- e. GRANT FUNDS in this Agreement have a limited period in which they must be expended. All GRANTEE expenditures must occur prior to the end of the Project performance period of this Agreement.
- f. Except as otherwise provided herein, GRANTEE shall expend GRANT FUNDS in the manner described in the Project Budget Detail approved by the STATE. The dollar amount of an item in the Project Budget Detail may be increased or decreased by up to ten percent (10%) of the budget item through reallocation of funds from another item or items, without approval by the STATE; however, GRANTEE shall notify the STATE in writing in project progress reports when any such reallocation is made, and shall identify both the item(s) being increased and those being decreased. Any increase or decrease of an item of more than ten percent (10%) of the budget item must be approved in writing by the STATE before any such increase or decrease is made. A formal approved amendment is required to increase the total amount of GRANT FUNDS.
- g. GRANTEE shall promptly submit any and all records at the time and in the form as the STATE may request.
- h. GRANTEE shall submit each invoice for payment electronically to the CAL FIRE Representative identified in Item 2. Hard copy submissions will not be accepted.
- i. Notwithstanding any of the provisions stated within this Agreement, the STATE may at its discretion make advance payment from the grant awarded to the GRANTEE if GRANTEE is a nonprofit organization that is located in or providing service to disadvantaged or low-income communities. Advance payment made by the STATE shall be subject to the circumstance and provisions below.

Where hardship circumstances exist for the GRANTEE, the STATE will consider authorizing advance payments. The STATE will consider the following factors in determining whether a hardship situation exists:

- Modest reserves and potential cash flow problems of the GRANTEE including the need for advance funding in order to initiate a project. A justification for advance payment may include

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items such as the inability to pay for staff, supplies, administration expenses, and to secure contractors for Project work.

The following guidelines will be applied to advance payments:

- Multiple advance payments may be made to a GRANTEE over the life of a project.
- No single advance payment shall exceed 25% of the total grant amount and must be spent on eligible costs within six months of the advance payment request. GRANTEE may request additional time to spend advance funds but must be approved in writing by the STATE. The balance of unspent advance payment funds not liquidated within the six month spending period will be billed for the return of the advanced funds to the STATE. The amount will be returned to the grant balance.
- A request for advance payment must include the same level of expenditure detail and justification as a regular invoice.
- All work under a previous advance payment must be fully liquidated via an invoice and supporting documentation and completed to the STATE's satisfaction before another advance payment will be made.
- Any advance payment received by a GRANTEE and not used for project eligible costs shall be returned to CAL FIRE.
- Advance payments must be deposited into an interest-bearing account. Any interest earned on advance payment funds must be accounted for and reported as program income used toward offsetting the project cost or returned to the STATE.

5. Budget Contingency Clause

- a. If STATE funding for any fiscal year is reduced or deleted for purposes of the Urban and Community Forestry Grant Program, the STATE shall have the option to either cancel this Agreement with no liability occurring to the STATE, or if possible and desirable, offer an Agreement amendment to GRANTEE to reflect the reduced amount available for the Project.

6. Project Administration

- a. GRANTEE shall provide the STATE a written report showing total final Project expenditures and matching funds upon Project completion or grant expiration, whichever occurs first. GRANTEE must report to the STATE

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Earth Island Institute
Founding the California Schoolyard Forest System

all sources of other funds for the Project. If this provision is deemed to be violated, the STATE will request an audit of GRANTEE and can delay the disbursement of funds until the matter is resolved.

- b. GRANTEE shall promptly submit written Project reports as the STATE may request throughout the term of this Agreement.
- c. GRANTEE shall submit a final accomplishment report, final invoice with associated supporting documentation, and copies of materials developed using GRANT FUNDS, including but not limited to plans, educational materials, etc. within 30 days of Project completion.

7. Financial Records

- a. GRANTEE shall retain all records described in Section 7(c) below for three (3) years after final payment by the STATE. In the case an audit occurs, all such records shall be retained for one (1) year from the date is audit is completed or the three (3) years, whichever date is later.
- b. GRANTEE shall maintain satisfactory financial accounts, documents, and records for the Project and make them available to the STATE for review during reasonable times. This includes the right to inspect and make copies of any books, records, or reports of GRANTEE pertaining to this Agreement or matters related thereto.
- c. GRANTEE shall keep such records as the STATE shall prescribe, including, but not limited to, records which fully disclose (a) the disposition of the proceeds of state funding assistance, (b) the total cost of the Project in connection with such assistance that is given or used, (c) the amount and nature of that portion of the Project cost supplied by other sources, and (d) any other such records as will facilitate an effective audit. All records shall be made available to the STATE, other State of California agency, or other entity as determined by the State of California for auditing purposes at reasonable times.
- d. GRANTEE shall use any generally accepted accounting system.

8. Research

- a. GRANTEE that receives funding, in whole or in part, in the form of a research grant shall provide for free public access to any publication of a peer-reviewed manuscript describing STATE funded knowledge, STATE funded invention, or STATE funded technology shall be subject to the following conditions:

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Earth Island Institute
Founding the California Schoolyard Forest System

- i. GRANTEE is responsible for ensuring that any publishing or copyright agreements concerning peer-reviewed manuscripts fully comply with this section
 - ii. GRANTEE shall report to STATE the final disposition of the peer-reviewed manuscript, including, but not limited to, if it was published, date of publication, where it was published, and, when the 12-month time period from official date of publication expires, where the peer-reviewed manuscript will be available for open access.
- b. For a peer-reviewed manuscript that is accepted for publication pursuant to the terms and conditions of this Agreement, the GRANTEE shall ensure that an electronic version of the peer-reviewed manuscript is available to STATE and on an appropriate publicly accessible repository approved by the state agency, including, but not limited to, the University of California's eScholarship Repository at the California Digital Library, the California State University's ScholarWorks at the Systemwide Digital Library, or PubMed Central, to be made publicly available not later than 12 months after the official date of publication. GRANTEE shall make reasonable efforts to comply with this requirement by ensuring that the peer-reviewed manuscript is accessible on an approved publicly accessible repository, including notifying the state agency that the manuscript is available on a state-agency-approved repository. If the grantee is unable to ensure that his or her manuscript is accessible on an approved, publicly accessible repository, the grantee may comply by providing the manuscript to the state agency not later than 12 months after the official date of publication.
- c. For publications other than those described in (b), including scientific meeting abstracts, GRANTEE shall comply by providing the manuscript to the STATE not later than 12 months after the official date of publication.
- d. The grant shall not be construed to authorize use of a peer-reviewed manuscript that would constitute an infringement of copyright under the federal copyright law described in Section 101 of Title 17 of the United States Code and following.
- e. Use of GRANT FUNDS for publication costs, including fees charged by a publisher for color and page charges, or fees for digital distribution are allowable costs but must be within the GRANT FUNDS and item 4 of the agreement.
- f. GRANTEE may request a waiver to the publication requirement if GRANTEE has an existing publication requirement that meets or exceeds the requirements of the research provision. Waiver shall include

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information on GRANTEE's existing requirements. Approval of the waiver is at STATE's discretion.

9. Project Termination

- a. This Agreement may be terminated by the STATE or GRANTEE upon 30-days written notice to the other party.
- b. If either party terminates the Agreement prior to the completion of the Project, GRANTEE shall take all reasonable measures to prevent further costs to the STATE under the Agreement and the STATE shall be responsible for any reasonable and non-cancelable obligations incurred by GRANTEE in the performance of this Agreement prior to the date of the notice to terminate, but only up to the undisbursed balance of funding authorized in this Agreement.
- c. Failure by GRANTEE to comply with the terms of this Agreement may be cause for suspension of all obligations of the STATE hereunder at the discretion of the STATE.
- d. Failure of GRANTEE to comply with the terms of this Agreement shall not be cause for the suspension of all obligations of the STATE hereunder if in the judgment of the STATE such failure was due to no fault of GRANTEE. At the discretion of the STATE, any amount required to settle at minimum cost any irrevocable obligations properly incurred shall be eligible for reimbursement under this Agreement.
- e. Final payment to GRANTEE may not be made until the STATE determines the Project conforms substantially to this Agreement.

10. Hold Harmless

- a. GRANTEE shall defend, indemnify and hold the STATE, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorney's fees), or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of GRANTEE, its officers, agents, or employees. The duty of GRANTEE to indemnify and hold harmless includes the duty to defend as set forth in Civil Code Section 2778. This Agreement supersedes GRANTEE's right as a public entity to indemnity (see Government Code Section 895.2) and contribution (see Government Code Section 895.6) as set forth in Government Code Section 895.4.

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- b. GRANTEE waives any and all rights to any type of express or implied indemnity or right of contribution from the STATE, its officers, agents, or employees for any liability resulting from, growing out of, or in any way connected with or incident to this Agreement.
- c. Nothing in this Agreement is intended to create in the public or in any member of it rights as a third-party beneficiary under this Agreement.

11. Tort Claims

FEDERAL:

The United States shall be liable, to the extent allowed by the Federal Tort Claims Act 28 United States Code 2671-2680, for claims of personal injuries or property damage resulting from the negligent or wrongful act or omission of any employee of the United States while acting within the scope of his or her employment, arising out of this Agreement.

STATE:

The State of California shall be liable, to the extent allowed by law and subject to California Government Code, Title 1, Division 3.6, providing for the filing of tort claims against the State of California, for personal injuries or property damage resulting from the negligent or wrongful act or omission of State of California employees while acting within the scope of his or her employment, arising out of this Agreement.

12. Nondiscrimination

The State of California prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, sex, marital status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance program. GRANTEE shall not discriminate against any person on any of these bases.

13. Conflict of Interest

GRANTEE or anyone acting on behalf of GRANTEE shall not have any conflicting personal and/or financial interests in carrying out the duties of the Agreement.

14. Incorporation

The grant guidelines and the Project Scope of Work, Project Budget Detail and any subsequent amendments or modifications to the Project Scope of Work and

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Project Budget Detail approved in writing by the STATE are hereby incorporated by reference into this Agreement as though set forth in full in this Agreement.

15. Severability

If any provision of this Agreement or the Project Scope of Work thereof is held invalid, that invalidity shall not affect other provisions or applications of this Agreement which can be given effect without the invalid provision or application, and to this end the provisions of this Agreement are severable.

16. Waiver

No term or provision hereof will be considered waived by either party, and no breach excused by either party, unless such waiver or consent is in writing and signed on behalf of the party against whom the waiver is asserted. No consent by either party to, or waiver of, a breach by either party, whether expressed or implied, will constitute consent to, waiver of, or excuse of any other, different, or subsequent breach by either party.

17. Assignment

This Agreement is not assignable by GRANTEE either in whole or in part.

2021/2022 Urban & Community Forestry Grants: Project Application Form

Fill out this form completely. Please note your Project Tracking Number and see the submittal instructions in your project application invitation letter. Failure to follow the instructions may disqualify a project application.

CAL FIRE Project Tracking Number: 21-UF-UFEI-030

Name of Organization Green Schoolyards America, a fiscally sponsored project of Earth Island Institute

Project Title Founding the California Schoolyard Forest System

Project Type Urban Forest Expansion & Improvement

Requested Grant \$ \$1,497,189.68

Matching \$ \$100,000.00

Total Project \$ \$1,597,189.68

Primary Source of Technical Advice

ISA Certified Arborist

Explanation (if required): In addition to an arborist, we will also work with a Calfor

Professional's First Name TBD

Professional's Last Name TBD

1. Applicant information - Eligible applicants include cities, counties, qualifying districts, or nonprofit organizations qualified under section 501(c)(3) of the Internal Revenue Code.

Type of Organization 501(c)(3) nonprofit

1A. Primary Project Contact information

First Name Sharon

Last Name Danks

Email sharon@greenschoolyards.org

Phone Number (510) 872-4554

Address 1 2150 Allston Way, Suite 460

Address 2

City Berkeley

County Alameda

State California

Zip Code 94704

1B. Secondary Project Contact information

First Name Rachel

Last Name Pringle Frederick

Email rachel@greenschoolyards.org

Phone Number

Address 1 2150 Allston Way, Suite 460

Address 2

City Berkeley

County Alameda

State California

Zip Code 94704

1C. Correspondence Details: List any information needed for project contacts, invoicing, etc.

Green Schoolyards America is a fiscally sponsored project of Earth Island Institute, a 501(c)(3) nonprofit organization. As such, Earth Island Institute manages Green Schoolyards America's financial and legal matters. Our Program Advisor at Earth Island Institute is: Rachel Strominger. She can be reached at: 510-859-9141 or rachel@earthisland.org. Earth Island Institute's CEO is David Phillips.

2. Partner information - List primary project partners or co-sponsors. Applicants must provide a letter of commitment from each partner organization that affirms their role in the project.

2A. Name of Organization 1 California Department of Education

First Name Lesley

Last Name Taylor

Partner Contact Title Education Administrator

Email LTaylor@cde.ca.gov

Phone Number (916) 323-5308

Comments

2B. Name of Organization 2 Ten Strands

First Name Karen

Last Name Cowe

Partner Contact Title CEO

Email kcowe@tenstrands.org

Phone Number (510) 812-5493

Comments Karen Cowe is also the Project Director of the California Environmental Literacy Initiative.

2C. Additional Partners: list additional partner organizations with contact person, email address, and phone number.

1) Gerardo Salazar, Administrator, Office of Outdoor & Env. Education, Los Angeles Unified School District, gerardo.salazar@lausd.net, 213-241-7900; 2) Tamar Barlev, Green Schoolyard Manager, San Francisco Unified School District, Email: barlevt@sfusd.edu; 3) Andra Yegholian, Environmental Literacy and Sustainability Coord., San Mateo County Office of Educ., ayegholian@smcoe.org, 650-802-5406

3. Start of Grant Period: provide the estimated start of the grant project. The grant period will end on March 30, 2025. Final billing must be received within 30 days after the completion date.

Planned Project Start Date Mar 1, 2022

4A. AB 1550 - Disadvantaged and Low Income Communities. Check the boxes for AB 1550 criteria that the project will meet. At least one box in each step must be checked to qualify. Visit <https://ww2.arb.ca.gov/resources/documents/cci-quantification-benefits-and-reporting-materials> to find the criteria tables for this grant program.

Step 1, Priority Populations: meets "1A" meets "1B" meets "1C" meets "1D"

Step 2, Address Needs: meets "2A" meets "2B" meets "2C" meets "2D"

Step 3, Provide Benefits: meets "3A" meets "3B" meets "3C" meets "3D" meets "3E"

Provide any necessary discussion:

We will work with 2-3 pilot schools, TBD in Phase 1. Our selection criteria will require that they are in disadvantaged communities.

4B. Census tracts: list census tracts for the project that will meet AB 1550 criteria from the *Grant Guidelines*. Census tracts should be listed using the 10 digit number found for each tract on the map(s) at <https://www.arb.ca.gov/cc/capandtrade/auctionproceeds/communityinvestments.htm>

Phase 1 of this project will begin with a detailed planning process that includes developing our schoolyard forest pilot program. During the planning process we will identify 2-3 schools in disadvantaged communities that also serve low income populations (identified by "unduplicated pupil count" and "free/reduced lunch"). Our overall project seeks to evaluate and address "schoolyard tree canopy equity"—so that all children will have access to trees and shade on their school grounds. We will focus our work where conditions are the harshest, and where urban heat island effects pose health risks to students.

5. GHG Methodology: Fill in the GHG calculated amounts below if applicable. Describe the assumptions used to quantify GHG reductions using the ARB Quantification Methodology as required in the grant guidelines and found at: <https://www.arb.ca.gov/cc/capandtrade/auctionproceeds/quantification.htm>. You are required to attach proof that the ARB specified quantification methodology was followed when claiming GHG reductions.

5A. Estimated carbon stored (MT CO₂e)	258
5B. Estimated avoided emissions (MT CO₂e)	0
5C. Estimated project emissions (MT CO₂e)	13
5D Net GHG benefit (MT CO₂e). (5A + 5B) - 5C =	246

The species, sizes, and quantities of trees, and the locations used in the GHG calculator are provided as examples only since the exact locations of the pilot projects have not yet been identified.

Based on results from Phase 1 of this project, we will identify schoolyard forest recommendations to be implemented on 2 to 3 school campuses. (The GHG estimate is calculated based on 3 sites.)

Once school campuses have been identified, we will choose a diverse pallet of native and/or climate appropriate species that do not require irrigation beyond their establishment (or only during hot and dry summer periods), that are appropriate for schoolyards, safe and engaging for children, and are sized as large as possible at maturity in order to provide the greatest amount of shade.

The estimated GHG emission reductions are based on two climate zones, Los Angeles and the San Francisco Bay Area. We are using 3 sites for the calculation, 2 in L.A. and 1 in San Mateo. We are using 30 trees per site for this estimation: 15 large- and 15 medium-statured species. For all scenarios, we are assuming that all large-stature trees are more than 60 feet from buildings, one third of the medium trees are between 20 and 39 feet and two thirds of the medium trees are more than 60 feet from buildings. To avoid over- or underestimating GHG benefits, we chose an average azimuth of SE for all trees. We kept the default project parameters i-Tree suggests for the respective locations.

For the L.A. example, we used *Quercus agrifolia* and *Geijera parviflora* as example species, 1" DBH at planting, and assumed all school buildings were built between 1950 and 1980 and having heat and A/C.

For the San Mateo example, we use *Quercus suber* and *Laurus nobilis* as example species, 1" DBH at planting, and assumed all school buildings were built between 1950 and 1980 and having heat and A/C.

Note on water usage: We used the ARB tool to calculate water usage and we estimated that each of the three demonstration sites would be approximately ¼ acre. It would be our intention to provide irrigation during establishment and potentially during hot and dry summer periods. There was not a way to set the ARB tool to calculate for less than 40 years, although it would not be our plan to provide irrigation for that long. Therefore the water usage number shown in the Co-Benefit Summary is presumably higher than would actually be the case. It would be our intention to follow best practices in irrigating the trees that are planted in the California Schoolyard Forest System.

6. Narrative. In the sections below, please follow the prompts and provide all relevant information for the project.**6A. Background.** Describe the situation in the project area(s) and problems in the project area(s) that need attention.

Across California, more than 10,000 K-12 public schools serve 6 million students on 130,000 acres of public land every day. Most of these school grounds are paved with hot asphalt and rubber surfaces, and have very little tree canopy to moderate temperature. More than 6,000 California schools have less than 5% of their property shaded by tree canopy, and most of that shade is not positioned where it could directly shade and protect students. Green Schoolyards America estimates that millions of California's students do not have any access to shade outdoors at school.

Unshaded pavement creates substantial urban heat island problems for children, who are particularly vulnerable to extreme temperatures. As temperatures rise due to climate change, these stark campuses pose increasing health risks when students are outdoors. The hot surfaces also radiate heat into adjacent classrooms, increasing cooling costs and making it more difficult for students to concentrate in class. Since tree canopy and green space are not equitably distributed in our communities, this situation is most dire in neighborhoods where incomes are lowest and in places where the majority of the population are BIPOC. Thus, children who are already vulnerable economically and face racial discrimination are also the most exposed to rising temperatures at school.

School grounds are an undervalued asset with enormous potential to help solve immediate and long-term problems. To do this, they need systematic investment in large-scale, coordinated tree planting efforts designed to cool the ambient temperature where children are present and address existing inequities. Adding forests to school grounds will also provide much needed mental and physical health benefits for students and adults and will create resources for hands-on learning, shaping the school experience and outlook of the current generation, and generations to come.

This proposal seeks funding to found The California Schoolyard Forest System in collaboration with our partners. The Schoolyard Forest System will seek to increase the "child-accessible tree canopy" on PK-12 public school grounds to directly shade and protect students from existing urban heat island effects and mitigate increasing temperatures due to climate change. Our proposed planning process will lay the groundwork for what will be an ambitious, decades-long initiative intended to bring schoolyard forests to scale and create shady, climate oases in the places California's children and youth spend time on a daily basis.

6B. Project Objectives - What are the objectives of the proposed project? How do they address the situations and problems identified in the background section?

We envision a future in which every PK-12 school in California has >30% of their property shaded by trees, planted in locations students can access during the school day. These schoolyard forests will act as green infrastructure to reduce urban heat islands while also creating outdoor spaces for hands-on learning and play, and fostering mental and physical health and happiness for children and youth of all ages. The trees planted in these forests will help to improve air quality, manage stormwater, and provide wildlife habitat. They will also create welcoming, nurturing environments for students of all ages.

LONG-TERM OBJECTIVES

The California Schoolyard Forest System will seek to:

1. Plant enough trees by 2030 to cover at least 30% of each school property with tree canopy in the areas used by children during the school day, to directly protect them from heat as temperatures rise
2. Center equity by prioritizing schools/districts in under-served communities with highest poverty levels, fewest trees, and hot climates
3. Integrate hands-on learning, citizen science, and environmental literacy into the schoolyard forest model. Encourage students to research, design, plant, and care for the resulting forests
4. Establish California as the first state in the (future!) National Schoolyard Forest System

OBJECTIVES FOR THIS PROPOSAL

To begin, we propose to partner with CAL FIRE, the California Department of Education (CDE), and others to work on more modest initial goals to adapt existing programs and create new resources for school districts that will begin to build a robust framework for the California Schoolyard Forest System. Our initial efforts with this proposal will:

1. **BUILD DEMAND:** Help CAL FIRE increase school districts' demand for schoolyard forests and existing grant programs
2. **ALIGN POLICY:** Highlight the opportunities and barriers created by existing state-level policies, processes, and programs across multiple agencies, and articulate recommendations to help facilitate and align future schoolyard forest-building efforts
3. **CLARIFY DATA:** Create a new GIS system with detailed data to help CAL FIRE and CDE identify, assess, and address overall tree canopy inequities statewide—and measure/evaluate change over time as forests are planted
4. **CREATE TOOLS:** Build school districts' confidence and expertise in creating schoolyard forests by providing user-friendly toolkits that bridge technical requirements with how-to guidance and advice designed for teachers, students, and district staff
5. **TEST MODELS:** Develop a schoolyard forest pilot program at 2-3 schools across the state; document them to share the idea
6. **STRENGTHEN RELATIONSHIPS:** Create a "Community of Practice" for school district staff statewide to build a system of mutual support
7. **HIGHLIGHT STUDENT CAPABILITY:** Center students as changemakers. Integrate field research, design, planting, and stewardship
8. **PROVIDE TECHNICAL ASSISTANCE:** Connect tree planting organizations and arborists with school districts
9. **INCREASE PUBLIC AWARENESS:** Create an advocacy campaign timed to increase demand for CAL FIRE's next grant cycle

6C. Scope of Work - Describe the approach to be used, the design (methods), and implementation of the project. Include who will be involved with specific tasks and justify why the approach, methods and implementation is the most effective way to accomplish the objectives. Include a description of project sign contents and their locations. *(continued on next page)*

PROJECT PARTNERS AND TEAM

We would like to collaborate with CAL FIRE and our partners at the California Department of Education, Ten Strands, and the California Environmental Literacy Initiative to lay the groundwork for what will be an ambitious, decades-long initiative intended to bring schoolyard forests to scale across the state. At the local and county levels, our founding partners also include the Los Angeles Unified School District, San Francisco Unified School District, and San Mateo County Office of Education. We are honored to collaborate with all of these public agencies, educational institutions, and nonprofit partners that span three levels of scale (city, county, state) and bridge multiple fields that are centrally important to this work including curriculum and instruction, facilities planning, and forestry.

Green Schoolyards America, based in Berkeley, will support the vision for The California Schoolyard Forest System that we developed with a strong team of staff and consultants. Our women-led organization includes three directors who each have 15-30 years of experience in green schoolyards, and master's degrees in environmental city planning, landscape design, and conservation biology. Each has also shaped the field by authoring published books on ecological schoolyard design, school gardens, and children's nature play environments. Our staff works closely with school district colleagues across California and around the USA, and helped to establish city-scale green schoolyard programs in San Francisco, Oakland, and elsewhere. In May 2020, we co-founded and managed the award-winning National COVID-19 Outdoor Learning Initiative, which built an extensive, interdisciplinary online library to help schools and districts take their classes and programs outdoors in response to the pandemic. We also coordinate a related Community of Practice for schools/districts that has met 40+ times.

Our staff is joined by a strong group of consultant team members which includes three female professors based in the Los Angeles Area, with extensive experience greening school grounds. They bring expertise in environmental economics (PhD), program evaluation, landscape design for mental health (MLA), policy analysis, and kinesiology (PhD). Our team also includes a highly regarded, Berkeley-based landscape architecture firm that specializes in designing green schoolyards (MLA) with a deep understanding of child development, green infrastructure, and plants and trees native to California. We plan to add a certified arborist to our team of consultants after we have identified the locations of our pilot projects.

APPROACH

Green Schoolyards America specializes in creating large-scale, interdisciplinary, collective-impact projects that bridge the usual "planning silos" to create outcomes that are larger or more complex than any single organization can produce alone. We believe this is the strongest way to create systems change that is thoughtful, robust, practical, and enduring, based on research, lived-experience, and common vision. There is great strength in dreaming of a future we want to go to and then bringing it to fruition together.

The project we are proposing with this application is designed to lay the groundwork for scaling schoolyard forests across California. It is structured to produce tangible tools and resources needed to understand the existing lack of tree canopy on school grounds and to support school districts and their partners in making changes to address the identified problems. The steps we plan to follow are designed to encourage collaboration between state agencies (and institutions at all levels of scale) to improve California's schoolyard tree canopy equity. They will include steps to research and clarify the ways in which existing policies and programs can be adjusted to make it easier for interested school districts to create schoolyard forests that will protect children from rising temperatures.

PROJECT PHASES

We propose to create a project with multiple phases and interwoven deliverables that reinforce and build on one another. The phases below are the first steps in a longer process, and are intended to lay a solid foundation for The California Schoolyard Forest System.

PHASE 1: RESEARCH, RECOMMENDATIONS, TOOLKITS, PLANNING, AND OUTREACH

The first phase of our project will begin in early March 2022 and will extend through the end of the year. We anticipate that most of the work for steps A and B below will be completed in the first 3-6 months, and that step C (Toolkits) will take longer to develop. Outreach and advocacy efforts will be ongoing and will highlight future grant opportunities and work products from this project.

A) RESEARCH EXISTING CONTEXT / STATE POLICY LANDSCAPE ANALYSIS

We will begin with research to help us better understand the interdisciplinary, multi-agency state policy landscape and the lived experience of key stakeholder groups at different levels of scale. We will gather information and then analyze it to see where the system as a whole creates opportunities and barriers for school districts and their partners. We will also try to identify potential new opportunities and synergies that could help to accelerate schoolyard forest planting. Steps include:

6C. Scope of Work - Continued from previous page

— **POLICY ANALYSIS:** Conduct a state policy landscape analysis and produce charts that summarize key policies and programs at CAL FIRE, CDE, and other agencies that shape school districts' abilities to plant trees

— **FOCUS GROUPS:** Convene focus groups with school district leaders, staff members from tree planting organizations that work with schools, and other state agencies to understand which aspects of existing policies and programs are working well for school districts and where the complicated policy landscape hinders school districts' planting efforts.

— **GIS MAP:** Create a detailed, dynamic GIS map of PK-12 public schools across California to use as a baseline to measure schoolyard tree canopy equity and as a potential tool to inform future policy priorities. The map will include sub-parcel level information capable of measuring "child-accessible tree canopy" (shade kids can access during the school day). It will also help us to measure change over time.

— **PILOT PROJECT PLANNING:** Gather agency partners and other team members to plan the schoolyard forest pilot program, to create 2-3 built projects at schools across California. Our planning process will identify the program's key goals and priorities, and will articulate what our agency partners would most like to learn from implementing the pilots. We will create school and district pilot selection guidelines and will research cost estimates to understand recent tree planting costs in varying conditions and locations across California.

B) CONDUCT ANALYSIS AND MAKE RECOMMENDATIONS

After we complete the above research we will review and analyze the findings and use that analysis to develop and articulate short- and long-term recommendations for increasing overall tree canopy on California's public school grounds and improving schoolyard tree canopy extent and equity statewide.

C) DEVELOP RESOURCE TOOLKITS TO SUPPORT SCHOOLYARD FOREST IMPLEMENTATION

We will develop three practical, user-friendly toolkits designed to support school districts as they plan, design, implement, use, and maintain schoolyard forests. The toolkits will include case-making resources for increasing demand for schoolyard forests and CAL FIRE's grant programs; a technical assistance resource library with site planning and environmental literacy resources, and materials that provide guidance for connecting schoolyard forests with environmental literacy and climate curricula to encourage hands-on learning, and center students as changemakers for their school campuses. We will publish these toolkits on Green Schoolyards America's website.

D) OUTREACH AND ADVOCACY

We will develop an outreach and advocacy campaign to publicize the need for and benefits of planting child-accessible forests on school grounds in California. Our goal will also be to increase the demand for existing CAL FIRE tree planting grants, and to announce and promote the work products from this initiative.

PHASE 2: PILOT PROJECTS AND LONG-TERM PLANNING

The second phase of the project will begin after Phase 1 A and B are complete. We anticipate that Step E, below, will begin in the first year, but pilot project construction and planting will likely begin in 2023. Step F will be the last project in the sequence, and is also likely to begin in the second year.

E) IMPLEMENT PILOTS

We will begin the pilot projects by identifying 2-3 school district partners in different locations across the state. (The Los Angeles Unified School District is already tentatively identified as one of these partners.) Next, we will work with our district partners to select a school in each location that meets the program's guidelines and is interested in creating a schoolyard forest with us. Tree canopy equity will be a central factor in school selection, and all schools we work with will be located in disadvantaged communities and have high percentages of students eligible to receive free/reduced price lunch.

We will include at least one school that would like to engage students as citizen scientists, designers, planters, and stewards of their schoolyard forest. (Ideally all of them will engage students in significant ways.) We will hire a landscape architect to oversee the technical aspects of asphalt removal and infrastructure design, and an arborist to advise our team about site-specific considerations for tree selection, planting, and care. The pilot schools will field test the new toolkit materials developed in Phase 1, and our team will provide technical assistance and professional development to their staff to help them make the most of their schoolyard forests.

F) TAKE CHANGE TO SCALE

With the work described in Phase 1 completed, or nearly so, we will meet with the whole team to strategize about our next steps to formally launch The California Schoolyard Forest System at a larger scale. We will include other state agency partners in the discussion, broaden the overall collaboration, and create a written plan for next steps. This will include identifying potential funding sources, outlining larger scale systems to expand the program, strategy for providing technical support, ideas for further integrating environmental literacy and climate curricula with schoolyard forests, and related considerations.

6D. Project Time Line - Provide a general project time line. Do not list specific dates or months due to uncertainty in when projects may begin. Plan on projects ending no later than March 30, 2025.

Phase 1 – 9-12 months of the project, starting around March 1, 2022

We anticipate that Phase 1 will extend through the end of 2022, and that most of the work for Phase 1 A and B will be completed in the first 3-6 months, and that step C (Toolkits) will take longer to develop. Outreach and advocacy efforts will be ongoing and will be timed to highlight schoolyard forest/tree planting grant opportunities from CAL FIRE (and others) and the work products from this project, as they are completed.

Phase 2 – Begins after Phase 1 A and B are complete.

We anticipate that Step E (planning the pilot projects) will begin in the first year, but the construction and planting portions of the projects will likely begin in 2023. Pilot evaluation processes will follow construction. Step F will be the last project in the sequence, and is also likely to begin in the second year. We will complete all work no later than March 30, 2025.

6E. Tree Information (if applicable) - Provide the following information about any trees or plants to be planted as part of the grant project. Include information even if the trees or plants are not to be funded by CAL FIRE.

Species List - Provide a list of the tree and plant species for this grant project. Include common name, Genus, and species. Include the approximate number of each species to be used. List minimum planting stock size for each species.

For our example scenario there would be two sites in Los Angeles and one in San Mateo County and a total of 90 trees planted.

At Los Angeles site #1, there would be:

15 Quercus agrifolia, Coast Live Oak at 1"DBH

15 Geijera parviflora, Australian Willow at 1" DBH

At Los Angeles site #2, there would be:

15 Quercus agrifolia, Coast Live Oak at 1"DBH

15 Geijera parviflora, Australian Willow at 1" DBH

At San Mateo County site, there would be:

15 Quercus suber, Cork Oak at 1"DBH

15 Laurus nobilis, Sweet Bay at 1" DBH

Total Project Trees:

Total CAL FIRE Funded:

6F. Long Term Tree Care/Maintenance. Describe below what entity will be responsible for long term tree care. A letter of participation should be submitted by this entity if it is different from the applying entity. If it is individuals, detail the commitment process to be used.

The pilot project schools have not yet been identified, and the tree selections mentioned in the above question are example scenarios. Thus, we have not yet created plans for long term tree care. We will work with the arborist and landscape architect we hire to develop appropriate plans. Our budget includes basic tree care and maintenance during the grant period (post installation) and for three years following the grant.

6G. Other deliverables. List all other project deliverables and quantities to be funded by CAL FIRE, as well as overall project totals.

PHASE 1 — POLICY ANALYSIS AND FOCUS GROUPS: Policy summary charts; School district focus group research results; School district case studies; Tree planting organization focus group results; Inter-agency state policy focus group research results; GIS MAP: Map data and images; Internal policy brief about tree canopy equity findings from the map analysis; Article for publication; Data update plan; **PILOT PROJECT PLANNING:** Program description, selection criteria, goals, guidelines, implementation overview, school/district agreements; Cost estimates; Plans for evaluation and documentation; **RECOMMENDATIONS:** Summarize equity-related findings and articulate policy recommendations including short-term and long-term recommendations; **TOOLKITS #1** - Set of Materials for Increasing Demand for Schoolyard Forests; **Toolkit #2** - Technical Assistance Resource Library for Schools and Districts; **OUTREACH AND ADVOCACY:** Initial public outreach campaign to promote schoolyard forests, launch our map and toolkits, and increase the demand for the next round of CAL FIRE grants; Ongoing public outreach and advocacy campaign

PHASE 2 — IMPLEMENT PILOTS: Complete pilot projects; document case studies; evaluate projects; develop and implement online professional development workshops for teachers and for groundskeepers; **TAKE CHANGE TO SCALE:** Written plan outlining next steps to go to scale

7. Budget Information

7A. Budget Detail - Provide a specific budget for work to be done. The budget should be based on bid quotes and/or estimates from vendors or on actual costs that will be incurred. The line items listed should be specific enough to adequately describe project expenses. Use the Excel format CAL FIRE has provided for your budget, and follow the guidance in the *Grant Guidelines*. You should note that applicants, if successful in being awarded a grant, will have to follow this budget and will only have the opportunity for minor budget adjustments. The total grant award amount for the project can not be increased later.

7B. Explanation of Budget and Costs - Describe the basis for the budget amounts listed above. Applicants will be expected to adhere to this budget.

This is the very first funding proposal we have created to launch The California Schoolyard Forest System with our partners, and it is centrally important to beginning our work together. Once we begin, Green Schoolyards America is fully committed to continuing this work for the long-term, well beyond the period of this grant proposal. We would like to work on this idea over the next decade, to see it fully realized at scale. To that end, we hope to be able to raise substantial additional funding, to make the initial investment from this grant go even farther and further ensure the growth and overall success of The California Schoolyard Forest System over time.

The attached project budget includes the costs we anticipate are necessary to implement this project. These figures are our best estimates based on the scope described in this proposal, and the need to work with highly experienced staff and consultants for this ambitious project. There are many expenses associated with our pilot program that we could not yet calculate specifically since the school locations have not yet been selected. (They will be selected in Phase 1.)

Additional notes about the budget are as follows: (The numbers correspond to items in the attached budget.)

- (1) The cost of benefits listed for Green Schoolyards America's staff members is an aggregated estimate based on our organization's average benefits cost, which is approximately 30%. Exact costs vary with employees' ages, percent time worked, and other factors which will not be fully determined until we begin Phase 1 of this project.
- (2) The Schoolyard Forest Pilot Program will be developed in Phase 1 of our project and implemented in Phase 2, so the exact costs of each pilot project is still TBD and will vary with the locations that are selected. The total budget for Design + Construction = \$600,000 for 2-3 pilot project schools. This includes both labor costs (design and construction) and supplies. Each pilot project will include at least 30 trees. Specific supply lists for each of the pilot projects will be developed in Phases 1 and 2, and will include: trees, replacement trees, tree stakes, tree ties, mulch, soil amendment, irrigation (for use until tree establishment), and related supplies. Costs will also include soil testing, soil preparation, and may include costs related to removing and disposing of asphalt/pavement on the selected school grounds, as needed.
- (3) All schools selected to participate in our pilot program will be located in "disadvantaged communities" as defined by CalEnviroScreen 3.0, at the 76% level or higher. We will particularly seek to include schools that are in the highest category, above 91%. This is consistent with the equity-focused aspects of our project, overall, and we also understand that this eliminates the requirement to provide matching funds. (We have chosen to contribute matching funds, anyway, as noted below.)
- (4) Green Schoolyards America will provide an additional \$75,000 in matching funds for the pilot program, intended to add outdoor classroom and/or nature play infrastructure to the planned schoolyard forest plantings. (e.g. seating, tables, boulders) The specific schoolyard infrastructure supply list will be developed in collaboration with each school/district and will be intended to enhance their use of their new schoolyard forest or forest-adjacent spaces.
- (5) The Schoolyard Tree Canopy Equity Map (GIS system) is not detailed on the budget since we plan to raise funds for this ourselves from private sources. Green Schoolyards America plans to hire GreenInfo Network (a nonprofit GIS specialist) to create the Schoolyard Tree Canopy Equity Map. We will also hire and supervise a team of interns to input map data for all K-12 public schools in California. CDE will contribute their school-level data to help provide information needed for the equity analysis.

Overall, this GIS project is more expensive than we could fit into the overall budget for the grant, so we will raise the funds from philanthropic sources to create it. To date, we have raised \$25,000 of the \$250,000 needed to fund this map system, and we are currently engaged in seeking additional funds needed for the project. Please note that our in-kind contribution on the budget chart only lists the funds that we currently have in hand as our "grantee match." The total we are aiming to raise will be much more than this.

7C. Matching Funds - List other non-GGRF funding sources, that will meet grant matching requirements.

Source 1	Green Schoolyards America - Anonymous donor (2020)	Amount	\$75,000.00
Description	In 2020, Green Schoolyards America received a large gift from an anonymous donor, intended to be re-granted to schools to improve their grounds. We are allocating a portion of it to this use.		
Source 2	Green Schoolyards America - Individual donors (2021)	Amount	\$25,000.00
Description	We are allocating \$25,000 in unrestricted donations we received from our supporters this year to the effort to launch the Schoolyard Tree Canopy Equity Map.		
Source 3		Amount	
Description			
Source 4		Amount	
Description			
Matching funds comments	Please see above.		

8. Project Co-Benefits - What co-benefits will the project have? Check the boxes below for the applicable co-benefits, then describe and/or quantify them. Describe how the project will achieve the co-benefits.

- Stormwater reduction
- Improved public health
- Jobs created (use ARB tool)
- Improved water quality
- Enhanced active transportation
- Job training conducted
- Improved air quality
- Reduced vehicle miles travelled
- Community outreach conducted
- Energy savings
- Vacant lot(s) acquired
- Education tools/media produced
- Biomass diverted from landfill
- Improved urban forest management
- Other co-benefits

Improved air quality - Although our initial pilot projects will plant a relatively small number of trees, over the long-term The California Schoolyard Forest System will ultimately add thousands of trees in primarily urban areas where air quality issues are most prevalent. Our initial work will begin at pilot schools in Los Angeles Unified School District and in the San Francisco Bay Area.

Improved public health - Unshaded pavement creates substantial heat island problems for children, who are particularly vulnerable to extreme temperatures. As temperatures rise due to climate change, these stark campuses pose increasing health risks when students are outdoors. The hot surfaces also radiate heat into adjacent classrooms, increasing cooling costs and making it more difficult for students to concentrate in class. Since tree canopy and green space are not equitably distributed in our communities, this situation is most dire in neighborhoods where incomes are lowest and in places where the majority of the population are BIPOC.

The California Schoolyard Forest System will utilize school grounds to help solve immediate and long-term heat island problems. Our plan is to create systematic investment in large-scale, coordinated tree planting efforts designed to cool the ambient temperature where children are present and address existing inequities. Adding forests to school grounds will also provide much needed mental and physical health benefits for students and adults and will create resources for hands-on learning, shaping the school experience and outlook of the current generation, and generations to come.

Education tools/media produced - We will develop 3 interrelated online toolkits intended to support school districts and their partners in their efforts to plan, design, use, and maintain substantial new schoolyard forests in California. The new toolkits will include: 1) case-

8. Project Co-Benefits - continued from previous page.

making materials designed to increase demand for schoolyard forests; 2) technical assistance resources designed to support "how to" questions that have surfaced from school districts and their partners; 3) and materials that provide guidance for connecting schoolyard forests with environmental literacy and climate curricula to encourage hands-on learning, and center students as changemakers for their school campuses. We will publish these toolkits on Green Schoolyards America's website as a new section of the free, online National Outdoor Learning Library. This will make the information available to the public on an existing, well-established platform. In addition, as part of our pilot projects, we will develop a professional development program for the pilot schools' teachers, groundskeepers, and district staff (in education, health, and/or facilities) to help familiarize them with background information and key concepts for schoolyard forests, urban heat islands, green schoolyard best practices, forest maintenance needs, and other topics that school leaders would like to learn more about before embarking on this project.

Community outreach conducted - Green Schoolyards America will develop an outreach and advocacy campaign to publicize the need for and benefits of planting child-accessible forests on school grounds in California, and to increase the demand for existing CAL FIRE tree planting grants, and to announce and promote the work products from this initiative. The initial phase of the campaign will be timed to promote the public release of key elements from this project including the public version of the Schoolyard Tree Canopy Equity Map, a published article reporting on the finding in map (released around the same time), and resources published in the Toolkits that support forest development on school grounds. If possible, this initial campaign could also be timed to coincide with the next round of CAL FIRE's grants that provide funding for tree planting.

We will also create an ongoing outreach and advocacy presence that continues to promote the grants, the map, the article, the toolkits, and other related resources and opportunities using social media and newsletter, and by giving presentations to school leadership organizations (e.g. statewide facilities directors, statewide principals networks, etc.) in collaboration with partners. We will also use this ongoing outreach campaign to announce opportunities for technical assistance programs and professional development.

Interdisciplinary planning/partnership creation - The California Schoolyard Forest System project will bring partners from across the state together to address climate change. State agencies, public school districts, tree planting nonprofits, and research institutions will all be involved in supporting this state-wide project. We will reach out to state agencies including the Division of the State Architect, California Environmental Protection Agency, Strategic Growth Council, California Department of Public Health, California Natural Resources Agency, and others to tell them about this project and ask their advice about which policies to review from their departments. And we will hold a series of individual interviews to begin the conversations about this topic with agency representatives. We will then convene an Inter-agency Focus Group to discuss the barriers and opportunities for tree planting on school grounds—from their perspectives—and consider how to create a much more extensive schoolyard forest system in the future, harnessing inter-agency collaboration.

9. Certifications & Forms- The following certifications must be filled out and signed by the appropriate person.

9A. Certification of Party Responsible For Establishment Care

I, David Phillips
Appropriate representative

certify that the Earth Island Institute
Appropriate agency

will provide or be responsible for 100% of the maintenance for a minimum of 3 years after the end of the grant period in accordance with ANSI A-300 tree care standards, the accompanying ISA Best Management Practices and the standards outlined in the grant agreement and/or grant attachments with the California Department of Forestry and Fire Protection.

Signature David Phillips Date 12/10/21

Title Executive Director, Earth Island Institute Phone Number 510-859-9100

9B. Statement of Compliance With All Applicable Laws (all projects must fill out and sign)

I, David Phillips
Appropriate representative

certify that the Earth Island Institute
Appropriate agency

will abide by all applicable federal, state, and local laws, ordinances, regulations and policies in carrying out this State bond-funded project. Failure to do so will lead to cancellation of the grant award.

Signature David Phillips Date 12/10/21

Title Executive Director, Earth Island Institute Phone Number 510-859-9100

9C. Checklist of Necessary Forms To Be Completed. Some may not be applicable to your project.

- CAL FIRE Urban Forestry Program Environmental Checklist
- ~~Proof of AB-1550 community designation documentation.~~
- Representative project area maps with AB 1550 information
- Governing Body Resolution (must follow sample format)
- Documentation of support (AB 1550 Step 2C)
- 5-10 representative site photos
- Urban and Community Forestry Project Budget
- Other:
- State of California Non-Discrimination Compliance (Std. 19)
- State of California Drug-Free Workplace Certification (Std. 21)
- State of California Payee Data Record (Std. 204)
- ~~Signed letters of participation from listed partners~~
- Project sign schematic
- Proof that ARB quantification methodology was followed
- Jobs information using ARB methodology (if applicable)

List other attachments: Please note: Earth Island Institute's Board of Directors will not meet until January 2022. They intend to sign the Governing Body Resolution at that time.

SIGNATURE: The authorized primary project contact for the applying organization must sign below. This must be the person, or person holding the position, that is mentioned in the required governing body resolution, and the same person or position signing all of the other required forms. The signature indicates that, to the best of the signer's knowledge, all of the information provided in this application and all attached required forms and documents are true, accurate, and correct. The signer also acknowledges reading and understanding the CAL FIRE Urban and Community Forestry Grant Guidelines for 2021/2022.

Signature



Printed Name David Phillips

Title Executive Director, Earth Island Institute

Date 12/10/21

Thank you for submitting your application as directed in the invitation letter.
CAL FIRE Urban & Community Forestry Program

Exhibit C

Draft Community Engagement Outline

Draft date: 02.06.2024

The community engagement plan was developed by Green Schoolyards America (GSA) in coordination with Sacramento City Unified School District (SCUSD), and Bay Tree Design (BTD). The plan aims at meaningfully engaging teachers, students, families, staff, and community members through in person meetings, design workshops, in-class and after school activities with students, and online surveys.

Community Engagement Events

Feb 15th, 2024 - Introductory Meetings

Goals: Tell teachers, families, and other stakeholders about the project and start listening to big picture ideas, aspirations, hopes, and dreams.

Stakeholder engagement:

- Teachers and families - 2:30 - 3:30pm. GSA and BTD will give a 15-20 min presentation and then open for discussion with questions. SCUSD attending.
- Students - 4:00 - 5:30 pm (with the after-school teaching team), introduce the project and activity of hopes and dreams drawings.
- Custodian and Plant Manager - 2pm. BTD will meet to discuss the project with these stakeholders.
- District tree maintenance – BTD will meet with them to understand how do they maintain trees and listen to their requirements, ideas and concerns.

Feb 16th to Feb 23rd, 2024 - Online Surveys

Goals: Reach a higher number of teachers and families than can attend in-person workshops; ask about aspirations, hopes and dreams, obtain other data to inform design.

Stakeholder engagement:

- Teachers - survey for teachers
- Families - survey for families

Feb 20th, 2024 - Teacher Professional Development

Goal: This PD will walk teachers through some lessons and activities to engage students in planning the schoolyard forest and understanding elements of the design process. These lessons support science, math, and social studies curricula. Goal is also to deepen teacher engagement, enthusiasm, and investment in the project so as to ultimately further engage students.

Stakeholder engagement:

- Teachers 3:30-4:30 pm. Topic: Engaging students in design.

March 2024 - In-class Student Activities

Goal: GSA will work with interested teachers to include and highlight student voices in the design. This is meant to build enthusiasm and investment in the project by classroom teachers and students. GSA will visit classrooms and work with teachers and students through dot-voting and other activities.

March 14th, 2024 - Design Workshop

Goal: Present design concept options and get stakeholders' feedback through dot-voting, conversations, and other activities.

Open House - 2:30-5:30 afterschool

Stakeholder engagement:

- Teachers, staff, families, students, and community members- dot-voting and other activities.
- If not enough student input through this design workshop and in-class activities, GSA may consider after-school program activities with students.

April TBD - Final Design Open House

Goals: Present final design that reflects the stakeholder input received throughout the process, and discuss next steps.

Open House - 2:30-5:30 drop in event.

Stakeholder engagement:

- Teachers, staff, families, and students attend.
- Students: in addition to attending this event with their families, GSA may include after-school or recess activity solely focused on students.

Community Engagement Roles

GSA: Primary Facilitator

- Organizes regular check-in meetings with SCUSD and BTM, and with Principal
- Prepares and leads community engagement meetings, workshops, open house, and student engagement activities.
- Creates surveys and analyzes survey results.
- Leads teacher professional development trainings and works with teachers and after school on students' activities.
- Responsible for coordinating, set-up, printing of any materials, and purchasing supplies, and food.

BTM: Supporting and Design

- Attends and helps plan events during regular check-in meetings.
- Meets with school custodian, plant manager and district tree maintenance leads.
- Co-leads key community engagement meetings, provides images for dot voting, produces 2-3 design options, and incorporates the feedback into the final design.
- Responsible for taking the design through construction documents and construction administration.

SCUSD: Reviewer and Approver

- Reviews presentation materials and surveys in advance and provides timely feedback on all deliverables.
- Attends the day of community engagement events.
- Participates in all planning team meetings and meetings with the Principal.
- Participates in all meeting with plant manager and custodians.
- Organizes meetings with district tree/maintenance leads.
- Invites/includes other SCUSD stakeholders to meetings as they deem appropriate.
- Create a civic permit to ensure HVAC, etc. is scheduled.

Principal: School Community Liaison

- Meets regularly with GSA and SCUSD.
- Helps plan date and location for community engagement events.
- Ensures meetings and events are advertised to the school community, flyers are backpacked home, and social media posts.
- Emails survey links to teachers and families, ensures flyers are backpacked home, and creates social media posts and robocalls.

Grant Award Notification

GRANTEE NAME AND ADDRESS Lisa Allen, Superintendent Sacramento City Unified School District PO Box 246870 Sacramento, CA 95824-6870				CDE GRANT NUMBER			
				FY	PCA	Vendor Number	Suffix
				2023	23181	67439	S6
Attention Lisa Allen, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY	
Program Office Accounting Office, Categorical Programs				Resource Code	Revenue Object Code	34	
Telephone 916-643-9000				7220	8590	INDEX	
Name of Grant Program California Partnership Academies (CPA) Program— SUPPLEMENTAL						0615	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date	
	\$ 3,326		\$ 3,326		11/01/2023	08/31/2024	
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency		
I am pleased to inform you that you have been funded for the Building Trades Academy (0585) at Sacramento City Unified School District.							
This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, this award will be amended accordingly.							
Please return the original, signed Grant Award Notification (AO-400) to:							
Michelle Upton, Associate Governmental Program Analyst Career and College Transition Division California Department of Education 1430 N Street, Suite 4202 Sacramento, CA 95814-5901							
California Department of Education Contact Eliese Rulifson				Job Title Education Programs Consultant			
E-mail Address CPAcademies@cde.ca.gov					Telephone 916-319-0457		
Signature of the State Superintendent of Public Instruction or Designee 					Date February 5, 2024		
CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS							
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both, and I agree to comply with all requirements as a condition of funding.</i>							
Printed Name of Authorized Agent Janea Marking				Title Chief Business & Operations Officer			
E-mail Address janea-marking@scusd.edu					Telephone (916) 643-9055		
Signature 					Date FEB 20 2024		

Grant Award Notification

GRANTEE NAME AND ADDRESS Lisa Allen, Superintendent Sacramento City Unified School District PO Box 246870 Sacramento, CA 95824-6870				CDE GRANT NUMBER				
				FY	PCA	Vendor Number	Suffix	
				2023	23181	67439	S3	
Attention Lisa Allen, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY		
Program Office Accounting Office, Categorical Programs				Resource Code	Revenue Object Code	34		
Telephone 916-643-9000				7220	8590	INDEX		
Name of Grant Program California Partnership Academies (CPA) Program— SUPPLEMENTAL						0615		
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date		
	\$ 3,326		\$ 3,326		11/01/2023	08/31/2024		
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency			
I am pleased to inform you that you have been funded for the Health and Medical Sciences Academy (0168) at Sacramento City Unified School District. This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, this award will be amended accordingly. Please return the original, signed Grant Award Notification (AO-400) to: <div style="text-align: center;"> Michelle Upton, Associate Governmental Program Analyst Career and College Transition Division California Department of Education 1430 N Street, Suite 4202 Sacramento, CA 95814-5901 </div>								
California Department of Education Contact Eliese Rulifson				Job Title Education Programs Consultant				
E-mail Address CPAcademies@cde.ca.gov					Telephone 916-319-0457			
Signature of the State Superintendent of Public Instruction or Designee 					Date February 5, 2024			
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Printed Name of Authorized Agent Janea Marking				Title Chief Business & Operations Officer				
E-mail Address janea-marking@scusd.edu					Telephone (916) 643-9055			
Signature 					Date FEB 20 2024			

Received
FEB 20 2024

Grant Award Notification

GRANTEE NAME AND ADDRESS Lisa Allen, Superintendent Sacramento City Unified School District PO Box 246870 Sacramento, CA 95824-6870				CDE GRANT NUMBER			
				FY	PCA	Vendor Number	Suffix
				2023	23181	67439	S4
Attention Lisa Allen, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY	
Program Office Accounting Office, Categorical Programs				Resource Code	Revenue Object Code	34	
Telephone 916-643-9000				7220	8590	INDEX	
Name of Grant Program California Partnership Academies (CPA) Program— SUPPLEMENTAL						0615	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date	
	\$ 3,326		\$ 3,326		11/01/2023	08/31/2024	
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency		
I am pleased to inform you that you have been funded for the Law/Criminal Justice Academy (0084) at Sacramento City Unified School District.							
This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, this award will be amended accordingly.							
Please return the original, signed Grant Award Notification (AO-400) to:							
Michelle Upton, Associate Governmental Program Analyst Career and College Transition Division California Department of Education 1430 N Street, Suite 4202 Sacramento, CA 95814-5901							
California Department of Education Contact Eliese Rulifson				Job Title Education Programs Consultant			
E-mail Address CPAcademies@cde.ca.gov					Telephone 916-319-0457		
Signature of the State Superintendent of Public Instruction or Designee 					Date February 5, 2024		
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Printed Name of Authorized Agent Janea Marking				Title Chief Business & Operations Officer			
E-mail Address janea-marking@scusd.edu					Telephone (916) 643-9055		
Signature 					Date FEB 20 2024		

Received

Grant Award Notification

GRANTEE NAME AND ADDRESS Lisa Allen, Superintendent Sacramento City Unified School District PO Box 246870 Sacramento, CA 95824-6870				CDE GRANT NUMBER				
				FY	PCA	Vendor Number	Suffix	
				2023	23181	67439	S2	
Attention Lisa Allen, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY		
Program Office Accounting Office, Categorical Programs				Resource Code	Revenue Object Code	34		
Telephone 916-643-9000				7220	8590	INDEX		
Name of Grant Program California Partnership Academies (CPA) Program— SUPPLEMENTAL						0615		
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date		
	\$ 3,326		\$ 3,326		11/01/2023	08/31/2024		
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency			
I am pleased to inform you that you have been funded for the Corporate Business Academy (0086) at Sacramento City Unified School District.								
This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, this award will be amended accordingly.								
Please return the original, signed Grant Award Notification (AO-400) to:								
Michelle Upton, Associate Governmental Program Analyst Career and College Transition Division California Department of Education 1430 N Street, Suite 4202 Sacramento, CA 95814-5901								
California Department of Education Contact Eliese Rulifson				Job Title Education Programs Consultant				
E-mail Address CPAcademies@cde.ca.gov					Telephone 916-319-0457			
Signature of the State Superintendent of Public Instruction or Designee 					Date February 5, 2024			
CERTIFICATION OF ACCEPTANCE OF GRANT REQUIREMENTS								
<i>On behalf of the grantee named above, I accept this grant award. I have read the applicable certifications, assurances, terms, and conditions identified on the grant application (for grants with an application process) or in this document or both, and I agree to comply with all requirements as a condition of funding.</i>								
Printed Name of Authorized Agent Janea Marking				Title Chief Business & Operations Officer				
E-mail Address janea-marking@scusd.edu					Telephone (916) 643-9055			
Signature 					Date			

Received
FEB 20 2024

Grant Award Notification

GRANTEE NAME AND ADDRESS Lisa Allen, Superintendent Sacramento City Unified School District PO Box 246870 Sacramento, CA 95824-6870				CDE GRANT NUMBER				
				FY	PCA	Vendor Number	Suffix	
				2023	23181	67439	S7	
Attention Lisa Allen, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY		
Program Office Accounting Office, Categorical Programs				Resource Code	Revenue Object Code	34		
Telephone 916-643-9000				7220	8590	INDEX		
Name of Grant Program California Partnership Academies (CPA) Program— SUPPLEMENTAL						0615		
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date		
	\$ 3,326		\$ 3,326		11/01/2023	08/31/2024		
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency			
I am pleased to inform you that you have been funded for the Law and Social Justice Academy (0022) at Sacramento City Unified School District.								
This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, this award will be amended accordingly.								
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Signature 					Date FEB 20 2024			

Received

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				FY	PCA	Vendor Number	Suffix
				2023	23181	67439	S1
Attention Lisa Allen, Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY	
Program Office Accounting Office, Categorical Programs				Resource Code	Revenue Object Code	34	
Telephone 916-643-9000				7220	8590	INDEX	
Name of Grant Program California Partnership Academies (CPA) Program— SUPPLEMENTAL						0615	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date	
	\$ 3,326		\$ 3,326		11/01/2023	08/31/2024	
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency		
I am pleased to inform you that you have been funded for the Law and Public Services Academy (0571) at Sacramento City Unified School District. This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, this award will be amended accordingly. Please return the original, signed Grant Award Notification (AO-400) to: <div style="text-align: center;"> Michelle Upton, Associate Governmental Program Analyst Career and College Transition Division California Department of Education 1430 N Street, Suite 4202 Sacramento, CA 95814-5901 </div>							
California Department of Education Contact Eliese Rulifson				Job Title Education Programs Consultant			
E-mail Address CPAcademies@cde.ca.gov					Telephone 916-319-0457		
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Printed Name of Authorized Agent Janea Marking				Title Chief Business & Operations Officer			
E-mail Address janea-marking@scusd.edu					Telephone (916) 643-9055		
Signature 					Date		

Received
FEB 20 2024



Agreement for Architectural Services

between

Sacramento City Unified School District

and

Nacht & Lewis Architects, Inc.

for

Architectural Services

Facilities Maintenance and Operations Office Building

Dated: March 7, 2024

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AGREEMENT FOR ARCHITECTURAL SERVICES

This Agreement for Architectural Services is made as of March 7, 2024, between the Sacramento City Unified School District, a California public school district ("District"), and Nacht & Lewis ("Architect") (collectively "Parties"), for the following project ("Project"):

Facilities Maintenance and Operations Office Building

For and in consideration of the mutual covenants herein contained, the Parties hereto agree as follows:

Article 1. Definitions

- 1.1. In addition to the definitions above, the following definitions of words or phrases shall apply when used in this Agreement, including all Exhibits:
 - 1.1.1. **Agreement:** The Agreement consists exclusively of this document and all identified exhibits attached and incorporated by reference.
 - 1.1.2. **Architect:** The Architect identified in the first paragraph of this Agreement, including all Consultants to the Architect. The term Architect means the Design Professional in General Responsible Charge on this Project.
 - 1.1.3. **As-Built Drawings ("As-Builts"):** Any document prepared and submitted by District's Contractor(s) that details on a Conforming Set, the actual construction performed during the Project, including changes necessitated by Construction Change Documents and change orders, and detailed by the District's construction contractor(s) on a Conforming Set.
 - 1.1.4. **Bid Set:** The plans, drawings, and specifications at the end of the Construction Documents Phase that the Division of the State Architect ("DSA") has approved and that the District can use to go out to bid for construction of the Project.
 - 1.1.5. **Conforming Set:** The plans, drawings, and specifications at the end of the Bidding Phase that incorporate all addenda, if any, issued during the Bidding Phase. The Architect shall ensure that DSA has approved all revisions to the Bid Set that are incorporated onto the Conforming Set and for which DSA approval is required.

- 1.1.6. **Construction Budget**: The total amount of funds indicated by the District for the entire Project plus all other costs, including design, construction, administration, and financing.
- 1.1.7. **Construction Change Documents (“CCD”)**: The documentation of changes to the DSA-approved construction documents.
- 1.1.8. **Construction Cost Budget**: The total cost to District of all elements of the Project designed or specified by the Architect, as adjusted at the end of each design phase in accordance with this Agreement. The Construction Cost Budget does not include the compensation of the Architect and the Architect’s Consultants, the cost of land, rights-of-way, financing or other costs which are the responsibility of the District, including construction management.
- 1.1.9. **Construction Manager**: The District’s representative on the Project if the District retains a construction manager, project manager, or owner’s representative.
- 1.1.10. **Contractor**: One or more licensed contractors under contract with the District for construction of all or a portion of the Project.
- 1.1.11. **Consultant(s)**: Any and all consultant(s), sub-consultant(s), subcontractor(s), or agent(s) to the Architect.
- 1.1.12. **District**: The Sacramento City Unified School District.
- 1.1.13. **DSA**: The Division of the State Architect.
- 1.1.14. **Extra Services**: District-authorized services outside of the scope in **Exhibit “A”** or District-authorized reimbursable not included in Architect’s Fee.
- 1.1.15. **Laboratory of Record**: The District-designated laboratory(ies) for testing of concrete, soils, materials, and other required testing.
- 1.1.16. **Project**: Facilities Maintenance and Operations Office Building located at 425 1st Avenue, Sacramento CA 95818.
- 1.1.17. **Record Drawings**: A final set of drawings prepared by the Architect that incorporates all changes from all As-Builts, sketches, details, and clarifications. This includes a “1A” sheet.

- 1.1.18. **Service(s):** All labor, materials, supervision, services, tasks, and work that the Architect is required to perform and that are required by, or reasonably inferred from, the Agreement, and that are necessary for the design and completion of the Project.
- 1.1.19. **Visually Verify:** To verify to the fullest extent possible by physical inspection and reasonable investigation and without any destructive action.

Article 2. Scope, Responsibilities, and Services of Architect

- 2.1. Architect shall render the Services described in **Exhibit "A,"** commencing with receipt of a written Notice to Proceed signed by the District representative. Architect's Services will be completed in accordance with the schedule attached as **Exhibit "C."**
- 2.2. Architect and its Consultants shall provide Services for the Project (i) using its professional skill and judgment; (ii) acting with due care and in accordance with respective applicable standards of care under California law for those providing similar services for projects the size, scope and complexity of the Project for California school districts in or around the same geographic area of the District; (iii) the terms of this Agreement; and (iv) in accordance with said standards regarding application and interpretation of applicable law, code, rule or regulation at the time the Services are rendered ("Standard of Care"). All persons providing professional services hereunder shall be properly licensed as required by California law.
- 2.3. The District intends to award the Project to Contractor(s) pursuant to a competitive bid process. District reserves its right to use alternative delivery methods and the Architect's scope of work may be adjusted accordingly.
- 2.4. Architect acknowledges that all California public school districts are obligated to develop and implement the following storm water requirements for the discharge of storm water to surface waters from its construction and land disturbance activities where the project disturbs one (1) or more acres of land and is not part of a larger common plan of development or sale, the project disturbs one acre or more of land, or the project disturbs less than one (1) acre of land but is part of a larger common plan of development or sale, or where the District engages in maintenance (e.g., fueling, cleaning, repairing) or transportation activities.
- 2.4.1. Architect shall provide the design for the Project, without limitation:

- 24.1.1. A municipal Separate Storm Sewer System ("MS4"). An MS4 is a system of conveyances used to collect and/or convey storm water, including, without limitation, catch basins, curbs, gutters, ditches, man-made channels, and storm drains.
- 24.1.2. A Storm Water Pollution Prevention Plan ("SWPPP") that contains specific best management practices ("BMPs") and establishes numeric effluent limitations.
- 2.4.2. Architect shall conform its design work to the District's storm water requirements indicated above, that are approved by the District and applicable to the Project, at no additional cost to the District. In addition, as required Architect shall develop a grading and drainage plan and a site plan from architectural information showing a final development of the site. This drawing will also include a horizontal and vertical control plan and a utility infrastructure plan. The Services described in this subparagraph shall be provided by a professional civil engineer who contracts with or is an employee of the Architect.
- 2.5. Architect shall contract for or employ at Architect's expense, Consultant(s) to the extent deemed necessary for completion of the Project including, but not limited to: architects; mechanical, electrical, structural and civil engineers; landscapers; and interior designers, licensed as such by the State of California as part of the Basic Services under this Agreement. The names of Consultant(s) shall be submitted to the District for approval prior to commencement of Services, as indicated below. The District reserves the right to reject Architect's use of any particular Consultant. Nothing in the foregoing procedure shall create any contractual relationship between the District and any Consultant employed by the Architect under terms of the Agreement. Architect shall require each of the Consultants retained by it to execute agreements with standard of care and indemnity provisions commensurate with this Agreement, but Architect shall remain solely responsible and liable to District for all matters covered by this Agreement.
- 2.6. Architect shall coordinate with District personnel or its designated representatives as may be requested and desirable, including with other professionals employed by the District for the design, coordination or management of other work related to the Project. This shall include, without limitation, coordination with State labor compliance, if any. If the Architect employs Consultant(s), the Architect shall ensure that its contract(s) with its Consultant(s) include language notifying the Consultant(s) of State labor compliance, if any.

- 2.7. Architect shall identify the regulatory agencies that have jurisdiction over essential building and design elements and coordinate with and implement the requirements of the regulatory agencies, including, without limitation, the California Department of Education, the Office of Public School Construction, the Department of General Services, DSA, including DSA Fire/Life Safety, DSA Access Compliance Section, DSA Structural Safety Section, the State Fire Marshal and any regulatory office or agency that has authority for review and supervision of school district construction projects.
- 2.7.1. If the Project is subject to DSA jurisdiction, then Architect, and its Consultants, if any, shall comply with all the DSA requirements, including without limitation, all the requirements included and/or referenced in the following forms, bulletins ("BU"), interpretations of regulations ("IR"), policies ("PL"), or procedures ("PR"):
- 2.7.1.1. DSA IR A-6, Construction Change Document Submittal and Approval Process.
 - 2.7.1.2. DSA IR A-18, Use of Construction Documents Prepared by Other Professionals.
 - 2.7.1.3. DSA IR A-24, Construction Phase Duties of the School District, Contractor and Design Professional.
 - 2.7.1.4. DSA PR 07-01: Pre-Check Approval Process.
 - 2.7.1.5. DSA PR 07-02: Over-The-Counter Review of Projects Using Pre-Check Approved Design.
 - 2.7.1.6. DSA PR 18-04.BB18: Electronic Plan Review for Design Professionals of Record Using Bluebeam 2018.
 - 2.7.1.7. DSA PR 18-09.BB18: Electronic Plan Review for Over-the-Counter ("OTC") Projects Using Bluebeam 2018.
 - 2.7.1.8. Form DSA PR 13-01, Construction Oversight Process.
 - 2.7.1.8.1. Each of Architect's duties as provided in the DIR Construction Oversight Process shall be performed timely so as not to result in any delay to the Project.
 - 2.7.1.9. Form DSA PR 13-02, Project Certification Process.

- 2.7.2. Notwithstanding the DSA forms, BUs, IRs, PLs, or PRs referenced anywhere in this Agreement, each of which is current as of the Effective Date, all Projects subject to DSA's jurisdiction shall be submitted for review, back check, and approval, under the electronic plan review process ("EPR process"), rather than paper submission, for all projects submitted to DSA. Architect, and its Consultants, if any, shall comply with the EPR process and related DSA procedures, including, without limitation, DSA PR 18-04.BB18 and DSA PR 18-09.BB18, and any subsequent or replacement procedures relating to the EPR process promulgated by DSA. Any reference herein to a particular DIR form, BU, IR, PL, or PR, shall mean and include the then-current DIR form, BU, IR, PL, or PR, respectively, and, to the extent that the EPR process has superseded such form or paper submission process, the EPR process then in effect shall control.
- 2.8. Architect shall provide Services as required to obtain any local, state and/or federal agencies' approval for on-site and off-site work related to the Project including review by regulatory agencies having jurisdiction over the Project.
- 2.9. Architect shall coordinate the work of the District's DSA project inspector(s) ("Project Inspector(s)") and the Laboratory of Record. Architect shall provide code required supervision of special inspectors not provided by the Laboratory of Record.
- 2.10. Architect shall give efficient supervision to Services, using its professional skill and attention. Architect shall carefully study and compare all contract documents, drawings, specifications, and other instructions ("Contract Documents") and shall at once report to District, Construction Manager, and Contractor, any error, inconsistency, or omission that Architect or its employees may discover, in writing, with a copy to District's Project Inspector(s). Architect shall have responsibility for discovery of errors, inconsistencies, or omissions in its own Contract Documents and that of its Sub consultants, but shall have no responsibility for District hired consultants.
- 2.11. Architect recognizes that the District may obtain the services of a Construction Manager and that Architect may have to assume certain coordination and management responsibilities, including tracking Requests for Information ("RFI"), providing RFI responses, and leading all coordination meetings between the District, Project Inspectors, and Contractors on the Project. The District reserves the right to retain the services of a Construction Manager at any time. The Construction Manager, if any, shall be authorized to give Architect Services authorizations and

issue written approvals and notices to proceed on behalf of District. The District reserves the right to designate a different Construction Manager at any time. Any task, including, but not limited to, reviews or approvals that the District may perform pursuant to this Agreement may be performed by the Construction Manager, unless that task indicates it shall be performed by the Governing Board of the District. In addition, the District may have a constructability review of Architect's design documents. Architect shall conform any design documents to the constructability review as part of the Services under this Agreement and shall not be entitled to any compensation as Extra Services for this activity.

- 2.12. Architect shall provide computer-generated pictures downloaded to computer files, updated as requested by the District, that the District may use on its website.
- 2.13. As part of the basic Services pursuant to this Agreement, Architect is not responsible for:
 - 2.13.1. Ground contamination or hazardous material analysis.
 - 2.13.2. Any asbestos and/or lead testing, design or abatement; however, it shall coordinate and integrate its work with any such information provided by District.
 - 2.13.3. Compliance with the California Environmental Quality Act ("CEQA"), except that Architect agrees to coordinate its work with that of any CEQA consultants retained by the District, to provide current elevations and schematic drawings for use in CEQA compliance documents, and to incorporate any mitigation measures adopted by the District into the Project design at no additional cost to the District.
 - 2.13.4. Historical significance report.
 - 2.13.5. Soils investigation.
 - 2.13.6. Geotechnical hazard report, except as indicated in **Exhibit "A."**
 - 2.13.7. Topographic surveys of existing conditions
 - 2.13.8. State and Local agency fees.
 - 2.13.9. Testing and inspection

Article 3. Architect Staff

3.1. Architect has been selected to perform the Services herein because of the skills and expertise of key individuals.

3.2. Architect agrees that the following key people in Architect's firm shall be associated with the Project in the following capacities:

Principal In Charge: Brian Maytum

Project Architect(s): Chris Flatt

Major Consultants:

Electrical: Capital Engineering Consultants

Low Voltage/Fire Alarm: KMM Services

Mechanical/Plumbing: Capital Engineering Consultants

Structural: RW Consulting Engineers

3.3. Architect shall not change any of the key personnel listed above without prior written approval by the District, unless said personnel cease to be employed by Architect. In either case, the District shall be allowed to interview and approve replacement personnel.

3.4. If any designated lead or key person fails to perform to the satisfaction of the District, then upon written notice Architect shall have five (5) calendar days to remove that person from the Project and replace that person with one acceptable to the District. All lead or key personnel for any Consultant must also be designated by the Consultant and are subject to all conditions stated in this paragraph.

3.5. Architect represents that Architect has no existing interest and will not acquire any interest, direct or indirect, which could conflict in any manner or degree with the performance of Services required under this Agreement and that no person having any such interest shall be employed by Architect.

3.6. Architect shall comply with Education Code section 17302(a) and agrees that any plans and/or specifications included in the Services shall be prepared under the supervision of licensed personnel, and that licensed personnel shall be in "responsible charge" of persons who observe the construction.

Article 4. Schedule of Services

Architect shall commence Services under this Agreement upon receipt of a written Notice to Proceed and shall prosecute the Services diligently as described in

Exhibit "A," so as to proceed with and complete the Services in compliance with the schedule in **Exhibit "C."** Time is of the essence and failure of Architect to perform Services on time as specified in this Agreement is a material breach of this Agreement. It shall not be a material breach if a delay is beyond the Architect's or its Consultant(s)' reasonable control.

Article 5. Construction Cost Budget

- 5.1. Architect hereby accepts the District's established Construction Cost Budget and Project scope. In accordance with **Exhibit "A,"** the Architect shall have responsibility to further develop, review, and reconcile the Construction Cost Budget for the District at the beginning of the Project and at the completion of each design phase. The District and Construction Manager shall also have responsibility to develop, review, and reconcile the Construction Cost Budget with the Architect.
- 5.2. Architect shall complete all Services as described in **Exhibit "A,"** including all plans, designs, drawings, specifications and other Contract Documents, so that the cost to construct the work designed by the Architect will not exceed the Construction Cost Budget, as adjusted subsequently with the District's written approval. Architect shall maintain cost controls throughout the Project to deliver the Project within the Construction Cost Budget.
- 5.3. The District may, in its sole discretion, do one, or a combination, of the following if any of the events in Article 5.4 occur:
 - 5.3.1. Give Architect written approval on an agreed adjustment to the Construction Cost Budget.
 - 5.3.2. Authorize Architect to re-negotiate, when appropriate, and/or re-bid the Project within three (3) months' time of receipt of bids (exclusive of District and other agencies' review time) at no additional cost to the District.
 - 5.3.3. Terminate this Agreement if the Project is abandoned by the District, without further obligation by either party.
 - 5.3.4. Within three (3) months' time of receipt of bids, instruct Architect to revise the drawings and specifications (in scope and quality as approved by the District) to bring the Project within the Construction Cost Budget for re-bidding at no additional cost to the District.

- 5.4. If any of the following events occur, the District may exercise any one, or any combination, of the actions set forth in Article 5.3 above:
- 5.4.1. The lowest responsive base bid received is in excess of five percent (5%) of the Construction Cost Budget; or
 - 5.4.2. If the combined total of base bid and all additive alternates come in ten percent (10%) or more under the Construction Cost Budget; or
 - 5.4.3. If the Construction Cost Budget increases in phases subsequent to the Schematic Design Phase due to reasonably foreseeable changes in the condition of the construction market in the county in which the District is located, in so far as these have not been caused by Acts of God, earthquakes, strikes, war, or energy shortages due to uncontrollable events in the world economy.

Article 6. Fee and Method of Payment

- 6.1. The District shall pay Architect for all Services contracted for under this Agreement an amount equal to the following ("Fee"):
- A fixed fee amount of **One Hundred Thirteen Thousand Eight Hundred Seventy-Five Dollars (\$113,875)**. Reimbursable Expenses are in addition to compensation for Basic and Additional Services and will be billed at a multiple of 1.10% the expenses incurred. These charges include, but are not limited to, expenses incurred which are directly related to the Project, such as reproductions, plans and plots for owner, agency or contractor's use, standard form documents, postage, handling and delivery of Instruments of Service, and mileage. Reimbursable expenses are not expected to exceed **\$5,693.75**. All reimbursable expenses must be pre-approved by District.
- 6.2. The District shall pay Architect the Fee pursuant to the provisions of **Exhibit "D."**
- 6.3. Architect shall bill for performance of Services under this Agreement in accordance with **Exhibit "D."**
- 6.4. No increase in Fee will be due from CCDs and/or change orders generated during the construction period to the extent caused by Architect's error or omission.

- 6.5. The Architect's Fee set forth in this Agreement shall be full compensation for all of Architect's Services incurred in the performance hereof as indicated in **Exhibit "D."**
- 6.6. Regardless of the structure of Architect's Fee, the Architect's Fee may be adjusted downward if the Scope of Services of this Agreement is reduced by the District in accordance with this Agreement.
- 6.7. Neither the District's review, approval of, nor payment for, any of the Services required under this Agreement shall be construed to operate as a waiver of any rights under this Agreement, and Architect shall remain liable to the District in accordance with this Agreement for direct damages to the District caused by Architect's failure to perform any of the Services furnished under this Agreement to the standard of care under California law for architects performing similar work for California school districts in or around the same geographic area as the District.

Article 7. Payment for Extra Services or Changes

Any charges for Extra Services shall be paid by the District as described in **Exhibit "B"** only upon certification that the claimed Extra Service was authorized as indicated herein and that the Extra Services have been satisfactorily completed. If any service is done by Architect without prior written authorization by the Construction Manager or the District's authorized representative, the District will not be obligated to pay for such service. The foregoing provision notwithstanding, Architect will be paid by the District as described in **Exhibit "B"** for Extra Services that the Construction Manager or the District's authorized representative verbally requests, provided that Architect confirms such request in writing pursuant to the notice requirements of this Agreement, and proceeds with such Extra Services not earlier than two (2) business days after the District receives confirmation of the request from the Architect.

Article 8. Ownership of Data

- 8.1. Pursuant to Education Code section 17316, this Agreement creates a non-exclusive and perpetual license for the District to use, at its discretion, all plans including, but not limited to, record drawings, specifications, estimates and other documents that Architect or its Consultants prepare or cause to be prepared pursuant to this Agreement.
- 8.2. Architect retains all rights to all copyrights over designs and other intellectual property embodied in the plans, record drawings, specifications, estimates, and other documents that Architect or its Consultants prepare or cause to be prepared pursuant to this Agreement.

- 8.3. Architect shall perform the Services and prepare all documents under this Agreement with the assistance of Computer Aided Design Drafting Technology ("CADD") (e.g., AutoCAD). Architect shall deliver to District all drawings in DWG format. As to any drawings that Architect provides in a CADD file format, the District acknowledges that anomalies and errors may be introduced into data when it is transferred or used in a computer environment, and that the District should rely on hard copies of all documents.
- 8.4. In order to document exactly what CADD information was given to the District, Architect and District shall each date and sign a "hard" copy of reproducible documents that depict the information at the time Architect produces the CADD information. The District agrees to release Architect from all liability, damages, and/or claims that arise due to any changes made to this information by anyone other than Architect or its Consultant(s) subsequent to it being given to the District.
- 8.5. Following the termination of this Agreement, for any reason whatsoever, Architect shall promptly deliver to the District upon written request and at no cost to the District the following items (hereinafter "Instruments of Service"), which the District shall have the right to utilize in any way permitted by statute:
 - 8.5.1. One (1) set of the Contract Documents, including the bidding requirements, specifications, and all existing cost estimates for the Project, in hard copy, reproducible format.
 - 8.5.2. One (1) set of fixed image CADD files in DXF format of the drawings that are part of the Contract Documents.
 - 8.5.3. One (1) set of non-fixed image CADD drawing files in DXF or DWG or both formats of the site plan, floor plans (architectural, plumbing, structural, mechanical and electrical), roof plan, sections and exterior elevations of the Project.
 - 8.5.4. All finished or unfinished documents, studies, reports, calculations, drawings, maps, models, photographs, technology data and reports prepared by the Architect under this Agreement.
 - 8.5.5. The obligation of Section 8.5 of this Agreement shall survive the termination of this Agreement for any reason whatsoever.
- 8.6. In the event the District changes or uses any fully or partially completed documents without Architect's knowledge or participation or both, the District agrees to release Architect of responsibility for such changes, and

shall hold Architect harmless from and against any and all claims on account of any damages or losses to property or persons, or economic losses, arising out of that change or use, unless Architect is found to be liable in a forum of competent jurisdiction. In the event that the District uses any fully or partially completed documents without the Architect's full involvement, the District shall remove all title blocks and other information that might identify Architect and its Consultants.

Article 9. Termination of Contract

- 9.1. District's Request for Assurances: If District at any time reasonably believes that Architect is or may be in default under this Agreement, District may in its sole discretion notify Architect of this fact and request written assurances from Architect of performance of Services and a written plan from Architect to remedy any potential default under the terms this Agreement that the District may advise Architect of in writing. Architect shall, within ten (10) days of District's request, deliver a written cure plan that meets the requirements of the District's request for assurances. Architect's failure to provide such written assurances of performance and the required written plan, within ten (10) days of request, will constitute a material breach of this Agreement sufficient to justify termination for cause.
- 9.2. District's Termination of Architect for Cause: If Architect fails to perform Architect's duties to the satisfaction of the District, or if Architect fails to fulfill in a timely and professional manner Architect's material obligations under this Agreement, or if Architect shall violate any of the material terms or provisions of this Agreement, the District shall have the right to terminate this Agreement, in whole or in part, effective immediately upon the District giving written notice thereof to the Architect. In the event of a termination pursuant to this subdivision, Architect may invoice the District for all Services performed until the notice of termination, but the District shall have the right to withhold payment and deduct any amounts equal to the District's costs because of Architect's actions, errors, or omissions. District may, at its discretion, provide the Architect time to cure its default or breach.
- 9.3. District's Termination of Architect for Convenience: District shall have the right in its sole discretion to terminate the Agreement for its own convenience. In the event of a termination for convenience, Architect may invoice District and District shall pay all undisputed invoice(s) for Services performed until the District's notice of termination for convenience.
- 9.4. Architect's Termination of Agreement for Cause: Architect has the right to terminate this Agreement if the District does not fulfill its material

obligations under this Agreement and fails to cure such material default within sixty (60) days of receipt of written notice of said defaults, or if the default cannot be cured within sixty (60) days, commence to cure such default, diligently pursue such cure, and complete the cure within a reasonable time following written notice and demand from Architect. Such termination shall be effective thirty (30) days after receipt of written notice from Architect to the District. Architect may invoice the District and the District shall pay all undisputed invoice(s) for Services performed until Architect's notice of termination.

- 9.5. Effect on Pre-Termination Services: Except as indicated in this Article, termination shall have no effect upon any of the rights and obligations of the Parties arising out of any transaction occurring prior to the effective date of such termination.
- 9.6. Ceasing Services upon Termination: If, at any time in the progress of the Design of the Project, the Governing Board of the District determines that the Project should be terminated, Architect, upon written notice from the District of such termination, shall immediately cease Services on the Project. The District shall pay Architect only the fee associated with the Services provided since the last invoice that has been paid and up to the notice of termination.
- 9.7. Project Suspension: If the District suspends the Project for more than one hundred twenty (120) consecutive days, Architect shall be compensated for Services performed prior to notice of that suspension. When the Project is resumed, the schedule shall be adjusted and Architect's compensation shall be equitably adjusted to provide for expenses incurred in the resumption of the Architect's Services. Architect shall make every effort to maintain the same Project personnel after suspension. If the District suspends the Project for more than two (2) years, Architect may terminate this Agreement by giving written notice.

Article 10. Indemnity/Architect Liability

- 10.1. To the furthest extent permitted by California law and in accordance with California Civil Code section 2782.8, Architect shall indemnify and hold free and harmless the District, its Governing Board, agents, representatives, officers, consultants, employees, trustees, and members ("the Indemnified Parties") from any and all claims, demands, causes of action, costs, expenses, liability, loss, damage or injury of any kind, in law or equity ("Claim(s)") to the extent that the Claim(s) arises out of, pertains to, or relates to the negligence, recklessness, or willful misconduct of the Architect, its directors, officers, employees, subcontractors, consultants, or

agents, arising out or, connected with, or resulting from the performance of the Services, the Project, of this Agreement.. Architect, to the furthest extent permitted by California law, also has the duty to defend the Indemnified Parties from Claim(s) at Architect's own expense, including attorneys' fees and costs, however, in no event shall the cost to defend charged to the Architect exceed the Architect's proportionate percentage of fault. Notwithstanding the previous sentence, in the event one or more defendants is unable to pay its share of defense costs due to bankruptcy or dissolution of the business, the design professional shall meet and confer with other parties regarding unpaid defense costs. If a Claim arises out of, or relates in any way to the Services provided under this Agreement, upon the District's or the Architect's request, the District and the Architect agree to undertake good faith measures to allow the Architect to assist the District in resolving the dispute or litigation. The Architect's assistance, described as "Mandatory Assistance" in Exhibit A, Section B.8, shall be provided at Architect's own expense and excluded from any reimbursement calculation. At the commencement of the Mandatory Assistance Phase, District and Architect shall also negotiate in good faith as to the scope and extent of further assistance, including consideration of a joint defense agreement if appropriate. During the Mandatory Assistance Phase, each Party shall be responsible for their own attorneys' fees and costs incurred; however, each Party reserves its rights pursuant to Civil Code section 2782.8.

- 10.2. Architect shall pay and satisfy any judgment, award, or decree that may be rendered against the Indemnified Parties in any Claim as defined in Article 10.1. These amounts may be paid by Architect to District or the District may in reasonable good faith withhold those costs from amounts owing to Architect, pending resolution of the dispute.
- 10.3. Architect's duty to indemnify under this Agreement shall apply during the term of this Agreement and shall survive any expiration or termination of this Agreement until such Claim(s) are barred by the applicable statute of limitations and is in addition to any other rights or remedies that the District may have under the law or under this Agreement.

Article 11. Fingerprinting

- 11.1. Pursuant to Education Code section 45125.2, the District has determined on the basis of scope of Services in this Agreement, that Architect, its Consultants and their employees will have only limited contact with pupils. Architect shall promptly notify the District in writing of any facts or circumstances which might reasonably lead the District to determine that

contact will be more than limited as defined by Education Code section 45125.1(d).

- 11.2. For all workers on District property, the Architect shall comply with all applicable federal, state and local laws regarding COVID-19. Further, except to the extent the Order provides otherwise, the Architect and Architect's personnel shall continue to comply with all other applicable terms in the CDPH's State Public Health Officer Orders.

Article 12. Responsibilities of the District

- 12.1. The District shall examine the documents submitted by the Architect and shall render decisions so as to avoid unreasonable delay in the process of the Architect's Services.
- 12.2. The District shall verbally or in writing advise Architect if the District becomes aware of any fault or defect in the Project, including any errors, omissions or inconsistencies in the Architect's documents. Failure to provide such notice shall not relieve Architect of its responsibility therefore, if any.
- 12.3. The District shall furnish the services of a hazardous material consultant or other consultants when such services are requested in writing by Architect and deemed necessary by the District or are requested by the District. These services shall include: asbestos and lead paint survey; abatement documentation; and specifications related to said matters, which are to be incorporated into bid documents prepared by Architect. If the hazardous materials consultant is furnished by the District and is not a Consultant of the Architect, the specifications shall include a note to the effect that the hazardous materials consultant's specifications are included in the Architect's bid documents for the District's convenience and have not been prepared or reviewed by the Architect. The note shall also direct questions about the hazardous materials consultant's specifications related to asbestos and lead paint survey and/or abatement documentation to the preparer of the hazardous materials consultant's specifications.
- 12.4. The District shall timely provide to the Architect all relevant information in its possession regarding the Project that is necessary for performance of Architect's services.

Article 13. Liability of District

- 13.1. Other than as provided in this Agreement, District's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this

Agreement, in no event shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement or the Services performed in connection with this Agreement.

- 13.2. District shall not be responsible for any damage to persons or property as a result of the use, misuse or failure of any equipment used by Architect, or by its employees, even though such equipment be furnished or loaned to Architect by District.

Article 14. Nondiscrimination

Architect agrees to comply with the provisions of the California Fair Employment and Housing Act as set forth in part 2.8 of division 3 of the California Government Code, commencing at section 12900; the Federal Civil Rights Act of 1964, as set forth in Public Law 88-352, and all amendments thereto; Executive Order 11246; and all administrative rules and regulations found to be applicable to Architect and all of its subcontractors. In addition, Consultant agrees to require like compliance by all of its subcontractor(s).

Article 15. Insurance

- 15.1. Architect shall comply with the insurance requirements for this Agreement, set forth in **Exhibit "E."**
- 15.2. Architect shall provide certificates of insurance and endorsements to District prior to commencement of the work of this Agreement as required in **Exhibit "E."**

Article 16. Covenant against Contingent Fees

Architect warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Architect, to solicit or secure this Agreement, and that it has not paid or agreed to pay any company or person, other than a bona fide employee working solely for the Architect, any fee, commission, percentage, brokerage fee, gift, or any other consideration contingent on or resulting from the award or making of this Agreement. For breach or violation of this warranty, the District shall have the right to annul this Agreement without liability, or in its discretion, to deduct from the contract price or consideration or to recover the full amount of such fee, commission, percentage fee, gift, or contingency.

Article 17. Entire Agreement/Modification

This Agreement, including the Exhibits attached hereto, supersedes all previous contracts and constitutes the entire understanding of the Parties hereto. Architect shall be entitled to no other benefits than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both Parties. Architect specifically acknowledges that in entering this Agreement, Architect relies solely upon the provisions contained in this Agreement and no others.

Article 18. Non-Assignment of Agreement

In as much as this Agreement is intended to secure the specialized Services of the Architect, Architect may not assign, transfer, delegate or sublet any interest therein without the prior written consent of District and any such assignment, transfer, delegation or sublease without the District's prior written consent shall be considered null and void. Likewise, District may not assign, transfer, delegate or sublet any interest therein without the prior written consent of Architect and any such assignment, transfer, delegation or sublease without Architect's prior written consent shall be considered null and void. If an assignment is approved, this Agreement shall be binding on the successors and assign of the parties.

Article 19. Law, Venue

- 19.1. This Agreement has been executed and delivered in the State of California and the validity, enforceability and interpretation of any of the clauses of this Agreement shall be determined and governed by the laws of the State of California.
- 19.2. To the fullest extent permitted by California law, the county in which the District administration office is located shall be the venue for any action or proceeding that may be brought or arise out of, in connection with or by reason of this Agreement.

Article 20. Alternative Dispute Resolution

- 20.1. All claims, disputes or controversies arising out of, or in relation to the interpretation, application or enforcement of this Agreement may be decided through mediation as the first method of resolution. Notice of the demand for mediation of a dispute shall be filed in writing with the other party to the Agreement. The demand for mediation shall be made within a reasonable time after written notice of the dispute has been provided to the other party, but in no case longer than ninety (90) days after initial written notice.
- 20.2. If a claim, or any portion thereof, remains in dispute upon satisfaction of all applicable dispute resolution requirements, the Architect shall comply with

all claims presentation requirements as provided in Chapter 1 (commencing with section 900) and Chapter 2 (commencing with section 910) of Part 3 of Division 3.6 of Title 1 of Government Code as a condition precedent to the Architect's right to bring a civil action against the District. For purposes of those provisions, the running of the time within which a claim must be presented to the District shall be tolled from the time the Architect submits its written claim until the time the claim is denied, including any time utilized by any applicable meet and confer process.

20.3. Pending resolution of the dispute, Architect agrees it will neither rescind the Agreement nor stop the performance of the Services.

Article 21. Tolling of Claims

Architect agrees to toll all statutes of limitations for District's assertion of claims against Architect that arise out of, pertain to, or relate to Contractors' or subcontractors' claims against District involving Architect's work, until the Contractors' or subcontractors' claims are finally resolved.

Article 22. Attorneys' Fees

In the event either party shall bring any action or legal proceeding for damages for any alleged breach of any provision of or performance under this Agreement, to terminate this Agreement, or to enforce, protect or establish any term or covenant of this Agreement or right or remedy of either party, the prevailing party shall be entitled to recover, as a part of the action or proceeding, reasonable attorneys' fees and court costs, including consultants' fees, attorneys' fees and costs for appeal, as may be fixed by the court. The term "prevailing party" shall mean the party who received substantially the relief requested, whether by settlement, dismissal, summary judgment, judgment, or otherwise.

Article 23. Severability

If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.

Article 24. Employment Status

24.1. Architect shall, during the entire term of Agreement, be an independent contractor and nothing in this Agreement is intended nor shall it be construed to create an employer-employee relationship, a joint venture relationship, or to allow the District to exercise discretion or control over the professional manner in which Architect performs the Services that are

the subject matter of this Agreement; provided always, however, that the Services to be provided by Architect shall be provided in a manner consistent with all applicable standards and regulations governing such Services.

- 24.2. Architect understands and agrees that Architect's personnel are not and will not be eligible for membership in or any benefits from any District group plan for hospital, surgical or medical insurance or for membership in any District retirement program or for paid vacation, paid sick leave or other leave, with or without pay or for other benefits which accrue to a District employee.
- 24.3. Should the District, in its discretion, or a relevant taxing authority such as the Internal Revenue Service or the State Employment Development Department, or both, determine that Architect, or any employee or Consultant of Architect, is an employee of the District for purposes of collection of any employment taxes, the amounts payable under this Agreement shall be reduced by amounts equal to both the employee and employer portions of the tax due (and offsetting any credits for amounts already paid by Architect which can be applied against this liability). The District shall then forward those amounts to the relevant taxing authority.
- 24.4. Should a relevant taxing authority determine a liability for past services performed by Architect for the District, upon notification of such fact by the District, Architect shall promptly remit such amount due or arrange with the District to have the amount due withheld from future payments to Architect under this Agreement (again, offsetting any amounts already paid by Architect which can be applied as a credit against such liability).
- 24.5. A determination of employment status pursuant to the preceding two (2) paragraphs shall be solely for the purposes of the particular tax in question, and for all other purposes of this Agreement, Architect shall not be considered an employee of the District. Notwithstanding the foregoing, should any court, arbitrator, or administrative authority determine that Architect is an employee for any other purpose, then Architect agrees to a reduction in District's liability resulting from this Agreement pursuant to principles similar to those stated in the foregoing paragraphs so that the total expenses of District under this Agreement shall not be greater than they would have been had the court, arbitrator, or administrative authority determined that Architect or its employees of Consultants was not an employee.
- 24.6. Nothing in this Agreement shall operate to confer rights or benefits on persons or entities not a party to this Agreement.

Article 25. Certificate of Architect

- 25.1. Architect certifies that the Architect is properly certified or licensed under the laws and regulations of the State of California to provide the professional services that it has herein agreed to perform.
- 25.2. Architect certifies that it is aware of the provisions of the California Labor Code that require every employer to be insured against liability for workers compensation or to undertake self-insurance in accordance with the provisions of that code, and it certifies that it will comply with those provisions before commencing the performance of the Services of this Agreement.
- 25.3. Architect certifies that it is aware of the provisions of California Labor Code and California Code of Regulations that require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects ("Prevailing Wage Laws"). Architect agrees to fully comply with and to require its Consultant(s) to fully comply with all requirements of the Prevailing Wage Laws, if applicable to Architect and its Consultants' professional services to be provided under this Agreement.

Article 26. Cost Disclosure - Documents and Written Reports

Architect shall be responsible for compliance with California Government Code section 7550, if the total cost of the Contract is over five thousand dollars (\$5,000).

Article 27. Notice & Communications

Notices and communications between the Parties to this Agreement may be sent to the following addresses:

District:

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
ATTN: Chris Ralston, Director III, Facilities
EMAIL: chris-ralston@scusd.edu

Architect:

Nacht & Lewis
600 Q Street, Suite 100
Sacramento, CA 95811
ATTN: Brian Maytum

With a Copy to:
Dannis Woliver Kelley
200 California Street #400
San Francisco, CA 94111
ATTN: Deidree Sakai, Esq.

Any notice personally given shall be effective upon receipt. Any notice sent by electronic mail shall be effective the day after transmission. Any notice sent by overnight delivery service shall be effective the day after delivery. Any notice given by mail shall be effective five (5) days after deposit in the United States mail.

Article 28. Disabled Veteran Business Enterprise Participation

Pursuant to section 17076.11 of the Education Code, the District has a participation goal for disabled veteran business enterprises ("DVBEs") of at least three percent (3%), per year, of funds expended each year by the District on projects that use funds allocated by the State Allocation Board pursuant to the Leroy F. Greene School Facilities Act (the "Act"). This Project may use funds allocated under the Act. Therefore, to the extent feasible and pertaining to future hirings, Architect, before it executes the Agreement, shall provide to the District certification of compliance with the procedures for implementation of DVBE contracting goals, appropriate documentation identifying the amount(s) intended to be paid to DVBEs in conjunction with the contract, and documentation demonstrating Architect's good faith efforts to meet these goals.

Article 29. District's Right to Audit

29.1. District retains the right to review and audit, and the reasonable right of access to Architect's and any Consultant's premises to review and audit the Architect's compliance with the provisions of this Agreement ("District's Right"). The District's Right includes the right to inspect, photocopy, and to retain copies, outside of Architect's premises, of any and all Project-related records and other information with appropriate safeguards, if such retention is deemed necessary by the District in its sole discretion. The District shall keep this information confidential, as allowed by applicable law.

- 29.2. The District's Right includes the right to examine any and all books, records, documents and any other evidence of procedures and practices that the District determines is necessary to discover and verify whether Architect is in compliance with all requirements of this Agreement.
- 29.3. If there is a claim for additional compensation or for Extra Services, the District's Right includes the right to examine books, records, documents, and any and all other evidence and accounting procedures and practices that the District determines is necessary to discover and verify all direct and indirect costs, of whatever nature, which are claimed to have been incurred, or anticipated to be incurred.
- 29.4. Architect shall maintain complete and accurate records in accordance with generally accepted accounting practices in the industry. Architect shall make available to the District for review and audit all Project-related accounting records and documents and any other financial data. Upon District's request, Architect shall submit exact duplicates of originals of all requested records to the District.
- 29.5. Architect shall include audit provisions in any and all of its subcontracts, and shall ensure that these sections are binding upon all Consultants.
- 29.6. Architect shall comply with these provisions within fifteen (15) days of the District's written request to review and audit any or all of Architect's Project-related records and information.

Article 30. Other Provisions

- 30.1. Each party warrants that it has had the opportunity to consult counsel and understands the terms of this Agreement and the consequences of executing it. In addition, each party acknowledges that the drafting of this Agreement was the product of negotiation, that no party is the author of this Agreement, and that this Agreement shall not be construed against any party as the drafter of the Agreement.
- 30.2. The individual executing this Agreement on behalf of Architect warrants and represents that she/he is authorized to execute this Agreement and bind the CM to all terms hereof.
- 30.3. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original. A facsimile or electronic signature shall be deemed to be the equivalent of the actual original signature. All

counterparts so executed shall constitute one Agreement binding all the Parties hereto.

- 30.4. Architect shall issue a credit to the District as an offset to the Architect's Fee, an amount equal to fifty percent (50%) of the actual tax benefit derived by the Architect or its shareholders, after deducting associated tax consulting fees based on the Project per Internal Revenue Code section 179D (the Energy Efficient Commercial Buildings deduction).

Article 31. Exhibits "A" through "E" attached hereto are hereby incorporated by this reference and made a part of this Agreement.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date(s) indicated below.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

NACHT & LEWIS ARCHITECTS, INC.

Date: _____, 20____

Date: _____, 20____

By: _____

By: _____

Title: Janea Marking, Chief Business and Operations Officer

Title: Brian Maytum, Vice President and Principal

EXHIBIT "A"

RESPONSIBILITIES AND SERVICES OF ARCHITECT

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EXHIBIT "A"

RESPONSIBILITIES AND SERVICES OF ARCHITECT

Architect shall provide all professional services necessary for completing the following:

SCOPE OF PROJECT

Project Name: Facilities Maintenance and Operations Office Building

Cost Budget: \$500,000 (Construction budget)

BASIC SERVICES

Architect agrees to provide the Services described below:

1. Architect shall be responsible for the professional quality and technical accuracy of all studies, reports, projections, master plans, designs, drawings, specifications and other services furnished by Architect under the Agreement as well as coordination with all master plans, studies, reports and other information provided by District. Architect shall, without additional compensation, correct or revise any errors or omissions in its studies, reports, projections, master plans, design, drawings, specifications and other Services.
2. Architect will use all due care and diligence to confirm that its plans and specifications and all other information provided by or on behalf of the District to potential bidders discloses and publishes any potentially relevant information that could, in any way, have an impact on a Contractor's cost of performance. Architect shall advise the District of the most effective methods of identifying and securing such information as part of each stage of design. Architect shall track for District's benefit all such suggested and disclosed information.
3. The District shall provide all information available to it to the extent the information relates to Architect's scope of work. This information shall include, if available,
 - a. As-builts;
 - b. Physical characteristics;
 - c. Legal limitations and utility locations for the Project site(s);
 - d. Written legal description(s) of the Project site(s);
 - e. Grades and lines of streets, alleys, pavements, and adjoining property and structures;

- f. Adjacent drainage;
- g. Rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, and boundaries and contours of the Project site(s);
- h. Locations, dimensions and necessary data with respect to existing buildings, other improvements and trees;
- i. Information concerning available utility services and lines, mechanical and other services, both public and private, above and below grade, including inverts and depths;
- j. Surveys, reports, as-built drawings, record drawings; and
- k. Subsoil data, chemical data, and other data logs of borings.

Architect shall Visually Verify this information and all existing Project utilities, including capacity, and document the location of existing utility lines, telephone, water, sewage, storm drains and other lines on or around the Project to the extent determinable by the documents provided by the District.

If Architect determines that the information or documentation the District provides is insufficient for purposes of design, or if Architect requires: a topographical survey; a geotechnical report; structural, mechanical, and/or chemical tests; tests for air and/or water pollution; test borings; test pits; determinations of soil bearing values; percolation tests; ground corrosion tests; resistivity tests; tests for hazardous materials; tests for anticipating subsoil conditions; and/or other information that the District has not provided, then, at the soonest possible time after Architect has become aware that this additional information is needed, the Architect shall request that the District acquire that information. If the Parties mutually agree in writing, this additional information and service shall be procured through the Architect, who may invoice the District for those services as Extra Services.

- 4. **Technology Backbone.** Architect shall be responsible for the coordination of the design and the layout of the technology backbone system with the District's technology consultant, and lay out any included technology backbone system. The coordination effort shall include location and routing of raceways, conduits and outlets and the required spaces to accommodate electrical, data and communication wiring. Architect and Consultant(s) shall prepare and be responsible for documents prepared by the Architect based on the information provided by the District's technology consultant as appropriate to the level of design completion.
- 5. **District Standards.** Architect shall incorporate into its work and the work of all Consultants the adopted District standards for facilities and construction.

High Performance Schools. If the District adheres to the Collaborative for High Performance School (“CHPS”) Best Practice Standards, the Services provided by the Architect shall incorporate the CHPS Best Practice Standards and criteria to the extent feasible.

6. **Mandatory Assistance.** If a third party dispute or litigation, or both, arises out of, or relates in any way to the Services provided under this Agreement, upon the District's request, the Architect, its agents, officers, and employees agree to assist in resolving the dispute or litigation. Architect's assistance includes, but is not limited to, providing professional consultations, attending mediations, arbitrations, depositions, trials or any event related to the dispute resolution and/or litigation (“Mandatory Assistance”).

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C. PRE-DESIGN AND START-UP SERVICES

1. Project Initiation

Upon final execution of the Agreement with the District, Architect shall:

- a. Within the first week following execution of the Agreement, review the proposed Schedule of Services set forth in **Exhibit "C"** to the Agreement and prepare a detailed scope of work list and work plan for documentation to the District's satisfaction. This scope of work list and work plan will identify specific tasks including, but not limited to: interviews, data collection, analysis, report preparation, planning, architectural programming, concepts and schematic design preparation and estimating that are part of the work of the Project. Architect shall also identify milestone activities or dates, specific task responsibilities, required completion times necessary for review and approval by the District and by all regulatory agencies and additional definition of deliverables.
- b. Review the developed work plan with the District and its representatives to familiarize them with the proposed tasks and schedule and develop necessary modifications.

2. Development of Architectural Program

Architect shall prepare for the District's review of an architectural program as follows:

- a. Perform pre-design investigations to establish appropriate guidelines around which and within which the Project is to be designed. Identify design issues relating to functional needs, directives and constraints imposed by regulatory codes. Review all data pertinent to the Project including survey, site maps, geotechnical reports and recommendations, soil testing results reports, and pertinent historical data, and other relevant information provided by District.
- b. Review DSA codes pertaining to the proposed Project design.
- c. Identify design issues relating to functional needs, directives and constraints imposed by applicable regulatory codes.
- d. Based on survey and topography data provided by the District, input into computer and develop existing conditions base for the Schematic Design Phase.
- e. Administer Project as required to coordinate work with the District and among Consultants.

- f. Review District-provided standards for facilities and construction, including but not limited to designation of any material, product, thing or service by specific brand or trade name pursuant to Public Contract Code section 3400, subdivision (c).

3. **Construction Cost Budget**

- a. Architect shall have responsibility to further develop, review, and reconcile the Construction Cost Budget within the parameters of the Construction Budget established by the District for the Project. The estimates forming the basis of the Construction Cost Budget are to be based on the developed functional architectural program as approved by the District. The following conditions apply to the Construction Cost Budget prepared by the Architect:
 - (i) All costs are to be based on current bid prices, with escalation rate and duration clearly identified as a separate line item; rate of cost escalation and projected bid and construction dates are to be approved by the District and its representatives.
 - (ii) Format shall be estimated space use square foot costs (classroom sq. ft. costs, office space, etc.
 - (iii) Contingencies for design, bidding, and construction are to be included as individual line items, with the percentage and base of calculation clearly identified.
 - (iv) Architect shall include all information and estimates from the District and/or the Construction Manager that are intended to be part of the Construction Cost Budget.
 - (v) One week prior to submittal of documents, Architect shall submit its proposed Construction Cost Budget to the District and the Construction Manager for review and approval. At that time, Architect shall coordinate with the District and the Construction Manager to further develop, review, and reconcile the Construction Cost Budget.
 - (vi) Mechanical, electrical, civil, landscape and estimating consultant(s) shall participate in the progress meeting as appropriate and shall provide input and feedback into the development of the Construction Cost Budget.
- b. The Construction Cost Budget will inform the District's Construction Budget for the Project. The accuracy of the Construction Cost Budget shall be the responsibility of the Architect.

4. **Presentation**

If requested, Architect, along with any involved consultant(s), shall present and review with the District and, if directed, with the District's Governing Board, the summary and detail of work involved in this Phase, including two-dimensional renderings of any proposed facility suitable for public presentation.

5. **Deliverables and Numbers of Copies**

Within thirty (30) days of the end of this Phase, Architect shall provide to the District an electronic copy of the following items produced in this Phase:

- a. Architectural Program (include comparison between developed program and "model" program, include narrative explaining any substantial deviations);
- b. Site Plan;
- c. Revised Construction Cost Budget;
- d. Final Schedule of Services;
- e. Meeting Reports/Minutes from the Kick-off and other meetings; and
- f. Renderings, if requested by District.

6. **Meetings**

During this Phase, Architect shall attend, take part in, and, when indicated, conduct meetings, site visits, and workshops minimally on a bi-weekly basis.

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D. SCHEMATIC DESIGN PHASE

Upon District's acceptance of Architect's work in the previous Phase and assuming District has not delayed or terminated the Agreement, Architect shall prepare for the District's review a Schematic Design Study, containing the following items as applicable to the Project scope, as follows:

1. Prepare and review with District staff a scope of work list and work plan identifying specific tasks including, but not limited to: interviews, data collection, analysis, report preparation, planning, architectural programming, concepts and schematic design preparation and estimating that are part of the work of the Project. Also identified will be milestone activities or dates, specific task responsibilities of the Architect, required completion times necessary for the review and approval by the District and by pertinent regulatory agencies and additional definition of deliverables.
2. Review the developed work plan with the District and its representatives to familiarize them with the proposed tasks and schedule and develop necessary modifications.
3. **Architectural**
 - a. Scaled floor plans showing overall dimensions, identifying the various major areas and their relationship. Include circulation and room-by-room tabulation of all net usable floor areas and a summary of gross floor area. Also, provide typical layouts of major equipment or operational layout.
 - b. Preliminary building exterior elevations and sections in sufficient detail to demonstrate design concept indicating location and size of fenestration.
 - c. As applicable, identify proposed roof system, deck, insulation system, and drainage technique.
 - d. Identify minimum finish requirements, including ceiling, floors, walls, doors, windows, and types of hardware.
 - e. Identify code requirements, include occupancy classification(s) and type of construction.
4. **Structural**
 - a. Layout structural systems with dimensions and floor elevations. Identify structural systems (including pre-cast, structural steel with composite deck, structural steel bar joists) with preliminary sizing identified.

- b. Identify foundation systems (including fill requirements, piles, caissons, spread footings) with preliminary sizing identified.

5. **Mechanical**

- a. Calculate block heating, ventilation, and cooling loads including skin versus internal loading.
- b. Select a minimum of two (2) HVAC systems that appear compatible with loading conditions for subsequent life cycle costing.
- c. Show selected system on drawings as follows:
 - (i) Single line drawing(s) of all mechanical equipment spaces, ductwork and pipe chases.
 - (ii) Location and preliminary sizing of all major equipment and duct work in allocated spaces.
 - (iii) Schematic piping.
 - (iv) Temperature control zoning.
- d. Provide design criteria to include the intent base of design for the Project.
- e. Evaluate and confirm the load requirements of all equipment and systems, the impact of those on existing facilities, and the requirements to increase these loads to accommodate the increase.

6. **Electrical**

- a. Calculate overall approximate electrical loads.
- b. Identify proposed electrical system for service, power, lighting, low voltage and communication loads, including proposed or planned additional buildings or other facilities on the Project site.
- c. Show system(s) selected on drawings as follows:
 - (i) Single line drawing(s) showing major distribution system.
 - (ii) Location and preliminary sizing of all major electrical systems and components including:

- (A) Load centers.
 - (B) Main panels.
 - (C) Switch gear.
- d. Provide design criteria to include the intent base of design for the Project.
 - e. Evaluate and confirm the load requirements of all equipment and systems, the impact of those on existing facilities, and the requirements to increase these loads to accommodate the increase.

7. **Civil**

- a. Develop on and off site utility systems such as sewer, water, storm drain, firewater lines and fire hydrants.
- b. Identify surface improvements including roadways, walkways, parking (with assumed wheel weights), preliminary finish grades and drainage.
- c. Coordinate finish floor elevations with architectural site plan.

8. **Specifications**

Prepare outline specifications of proposed architectural, structural, mechanical and electrical materials, systems and equipment and their criteria and quality standards. Architect is to use District's standardized equipment/material list for new construction and modernization in development of the Project design and specifications. Architect shall review and comment on District's construction bid contracts and contract documents (the "Division 0" and "Division 1" documents) as part of its Services under the Agreement.

9. **Construction Cost Budget**

Revise the Construction Cost Budget for the Project. Along with the conditions identified in the preceding Phase, the following conditions apply to the revised Construction Cost Budget:

- a. Schematic Estimates: This estimate consists of unit cost applied to the major items and quantities of work. The unit cost shall reflect the complete direct current cost of work. Complete cost includes labor, material, waste allowance, sales tax and subcontractor's mark-up.
 - (i) General conditions shall be applied separately. This estimate shall be prepared by specification section and summarized by the CSI categories.

- b. The estimate shall separate the Project's building cost from site and utilities cost. Architect shall submit to the District the cost estimating format for prior review and approval.
- c. Escalation: all estimates shall be priced out at current market conditions. The estimates shall incorporate all adjustments as appropriate, relating to mid-point construction, contingency, and cost index (i.e. Lee Saylor Index).
- d. The Construction Cost Budget for the Project must at no point exceed the District's Construction Budget. The accuracy of the Construction Cost Budget shall be the responsibility of the Architect.
- e. Architect shall submit its proposed Construction Cost Budget to the District and the Construction Manager for review and approval. At that time, Architect shall coordinate with the District and Construction Manager to further develop, review, and reconcile the Construction Cost Budget.
- f. At the end of this Phase, the Construction Cost Budget may include design contingencies of no more than ten percent (10%) in the cost estimates.

10. Deliverables and Numbers of Copies

Within thirty (30) days of the end of this Phase, Architect shall provide to the District a hard copy of the following items produced in this phase, together with one (1) copy of each item in electronic format:

- a. Breakdown of Construction Cost Budget as prepared for this Phase;
- b. Meeting reports/minutes;
- c. Schematic Design Package with alternatives;
- d. Statement indicating changes made to the Architectural Program and Schedule;
and
- e. Copy of the DSA file, including all correspondence and meeting notes to date, or notification in writing that Architect has not met or corresponded with DSA.

11. Presentation

- a. Architect shall present and review with the District the detailed Schematic Design.

- b. The Schematic Design shall be revised within the accepted program parameters until a final concept within the accepted Construction Cost Budget has been accepted and approved by the District at no additional cost to the District.

12. **Meetings**

During this Phase, Architect shall attend, take part in, and, when indicated, conduct meetings, site visits, and workshops minimally on a bi-weekly basis.

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E. DESIGN DEVELOPMENT PHASE

Upon District's acceptance of Architect's work in the previous Phase and assuming District has not delayed or terminated the Agreement, Architect shall prepare from the accepted deliverables from the Schematic Design Phase, the Design Development Phase documents consisting of the following for each proposed system within Architect's scope of services:

1. Architectural

- a. Scaled, dimensioned floor plans with final room locations including all openings.
- b. 1/8" scale building sections showing dimensional relationships, materials and component relationships.
- c. Exterior elevations of all proposed new buildings, existing buildings to be renovated and all architectural elements of the Project.
- d. Identification of all fixed equipment to be installed in Project.
- e. Interior finishes identified and located within the rooms of all buildings.
- f. Site plan completely drawn with beginning notes and dimensions including grading and paving.
- g. Preliminary development of details and large scale blow-ups.
- h. Legend showing all symbols used on drawings.
- i. Floor plans identifying all fixed and major movable equipment and furniture.
- j. Further refinement of Outline Specifications for architectural, structural, mechanical, electrical, civil and landscape manuals, systems and equipment.
- k. Typical reflected ceiling development including ceiling grid and heights for each ceiling to be used, showing:
 - (i) Light fixtures.
 - (ii) Ceiling registers or diffusers.
 - (iii) Access Panels.

2. **Structural**

- a. Structural drawings with all major members located and sized.
- b. Establish final building and floor elevations.
- c. Preliminary specifications.
- d. Preliminary calculations for the structural systems including lateral force resistive systems, foundations, and all structural system components.
- e. Identify foundation requirement (including fill requirement, piles) with associated soil pressure, water table and seismic center.

3. **Mechanical**

- a. Heating and cooling load calculations as required and major duct or pipe runs sized to interface with structural.
- b. Major mechanical equipment should be scheduled indicating size and capacity.
- c. Ductwork and piping should be substantially located and sized.
- d. Plumbing plans for the Project shall indicate numbers and locations of fixtures and be in conformance with the code-mandated fixture count requirements of the Project.
- e. Devices in ceiling should be located.
- f. Legend showing all symbols used on drawings.
- g. More developed Outline Specifications indicating quality level and manufacture.
- h. Control Systems identified.
- i. Further evaluation and confirmation of the load requirements of all equipment and systems, the impact of those on existing facilities, and the requirements to increase these loads to accommodate the increase.

4. **Electrical**

- a. All lighting fixtures should be located and scheduled showing all types and quantities of fixtures to be used, including proposed lighting levels for each usable space.
- b. All major electrical equipment should be scheduled indicating size and capacity.

- c. Complete electrical distribution including a one-line diagram indicating final location of switchboards, communications, controls (high and low voltage), motor control centers, panels, transformers and emergency generators, if required. Low-voltage system includes fire alarm system, security system, clock and public address system, bell system, voice-data system, and telecom/technology system.
- d. Legend showing all symbols used on drawings.
- e. More developed and detailed Outline Specifications indicating quality level and manufacture.
- f. Further evaluation and confirmation of the load requirements of all equipment and systems, the impact of those on existing facilities, and the requirements to increase these loads to accommodate the increase.

5. **Civil**

- a. Further refinement of Schematic Design Phase development of on and off site utility systems for sewer, electrical, water, storm drain and fire water. Includes, without limitation, pipe sizes, materials, invert elevation location and installation details.
- b. Further refinement of Schematic Design Phase roadways, walkways, parking and storm drainage improvements. Includes details and large scale drawings of curb and gutter, manhole, thrust blocks, paved parking and roadway sections.

6. **Bid Documents**

Architect shall review and comment on District's construction bid contracts and contract documents (the "Division 0" documents and "Division 1" documents) as part of its Services under the Agreement.

7. **Construction Cost Budget**

- a. Revise the Construction Cost Budget for the Project. Along with the conditions identified in the Agreement and the preceding Phases, the following conditions apply to the revised Construction Cost Budget:
 - (i) Design Development Estimate: This further revised estimate shall be prepared by specification section, summarized by CSI category and divided by trade and work item. The estimate shall include individual item unit costs of materials, labor and equipment. Sales tax, Contractor's mark-ups, and general conditions shall be listed separately.

- (ii) The Construction Cost Budget for the Project must at no point exceed the District's Construction Budget. The accuracy of the Construction Cost Budget shall be the responsibility of the Architect.
 - (iii) At this stage of the design, the Construction Cost Budget may include design contingencies of no more than ten percent (10%) in the cost estimates.
- b. Architect shall submit its proposed Construction Cost Budget to the District and the Construction Manager for review and approval. At that time, the Architect shall coordinate with the District and the Construction Manager to further develop, review, and reconcile the Construction Cost Budget.

8. Deliverables and Numbers of Copies

Architect shall provide to the District a hard copy of the following items produced in this phase, together with one (1) copy of each item in electronic format:

- a. Design Development drawing set from all professional disciplines necessary to deliver the Project;
- b. Specifications;
- c. Revised Construction Cost Budget; and
- d. Copy of the DSA file, including all correspondence and meeting notes to date, or notification in writing that Architect has not met or corresponded with DSA.

The Design Development deliverables shall be revised within the accepted program parameters until a final concept within the accepted Construction Cost Budget has been accepted and approved by the District at no additional cost to the District.

9. Meetings

During this Phase, Architect shall attend, take part in, and, when indicated, conduct meetings, site visits, and workshops minimally on a bi-weekly basis.

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F. CONSTRUCTION DOCUMENTS PHASE

Upon District's acceptance of Architect's work in the previous Phase and assuming District has not delayed or terminated the Agreement, Architect shall prepare from the accepted deliverables from the Design Development Phase the Construction Documents consisting of the following for each proposed system within Architect's scope of work. All Projects subject to DSA's jurisdiction shall be submitted for review, back check, and approval, under the electronic plan review process ("EPR process"), rather than paper submission.

1. Construction Documents – 100% / Completion Stage:

a. Architectural

- (i) Completed site plan.
- (ii) Completed floor plans, elevations, and sections.
- (iii) Architectural details and large blow-ups completed.
- (iv) Finish, door, and hardware schedules completed, including all details.
- (v) Site utility plans completed.
- (vi) Fixed equipment details and identification completed.
- (vii) Reflected ceiling plans completed.

b. Structural

- (i) Structural floor plans and sections with detailing completed.
- (ii) Structural calculations completed.

c. Mechanical

- (i) Large scale mechanical details complete.
- (ii) Mechanical schedules for equipment completed.
- (iii) Completed electrical schematic for environmental cooling and exhaust equipment.
- (iv) Complete energy conservation calculations and report.

d. **Electrical**

- (i) Lighting and power plan showing all switching and controls. Fixture schedule and lighting details completed.
- (ii) Distribution information on all power consuming equipment, including lighting, power, signal and communication device(s) branch wiring completed.
- (iii) All electrical equipment schedules completed.
- (iv) Special system components plans completed.
- (v) Electrical load calculations completed.

e. **Civil**

All site plans, site utilities, parking and roadway systems completed.

f. **Construction Cost Budget**

- (i) Revise the Construction Cost Budget for the Project. Along with the conditions identified in the preceding phases, Architect shall update and refine the fifty percent (50%) Construction Documents Phase revisions to the Construction Cost Budget.
- (ii) The Construction Cost Budget for the Project must at no point exceed the District's Construction Budget. The accuracy of the Construction Cost Budget shall be the responsibility of the Architect.
- (iii) Architect shall submit its proposed Construction Cost Budget to the District and the Construction Manager for review and approval. At that time, Architect shall coordinate with the District and the Construction Manager to further develop, review, and reconcile the Construction Cost Budget.
- (iv) At this stage of the design, the Construction Cost Budget shall not include any design contingencies in excess of the cost estimates.

g. **Specifications**

- (i) Complete development and preparation of technical specifications describing materials, systems and equipment, workmanship, quality and performance criteria required for the construction of the Project.

- (ii) No part of the specifications shall call for a designated material, product, thing, or service by specific brand or trade name unless:
 - (A) The specification is followed by the words "or equal" so that bidders may furnish any equal material, product, thing, or service, as required by Public Contract Code section 3400, or
 - (B) The designation is allowable by specific allowable exemptions or exceptions pursuant to Public Contract Code section 3400.
- (iii) Specifications shall not contain restrictions that will limit competitive bids other than those required for maintenance convenience by the District and only with District's prior approval.
- (iv) At one hundred percent (100%) review, District shall review the Specifications and shall direct Architect to make corrections at no cost to the District.
- (v) Coordination of the Specifications with specifications developed by other disciplines.
- (vi) Specifications shall be in CSI format.

h. Constructability Review

The District and/or its designee, at its sole discretion, shall have the right to conduct a constructability review of the Construction Documents. A report shall be given to the Architect who shall make necessary changes along with providing written comments for each item listed in the report. Conducting a constructability review does not excuse the Architect's obligation to provide Services that shall comply with professional architectural standards, including the standard of care applicable to architects designing public school facilities and applicable requirements of federal, state, and local law.

i. Deliverables and Numbers of Copies

Within thirty (30) days of the end of this Phase, Architect shall provide to the District a hard copy of the following items produced in this Phase, together with one (1) copy of each item in electronic format:

- (i) Working drawings;
- (ii) Specifications;
- (iii) Engineering calculations;

- (iv) Construction Cost Budgets;
- (v) Statement of requirements for testing and inspection of service for compliance with Construction Documents and applicable codes;
- (vi) Copy of DSA file including all correspondence, meeting, minutes or reports, back-check comments, checklists to date; and
- (vii) Statement indicating any authorized changes made to the design from the last Phase and the cost impact of each change on the previously approved Construction Cost Budget. If no design changes occur but shifts of costs occur between disciplines, identify for District review.

2. Construction Documents Final Back-Check Stage:

- a. The Construction Documents final back-check stage shall be for the purpose of the Architect incorporating all regulatory agencies' comments into the drawings, specifications, and estimate. All changes made by the Architect during this stage shall be at no additional cost to the District.
- b. The final contract documents delivered to the District upon completion of the Architect's work shall be the Bid Set and shall consist of the following:
 - (i) Specifications: Original word-processed technical specifications on reproducible masters in CSI format.
- c. Architect shall update and refine the Consultants' completed Contract Documents.
- d. Conclusion of Construction Document Phase requires final stamp-out by DSA.

3. Meetings

During this Phase, Architect shall attend, take part in, and, when indicated, conduct meetings, site visits, and workshops minimally on a monthly basis.

G. BIDDING PHASE

Upon District's acceptance of Architect's work in the previous Phase and assuming District has not delayed or terminated the Agreement, Architect shall perform Bidding Phase services for District as follows:

1. Contact potential bidders and encourage their participation in the Project.
2. Coordinate the development of the bidding procedures and the construction Contract Documents with the District.
3. The development of the bidding procedures and the construction Contract Documents shall be the joint responsibility of the District and Architect. Nevertheless, Architect will use all due care and diligence to confirm that its plans and specifications and all other information provided by or on behalf of the District to potential bidders discloses and publishes any potentially relevant information that could, in any way, have an impact on a Contractor's cost of performance.
4. While the Project is being advertised for bids, all questions concerning intent shall be referred to the District for screening and subsequent processing through Architect.
5. In the event that items requiring interpretation of the drawings or specifications are discovered during the bidding period, those items shall be analyzed by the Architect for decision by the District as to the proper procedure required. Corrective action will be in the form of an addendum prepared by the Architect and issued by the District.
6. Attend bid opening.
7. Coordinate with Architect Consultants.
8. Respond to District and potential bidder questions and clarifications.
9. Deliverables and Number of Copies

Within thirty (30) days of the end of this Phase, Architect shall provide to the District a hard copy of the following items produced in this Phase, together with one (1) copy of each item in electronic format:

- a. Meeting report/minutes from the kick-off meeting;
- b. Meeting report/minutes from the pre-bid site walk; and
- c. Upon completion of the Bidding Phase, Architect shall produce a Conforming Set of plans and specifications incorporating all addenda issued thus far. Architect shall supply District with two (2) complete, reproducible sets of plans and specifications marked as a Conforming Set.

H. CONSTRUCTION CONTRACT ADMINISTRATION PHASE

Upon District's acceptance of Architect's work in the previous Phase and assuming District has not delayed or terminated the Agreement, Architect shall perform Construction Contract Administration Phase services for the District as follows:

1. Architect's responsibility to provide basic services for the Construction Phase under the Agreement commences with the award of the contract for construction and terminates upon satisfactory performance and completion of all tasks in this phase and commencement of the Closeout Phase or upon the District's terminating the Agreement, whichever is earlier.
2. **Construction Oversight and Project Certification Process**
 - a. Architect shall ensure that the Project Inspector is approved by the DSA for the Project by submitting the applicable Inspector's Qualification Record (form DSA 5 or more current version) to and by obtaining approval from the DSA prior to commencement of construction and prior to requesting issuance of project inspections cards (form DSA 152 or more current version).
 - b. Architect shall request issuance of the proper number of project inspection cards (forms DSA 152 or more current version) by electronically submitting form DSA 102-IC (or more current version) to the DSA after the construction contract has been awarded. Architect shall provide project inspection cards to the Project Inspector prior to commencement of construction.
 - c. Prior to commencement of construction, Architect shall provide (1) a copy of the DSA approved construction documents and (2) the DSA approved Statement of Structural Tests and Special Inspections (form DSA 103 or more current version) prepared by Architect to the Project Inspector and Laboratory of Record.
 - d. Architect shall prepare and submit a Contract Information form (form DSA 102 or more current version) for all construction contracts.
 - e. Architect shall maintain such personal contact with the Project as is necessary to assure themselves of compliance, in every material respect, with the DSA-approved construction documents. Personal contact shall include visits to the Project site by the Architect or engineer or their qualified representative to observe construction.
 - f. Architect shall notify DSA as to the disposition of materials noted on laboratory testing, and/or special inspection, reports as not conforming to the DSA-approved construction documents.
 - g. Architect shall respond to DSA field trip notes as necessary.

- h. Architect shall submit an interim Verified Report (form DSA 6-AE or more current version) to the DSA electronically and a copy to the Project Inspector for each of the applicable nine (9) sections of form DSA 152 prior to the Project Inspector signing off that section of the project inspection card.
- i. Architect shall submit a Statement of Final Actual Project Cost (form DSA 168 or more current version) to the DSA.
- j. Architect shall submit Verified Reports (form DSA 6-AE or more current form) to the DSA and to the Project Inspector if any of the following events occur: (1) when construction is sufficiently complete in accordance with the DSA-approved construction documents so that the District can occupy or utilize the Project; (2) work on the Project is suspended for a period of more than one month; (3) the services of the Architect are terminated for any reason prior to completion of the Project; or (4) DSA requests a Verified Report.

3. Change Orders

- a. Architect shall review all of Contractor's change order requests to determine if those requests are valid and appropriate. Architect shall provide a recommendation to District as to whether the change should be approved, partially approved, returned to the Contractor for clarification, or rejected.
- b. Architect shall furnish all necessary Construction Change Documents and additional drawings for supplementing, clarifying, and/or correcting purposes and for change orders. The District shall request these Construction Change Documents and drawings from the Architect, which shall be provided at no additional cost unless designated as Extra Services by the District. The original tracing(s) and/or drawings and contract wording for change orders shall be submitted to the District for duplication and distribution.

4. Submittals

- a. Architect shall review and approve or take other appropriate action upon Contractor's submittals such as: shop drawings, Project data, samples and Construction Change Documents, but only for the purpose of checking for conformance with information given and the design concept expressed in the Contract Documents.
- b. Architect shall review Contractor's schedule of submittals and advise the District on whether that schedule is complete. Architect shall provide the District with proposed revisions to this schedule and advise the District on whether the District should approve this schedule.

- c. Architect's action upon Contractor's submittals shall be taken as expeditiously as possible so as to cause no unreasonable delay in the construction of the Project or in the work of Contractor(s), while allowing sufficient time in the Architect's professional judgment to permit adequate review. In no case shall the review period associated with a single, particular submittal exceed twenty-one (21) calendar days from its receipt by the Architect. Architect's response to each submittal shall be a substantive and acceptable response. This twenty-one (21)-day time period shall not include time when a submittal is within the District's control or if the submittal is being reviewed by DSA. In no way does this provision reduce Architect's liability if it fails to prepare acceptable documents.
5. **RFIs.** During the course of construction as part of the basic services, Architect must respond to all Requests for Information ("RFI") as expeditiously as possible so as not to impact and delay the construction progress. In no case shall the review period associated with an RFI exceed seven (7) calendar days from receipt by the Architect. Architect's response to each RFI shall be a substantive and acceptable response. This seven-day time period shall not include time when a submittal is within the District's control or if the submittal is being reviewed by DSA. In no way does this provision reduce the Architect's liability if it fails to prepare acceptable documents. Architect must verify that RFIs are passed through the Project Inspector, if any.
6. **Notices of Deficient Work.** On the basis of on-site observations, Architect shall keep the District informed of the progress and the quality of the work, and shall endeavor to guard the District against defects and deficiencies in the work. Architect shall timely notify the District in writing of any defects or deficiencies in the work by any of the District's Contractors that Architect may observe. However, Architect shall not be a guarantor of the Contractor's performance.
7. **As-Built Drawings.** Architect shall review and evaluate for District the Contractor(s)' documentation of the actual construction performed during the Project that the Contractor(s) should prepare and submit as As-Builts. As-Builts are documents that show the actual construction performed during the Project, including changes necessitated by Construction Change Documents and change orders, and detailed by the District's construction Contractor(s) on a Conforming Set.
8. **Record Drawings.** Architect shall incorporate all information on all As-Builts, sketches, details, and clarifications, and prepare one (1) set of final Record Drawings for the District. The Record Drawings shall incorporate onto one (1) set of drawings, all changes from all As-Builts, sketches, details, and clarifications, including, without limitation, all requests for information, Construction Change Documents and change orders based upon the construction Contractor's representations of actual construction. Architect shall deliver the Record Drawings to the District at completion of the construction in a format acceptable to the District, and it shall be a condition precedent to the District's approval

of Architect's final payment. Architect may insert the following notice on the Record Drawings:

These drawings [or corrected specifications] have been prepared based on information submitted, in part, by others. Architect has provided a review consistent with its legal standard of care.

9. **O&M Manuals and Warranties.** Architect shall review equipment, operation and maintenance manuals, and a complete set of warranty documents for all equipment and installed systems, to ensure that they meet the requirements of the plans and specifications.
10. **Start-up.** Architect shall also provide, at the District's request, architectural/engineering advice to the District on start-up, break-in, and debugging of facility systems and equipment, and on apparent deficiencies or defects in construction following the acceptance of the Contractor's work.
11. **Payment Statements.** Recommendations of Payment by Architect constitute Architect's representation to the District that work has progressed to the point indicated to the best of Architect's knowledge, information, and belief, and that the quality of the work is in general conformance with the Contract Documents.

12. **Deliverables and Number of Copies**

Within thirty (30) days of the end of this Phase, Architect shall provide to the District a hard copy of the following items produced in this Phase, together with one (1) copy of each item in electronic format:

- a. Meeting report/minutes from the kick-off meeting;
- b. Observation reports; and
- c. Weekly meeting reports.

13. **Meetings**

During this Phase, Architect shall attend, take part in, and, when indicated, conduct meetings, site visits, and workshops minimally on a bi-weekly basis.

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I. CLOSE OUT PHASE

1. As the Construction Administration Phase progresses, Architect shall perform the following Close Out Phase services for the District as required in a timely manner:
 - a. Architect shall review the Project and observe the construction as required to determine when the Contractor has completed the construction of the Project and shall prepare punch lists of items that remain in need of correction or completion.
 - b. Architect shall collect from the Contractor, review, and forward to the District all written warranties, operation manuals, and spare parts with Architect's recommendation as to the adequacy of these items.
 - c. Architect shall prepare or collect, as applicable, and provide to DSA, all reports required by DSA related to the design and construction of the Project.
 - d. Architect shall respond to the DSA "90-day" letter.
 - e. Architect shall obtain all required DSA approval of all Construction Change Documents and addenda to the Contractor's contract.
 - f. Architect shall prepare a set of As-Built Drawings for the Project, as required by the District.
 - g. Architect shall review and prepare a package of all warranty and O&M documentation.
 - h. Architect shall organize electronic files, plans and prepare a Project binder.
 - i. Architect shall have primary responsibility to coordinate all Services required to close-out the design and construction of the Project with the District and among Consultants.
2. When the design and construction of the Project is complete, the District shall prepare and record with the County Recorder a Notice of Completion for the Project.
3. **Deliverables and Number of Copies**
 - a. Punch list; and
 - b. Upon completion of the Project, all related Project documents, including As-Builts and Record Drawings. These are the sole property of the District.

4. Meetings

During this phase, Architect shall attend, take part in, and, when indicated, conduct meetings, site visits, and workshops as needed.

EXHIBIT "B"

CRITERIA AND BILLING FOR EXTRA SERVICES

The following Extra Services to the Agreement shall be performed by Architect if needed and if authorized or requested by the District:

- A. Providing services as directed by the District that are not part of the Basic Services of this Agreement, or otherwise included within **Exhibit "A."**
- B. Providing deliverables or other items in excess of the number indicated in **Exhibit "A."** Before preparing, providing, sending, or invoicing for extra deliverables, Architect shall inform the District that expected deliverables may be in excess of the number indicated in **Exhibit "A,"** so that the District can procure the additional deliverables itself or direct Architect to procure the deliverables at the District's expense or on the District's account at a specific vendor.
- C. Making revisions in drawings, specifications, or other documents when such revisions are required by the enactment or revisions of codes, laws, or regulations subsequent to the preparation of the Conforming Set.
- D. Providing consultation concerning replacement of work damaged by fire or other cause during construction and furnishing services required in connection with replacement of that work.
- E. Providing services made necessary by the default of Contractor(s).
- F. In the absence of a final Certificate of Payment or Notice of Completion, providing services more than ninety (90) days after the date of completion of work by Contractor(s) and after Architect has completed all of its obligations and tasks under the Agreement.
- G. Providing services as an expert and/or witness for the District in any mediation, arbitration, and/or trial in which the Architect is (1) not a party, and (2) did not in any way cause the dispute that is being adjudicated.
- H. The following rates, which include overhead, administrative cost, and profit, shall be utilized in arriving at the fee for Extra Services and shall not be changed for the term of the Agreement.

Job Title	Hourly Rate
Principal In Charge:	\$345.00
Senior Project Manager:	\$255.00
Project Manager:	\$225.00
Senior Project Architect:	\$240.00
Project Architect:	\$210.00
Designer:	\$175.00
Intern Designer::	\$175.00
Project Administrator:	\$120.00

- I. The mark-up on any approved reimbursable item of Extra Services shall not exceed five percent (5%).
 - 1. The following items are approved for mark-up:
 - a. Sub-consultant Invoices.
 - 2. Any approved item of Extra Services not identified in the above list may not be marked-up.

J. **Format and Content of Invoices** (Extra Services Only)

Architect acknowledges that the District requires Architect’s invoices to include detailed explanations of the Services performed. For example, a six hour charge for “RFIs and CORs” is unacceptable and will not be payable. A more detailed explanation, with specificity, is required. This includes a separate entry for each RFI, PCO, CCD and change order. For example, the following descriptions, in addition to complying with all other terms of this Agreement, would be payable. The times indicated below are just placeholders:

Review RFI 23; review plans and specifications for response to same; prepare responses to same and forward to contractor, district, construction manager, and project inspector.	0.8 hours
Review COR 8; review scope of same and plans and specifications for appropriateness of same; prepare draft change order and language for same.	0.7 hours
Review COR 11; review scope of same and plans and specifications for appropriateness of same; prepare rejection of COR 11 for review by district, CM, IOR.	1.2 hours

END OF EXHIBIT

EXHIBIT "C"

SCHEDULE OF SERVICES

- A. Promptly after the execution of this Agreement, Architect shall prepare and submit for approval to the District a Schedule of Services showing the order in which Architect proposes to carry out Architect's Services ("Schedule of Services"). The Schedule of Services shall apply to the completion of all Services listed hereunder within the times established by this Agreement. The Schedule of Services shall be in the form of a progress chart clearly delineating all important increments and review dates. Architect shall update the Schedule of Services on a monthly basis and deliver two (2) hard copies and one (1) electronic copy to the District along with the monthly billing.
- B. Architect shall complete Services required under the Schematic Design Phase within **One (1) month** after written authorization from District to proceed.
- C. Architect shall complete Services required under Construction Documents Phase within **Five (5) months** after written authorization from District to proceed, and as more specifically indicated below. Excluded from this duration is the time associated with DSA review the Construction Documents back-check stage.
 - 1. Construction Documents **2 months**
 - 2. Bidding/Procurement/Award **1 month**
 - 3. Construction Administration **1 month**
 - 4. Project Closeout **1 month**
- D. The durations stated above include the review periods of **5 months** required by the District.
- E. All times to complete tasks set forth in this Exhibit are of the essence, as indicated in the Agreement. If delays in the Schedule of Services are incurred as a result of the District's inability to comply with requested meeting schedules, Architect shall maintain the right to request an adjustment in the Schedule of Services if deemed necessary to meet the deadlines set forth in this Exhibit. If approved, those extensions shall be authorized in writing by the District.

END OF EXHIBIT

EXHIBIT "D"

PAYMENT SCHEDULE

A. Compensation

1. The payment of consideration to Architect as provided herein shall be full compensation for all of Architect's Services incurred in the performance hereof, including, printing and shipping of deliverables in the quantities set forth in **Exhibit "A,"** Except as expressly set forth in the Agreement and **Exhibit "B,"** there shall be no payment for extra costs or expenses.
2. The total compensation to Architect shall be as stated in Article 6 of the Agreement.
3. District shall pay Architect as follows for all Services contracted for under this Agreement:

PERCENTAGE OF TOTAL FEE PER PHASE	
Phase	Phase Amount
Pre-Design/Architectural Program Development Phase	<u>2.5%</u>
Schematic Design Phase	<u>10%</u>
Design Development Phase	<u>15%</u>
Construction Documents Phase-Submittal to DSA	<u>27.5%</u>
Approval by DSA	0%
Bidding Phase	<u>2%</u>
Construction Contract Administration Phase	<u>33%</u>
Close Out Phase	<u>10%</u>
Generate Punch List	2%
Sign Off On Punch List	2%
Receive and Review All M & O Documents	2%
Filing All DSA Required Close Out Documents	2%
Receiving DSA Close Out, including DSA approval of the final set of Record Drawings	2%
TOTAL BASE COMPENSATION	<u>100%</u>

Reimbursable Expenses are in addition to compensation for Basic and Additional Services and will be billed at a multiple of 1.10% the expenses incurred. These charges include, but are not limited to, expenses incurred which are directly related to the Project, such as reproductions, plans and plots for owner, agency or contractor's use, standard form documents, postage, handling and delivery of Instruments of Service, and mileage. Reimbursable expenses are not expected to exceed **\$5,693.75**.

B. Method of Payment

1. Invoices shall be on a form approved by the District and are to be submitted to the District via the District's authorized representative.
2. Architect shall submit to District on a monthly basis documentation showing proof that payments were made to its Consultant(s).
3. Architect shall submit to the District for approval a copy of the Architect's monthly pay request format.
4. Upon receipt and approval of Architect's invoices, the District agrees to make payments of undisputed amounts within thirty (30) days of receipt of the invoice as follows:

a. Pre- Design/Architectural Program Development Phase:

Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon acceptance and approval of the Pre-Design/Architectural Program.

b. For Schematic Design Phase:

Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon acceptance and approval of the Schematic Design Phase by the District.

c. For Design Development Phase:

Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon acceptance and approval of the Design Development Phase by the District.

d. For Construction Documents Phase:

Monthly payments for percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon acceptance and approval of the Construction Documents Phase by the District.

e. For Bidding Phase:

Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon the District's award of the bid.

f. For Construction Contract Administration Phase:

Monthly payments for the percentage of all Services complete up to ninety-five percent (95%) of the fee for the Phase; one hundred percent (100%) payment upon the District's notice of completion.

g. For Close Out:

Lump sum payment no sooner than thirty-five (35) days and no later than forty-five (45) days after completion of all items in this Phase.

END OF EXHIBIT

EXHIBIT "E"

INSURANCE REQUIREMENTS

- A. Architect shall procure, prior to commencement of the Services of this Agreement and maintain for the duration of the Agreement, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the Services hereunder by the Architect, his agents, representatives, employees and Consultant(s). Architect's liabilities, including but not limited to Architect's indemnity or defense obligations, under this Agreement shall not be deemed limited in any way to the insurance coverage required herein. Maintenance of specified insurance coverage is a material element of this Agreement and Architect's failure to maintain or renew coverage or to provide evidence of renewal during the term of this Agreement, as required or when requested, may be treated by the District as a material breach of contract.
- B. **Minimum Scope and Limits of Insurance:** Coverage shall be at least as broad as the following scopes and limits. Umbrella or Excess Liability policies are acceptable where the need for higher liability limits is noted and shall provide liability coverages that at least follow form over the underlying insurance requirements where necessary for Commercial General Liability, Commercial Automobile Liability, Employers' Liability, and other liability coverage (except Professional Liability) designated under this Section B – Insurance Requirements." Minimum Scope of Insurance:
1. **Commercial General Liability.** Two million dollars (\$2,000,000) per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to each project/location or the general aggregate limit shall be twice the required occurrence limit.
 2. **Commercial Automobile Liability.** Two million dollars (\$2,000,000) per accident for bodily injury and property damage.
 3. **Workers' Compensation Liability.** For all of the Architect's employees who are subject to this Agreement and to the extent required by the applicable state or federal law, Architect shall keep in full force and effect, a Workers' Compensation policy.
 4. **Employers' Liability.** For all of the Architect's employees who are subject to this Agreement, Architect shall keep in full force and effect, an Employment Practices Liability policy with minimum liability coverage of two million dollars (\$2,000,000) per occurrence.
 5. **Professional Liability.** This insurance shall cover the prime design professional and his/her consultant(s) on a Claims Made basis for two Million Dollars (\$2,000,000) aggregate limit subject to no more than two hundred thousand dollars (\$200,000) per claim deductible, coverage to continue through completion of construction plus two (2) years thereafter.

- C. District reserves the right to modify the limits and coverages described herein, with appropriate credits or changes to be negotiated for such changes.
- D. **Deductibles and Self-Insured Retention:** Architect shall inform the District in writing if any deductibles or self-insured retention exceeds two hundred thousand dollars (\$200,000). At the option of the District, either:
1. The District can accept the higher deductible;
 2. Architect's insurer shall reduce or eliminate such deductibles or self-insured retention as respects the District, its officers, officials, employees and volunteers; or
- E. **Other Insurance Provisions:** The general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:
1. The District, its representatives, consultants, trustees, officers, officials, employees, agents, and volunteers ("Additional Insureds") are to be covered as additional insureds as respects liability arising out of activities performed by or on behalf of the Architect; Instruments of Service and completed operations of the Architect; premises owned, occupied or used by the Architect; or automobiles owned, leased, hired or borrowed by the Architect. The coverage shall contain no special limitations on the scope of protection afforded to the Additional Insureds.
 2. For any claims related to the projects, Architect's insurance coverage shall be primary insurance as respects the Additional Insureds. Any insurance or self-insurance maintained by the Additional Insureds shall be in excess of Architect's insurance and shall not contribute with it.
 3. Architect shall provide an endorsement that the insurer waives the right of subrogation against District and its respective elected officials, officers, employees, agents, representatives, consultants, trustees, and volunteers.
 4. Architect's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability.
 5. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided to the Additional Insureds.
 6. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the District.
 7. Architect shall pay all insurance premiums, including any charges for required waivers of subrogation or the endorsement of additional insureds. If Architect fails to

maintain insurance, District may take out comparable insurance, and deduct and retain amount of premium from any sums due Architect under the Agreement.

8. Architect shall require all sub consultants to maintain the level of insurance Architect deems appropriate with respect to the consultant's scope of the Work unless otherwise indicated in the Agreement. Architect shall cause the sub consultants to furnish proof thereof to District within ten (10) days of District's request. Should Architect not require sub consultants to provide the same level of insurance as is required of Architect, as provided in this Agreement, Architect is not relieved of its indemnity obligations to District or fulfilling its insurance requirements as provided in this Agreement.
- F. **Acceptability of Insurers:** Insurance is to be placed with insurers admitted in California with a current A.M. Best's rating of no less than A: VII. Architect shall inform the District in writing if any of its insurer(s) have an A.M. Best's rating less than A: VII. At the option of the District, the District may either:
1. Accept the lower rating; or
 2. Require Architect to procure insurance from another insurer.
- G. **Verification of Coverage:** Prior to commencing with its provision of Services under this Agreement, Architect shall furnish District with:
1. Certificates of insurance showing maintenance of the required insurance coverages; and
 2. Original endorsements affecting general liability and automobile liability coverage. The endorsements are to be signed by a person authorized by that insurer to bind coverages on its behalf. All endorsements are to be received and approved by the District before Services commence.
- H. **Copy of Insurance Policy(ies):** Upon the District's request, Architect will furnish District with a copy of all insurance policies related to its provision of Services under this Agreement.

END OF EXHIBIT

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SACRAMENTO COUNTY OFFICE OF EDUCATION
AND SACRAMENTO CITY UNIFIED SCHOOL DISTRICT**

SPECIAL EDUCATION SERVICES

This Memorandum of Understanding (MOU) is entered into between the Sacramento County Office of Education (SCOE) and Sacramento City Unified School District (District) dated July 1, 2023 for reference purposes only. It sets forth the agreement between the Parties regarding the provision of services to students with extensive support or emotional and behavioral support needs.

TERMS

A. SCOE shall:

1. Operate special day classes for District's students with extensive support or emotional and behavioral support needs (Program). Program may be offered on a District site or at another district's site (School Site).
2. Accept District students referred to the Program by District upon receipt of a completed SCOE referral form and all information and documentation referenced in B.2. Notwithstanding the foregoing, at any time after SCOE's acceptance of a District student, SCOE may provide District with a 20-day calendar day written notice of its intention to decline continued services to any District student where SCOE reasonably determines it can no longer meet the needs of the student.
3. Allow District site staff access to SCOE occupied classrooms without prior notice to the extent that the visits are not unduly disruptive of the then occurring activity. When the Program is located at a School Site, District staff will follow School Site office check-in procedures.
4. Be responsible for implementing Individual Education Programs (IEPs) under the Individuals with Disability in Education Act (IDEA). SCOE shall be responsible for conducting IEPs and assessments of students while they are enrolled in the Program, except as set forth in paragraph B.3, and shall provide copies of the same to District. The District shall be invited to send representation to all IEPs for District students.
5. Develop SCOE's Program calendar to coordinate with the annual school calendar to the extent possible.
6. Employ and supervise all SCOE staff, including certificated and classified employees, interpreters and substitutes required for the operation of the classes. SCOE shall consult with District on site-specific issues as appropriate. District may bring any staff-related concerns to the attention of the person identified in Section L (Notice) below.

7. Provide the following staff/support for classrooms serving students with moderate to severe disabilities or emotional disturbances:
 - a. A credentialed teacher for each class.
 - b. An appropriate number of para-educators in each class based upon the needs of the class, excluding staff referenced in section F.2.a below.
 - c. Administrative support to each classroom.
 - d. Additional designated staff support, as needed, to each classroom that includes: Program Specialist; Language, Speech and Hearing Specialist; Vision Specialist; School Nurse; Behavior Modification Technician, and Orientation and Mobility Specialist.
 - e. Mobility Opportunities Via Education (MOVE) program and WorkAbility program, as appropriate.
 - f. School psychologist services for the District students within the Program.
8. Provide Related Services to District students not participating in a SCOE Program as needed and as set forth in the Fiscal section below (F.2.d).

B. District shall:

1. Assist with onsite supervision at School Sites, to the extent possible in the event of an emergency, when a SCOE school administrator and/or when a regular SCOE certificated employee is unavailable.
2. Refer students to the Program by completing SCOE's referral form and providing all requested information. District will provide SCOE with relevant documents including academic transcripts, behavior and discipline records, IEPs, and other related documents requested by SCOE.
3. Ensure that students referred to the Program have current IEPs and assessments at the time of enrollment. If a student's annual/triennial IEP or assessment is due or will become due within three months of enrollment in the Program, then the District shall hold the IEP before enrolling the student and/or conduct the assessments before enrolling the student in the Program. SCOE may agree, on a case by case basis, to allow students to enroll in the Program while assessments are pending. In this instance, the District shall be responsible for conducting the assessments.
4. Continue to be the district of residence/accountability for District students attending the Program.
5. District will maintain the mandatory permanent pupil record file for District students referred to the Program. SCOE will maintain folders and files for all District students enrolled in the Program, grant the District access, and provide copies of the student

records at District's request. When a District student completes the Program or returns to the District, SCOE will forward all student folders, files, and enrollment information to the District.

6. Provide transportation services for District students from Home to School to Home; District will bear the cost of such services.
7. Provide transportation for District's students involved in Community Based Instruction as needed. Cost of such services will be reimbursed by SCOE.
8. Refer adequate number of students to the program to maintain a viable program. By February 1, identify monthly program enrollment for the subsequent school year (2024-2025). District will be responsible for meeting this minimum enrollment number for December 1 of the subsequent school year. To the extent referrals exceed the minimum enrollment number, students will be accepted into the program to the extent there are appropriate spots available. A large reduction in student referrals in a single school year may constitute a program transfer pursuant to Section I.
9. Provide Physical Therapy, Occupational Therapy, Adaptive Physical Education, and all other related services in accordance with any pupil's IEP except for services performed by the providers referenced in section A.6.d.
10. Arrange and pay for Independent Educational Evaluations if requested by a parent/guardian.

C. Emergency Services

1. The parties will communicate regularly about emergency preparedness and services (e.g., school site safety plans and drills, emergency service calls).
2. SCOE will provide each School Site administrator/office with staff emergency information, student emergency information and care plans, and relevant court orders (such as custody orders).
3. District will provide assistance to SCOE administrators and Program students during onsite emergencies to the extent District personnel are on the site and available.

D. Site-level Roles and Responsibilities.

It is expected that SCOE and District Site administrators will meet annually to collaboratively clarify the site-specific roles and responsibilities.

E. Facilities:

1. District will be responsible for providing facilities (Facilities) on the School Sites as specified below. If District is not providing Facilities, the remainder of the section E will not apply.

*George Washington Carver School of Arts and Science
10101 Systems Parkway, Sacramento, CA 95827
Room #: 503
Auxiliary Student Space, such as, but not limited to:
Outdoor common areas, restrooms, cafeteria, library, offices.
Annual Fee: \$ 18,000*

- 2. District will be responsible for providing all utilities, custodial, and maintenance services to the Facilities. Custodial services (including supplies) will be provided at the frequency required to keep the facilities clean and sanitary consistent with the Program needs and uses.
- 3. District will provide all furniture and equipment that it would provide to other classrooms on the School Site unless otherwise agreed to with SCOE. SCOE will provide specialized and IEP related equipment and furniture.
- 4. District will provide the same internet connectivity, wireless access, and classroom telephones for the Program as it is provided to other classrooms on the School Site.
- 5. SCOE shall be responsible for damage to the Facilities beyond normal wear and tear caused by SCOE's use thereof. Otherwise, the school site district shall be responsible for repairs or maintenance necessary to maintain the Facilities, including any repairs to the Facilities and any utilities and HVAC units serving the Facilities.
- 6. The following documents are attached hereto and incorporated by reference:

NONE

To the extent there is a conflict with the terms herein and the terms of the attached documents, the terms of the attachments will govern only with regard to Facilities. Except for the attached documents incorporated herein, this agreement supersedes any and all other facility agreements.

F. Fiscal.

- 1. SCOE Costs:
 - a. Pay District for Facilities as indicated in section E, which will offset District's total costs.
 - b. Pay District for providing transportation for Community Based Instruction.
- 2. District Costs:
 - a. If, after a review by the parties, it is determined that additional instructional aide time or additional nursing support is required to be provided in accordance with any

pupil's IEP, District shall be responsible for paying for the cost of the additional aide or nursing time. This aide or nursing time will be in addition to that provided pursuant to A.6.b and A.6.d.

- b. District agrees to pay SCOE the amount of Thirty-Six Thousand Nine Hundred and Ninety-Six Dollars (\$36,996) per student served for the 2023-2024 school year. For purposes of determining the amount to be billed, District will be billed per student based on its December 1 student count (of the current school year) or the projected enrollment number it identified by February 1 of the prior year (pursuant to paragraph B.8), whichever is greater.
- c. The State Superintendent of Public Instruction (SPI) will transfer to SCOE the amount of ADA generated per student for the District, at the District's ADA rate calculated by the SPI pursuant to Education Code section 42238.02(d)-(f).
- d. District agrees to pay a total amount of \$0 for the following Related Services provided by SCOE to District students not participating in a SCOE Program (check and complete all that apply):

None

SCOE will provide the Related Services to the extent qualified staff is available. SCOE may provide additional days of Related Services at the daily rate upon mutual agreement of the parties.

- 3. Fiscal Revision: The terms and conditions of the agreement will be renegotiated if either of the following two events occur:
 - a. Either party suffers a significant fiscal shortfall as a result of extraordinary and/or unanticipated cost increases or funding reductions.
 - b. The basic funding model for Special Education changes during the term of this Agreement.

It is the intent of the parties to negotiate any amendments to this agreement to protect both SCOE and the District from significant funding and/or expenditure changes caused by circumstances not under their respective controls.

- G. Term. This MOU is entered into and effective from July 1, 2023 through June 30, 2024.
- H. Nonrenewal of the Agreement. If either party elects not to renew this MOU, it will give prior written notice to the other party by February 1 of its intent to not to renew the agreement. Nonrenewal may constitute a program transfer pursuant to Section I.
- I. Program Transfer. If a program or services already in operation are transferred to another school district or county office of education, pursuant to Education Code section 56207, the parties will comply with applicable Education Code provisions, including sections 44903.7 and 45120.2. A program transfer will be presumed when all of the following are met:

1. The proposed change involves a change in the LEA of service (i.e., the movement of students from SCOE to District).
2. The change involves the movement of funding from one service provider (SCOE) to another (District).
3. The change involves one or more employees who would be affected by the provisions of Education Code sections 44903.7 and 45120.2, which establish the right of certificated and classified employees to retain employment if their assignment moves to another LEA.

In addition, the program transfer process applies only in the following situations:

1. The transfer of an intact, identifiable class which results in the creation of a teaching position by the District and a reduction of a teaching position by SCOE. The transferred students must be residents of the District.
 2. The transfer of District students from several classes combine to form an intact, identifiable class or a full inclusion caseload which results in the creation of a teaching position by District and a reduction of a teaching position by SCOE.
 3. A program transfer process is not required when students who are served in a SCOE program matriculate and return to their district via the IEP process or where SCOE stops providing service with a District student as set forth in A.2.
- J. Entire Agreement and Modification. This MOU constitutes the entire agreement and understanding of the parties and supersedes all previous communications, representations, or understandings, either oral or written, between the parties relating to the subject matter herein. Any changes to this MOU must be agreed to in writing by all parties.
- K. Confidentiality. Confidential student and employee information may be exchanged between the parties for the purposes of fulfilling this agreement and providing services to the students. Each party shall be responsible for maintaining the confidentiality of employee and student data to the extent required by law. If either party fails to comply with this requirement it shall hold the non-offending party harmless and indemnify that party for the breach of confidentiality.
- L. Notice: Any notices required to be given by the MOU or by law shall be in writing. They shall be served either personally, by mail, or email.

Any notice to SCOE shall be sent to the following address:

Sacramento County Office of Education
P.O. Box 269003
Sacramento, CA 95826-9003
Attn: Michael Kast, Executive Director of Special Education
Email: mkast@scoe.net

Any notice to District shall be sent to the following address:

Sacramento City Unified School District
Serna Center, 5735 47th Ave
Sacramento, CA 95824
Attn: Geovanni Linares, Director III
Email: geovanni-linares@scusd.edu

M. Indemnification. Each party agrees to defend, indemnify, and hold harmless each of the other parties (including a party's directors, agents, officers and employees), from any claim, action, or proceeding arising from any actual or alleged acts or omissions of the indemnifying party, its director, agents, officers, or employees arising from the indemnifying party's duties and obligations described in this agreement or imposed by law. Should a due process complaint be filed by any student regarding whether they were provided a Free and Appropriate Public Education (FAPE) while placed in the programs operated by SCOE pursuant to this Agreement, SCOE will cooperate with the District in defending and contribute proportionally to defense and settlement, if any of the alleged denials of FAPE are in regard to the implementation by SCOE staff of the Student's IEP while there.

It is the intention of the parties that this section imposes on each party responsibility to the others for the acts and omissions of their respective officials, employees, representatives, agents, subcontractors and volunteers, and that the provisions of comparative fault shall apply. This provision shall survive the termination of this agreement for any claim related to this agreement.

- N. Independent Agents. This MOU is by and between independent agents and, is not intended to and shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture and/or association between the independent agents.
- O. Nondiscrimination. Any service provided by the parties pursuant to this Agreement shall be without discrimination based on the actual or perceived race, religious creed, color, national origin, nationality, immigration status, ethnicity, ethnic group identification, ancestry, age, marital status, pregnancy, physical or mental disability, medical condition, genetic information, gender, gender identity, gender expression, sex, or sexual orientation, in accordance with all applicable Federal and State laws and regulations.
- P. Insurance. All parties shall maintain in full force Commercial General Liability Insurance with limits of no less than \$2,000,000 per occurrence. Such requirement may be satisfied by coverage through a joint powers authority. Evidence of insurance coverage shall be furnished upon request by a party to this Agreement.

Q. Execution of Agreement. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Photographic copies of such signed counterparts may be used in lieu of the originals for any purpose.

The undersigned represent that they are authorized representatives of the parties and hereby execute this MOU:

SIGNATURES

David W. Gordon, Superintendent
Sacramento County Office of Education

Date

Janea Marking, Chief Business Officer
Sacramento City Unified School District

Date



Sacramento City Unified School District

Contract for Services:

Significant Disproportionality Implementation Support

August 2023



GENERAL PROVISIONS

1. Contract

This Contract is entered into this **23rd** day of **August, 2023**, between **Sacramento City Unified School District** (hereinafter referred to as "LEA") and Collaborative Learning Solutions, LLC (hereinafter referred to as "CONTRACTOR") for the purpose of providing consultation, coaching, and/or professional learning to LEA. CONTRACTOR and LEA may be referred to individual or collectively as "The Parties".

2. Compliance with Laws, Statutes, Regulations, LEA Policies and Procedures

During the term of this contract unless otherwise agreed, CONTRACTOR shall comply with all applicable federal, state, and local statutes, laws, ordinances, rules, policies, and regulations. CONTRACTOR shall also comply with all LEA policies and 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 will verify TB and LiveScan status of all employees.

3. Term of Contract

The term ("Term") of this CONTRACT shall commence on **August 23, 2023** and shall end on **June 30, 2024**.

4. Contract Execution

LEA and CONTRACTOR are responsible for the full execution of this contract upon formal approval by both parties. No contract work shall be requested by LEA or completed by CONTRACTOR without a fully executed contract in place.

Contracts not fully executed within 45 days of LEA approval shall be subject to review and possible revision of fees for contracted services.

ADMINISTRATION OF CONTRACT

5. Notices

All notices required to be given pursuant to the terms hereof shall be in writing and may be delivered in person or by certified or registered mail, postage prepaid.

If mailed or delivered by hand, notice 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 Notice page of this Contract. Notices to CONTRACTOR shall be addressed as indicated on Notice page of this Contract.

6. Modifications and Amendments Required to Conform to Administrative Guidelines

This Contract may be modified or amended by the LEA to conform to administrative and statutory guidelines issued by any state, federal or local governmental agency. The LEA shall provide the CONTRACTOR thirty (30) days notice of any such changes or modifications made to conform to



administrative or statutory guidelines and a copy of the statute or regulation upon which the modification or changes are based.

7. Contract Termination

Either party may terminate this Contract with or without a material breach by the other party.

To terminate because of a material breach by the other party, the terminating party shall give the other party written notice specifying the material breach in detail. Unless such material breach is cured to the reasonable satisfaction of the terminating party, this Contract shall end on the thirtieth (30th) day after the breaching party's receipt of such written notice.

To terminate the Contract without a material breach, either party shall give the other party written notice of termination which shall end this contract on the sixtieth (60th) after the other party's receipt of such notice.

In the event of a prepayment of funding by the LEA, the LEA shall forfeit any and all prepaid funds if early contract termination is requested without notice of a material breach.

8. Cancellation/Postponement of Service Days

LEA and CONTRACTOR agree to honor and fulfill scheduled consulting, coaching, and professional development days as mutually agreed upon in advance. In most cases the scheduling of service days will require preparation, schedule coordination, and at times travel time and related travel expenses.

Cancellation or postponement of service days must be communicated in writing to all related parties a minimum of 24 hours in advance. If LEA cancels or postpones a service day less than 24 hours in advance the LEA shall agree to pay for this day at the CONTRACTORS current daily rate plus any related travel expenses incurred which CONTRACTOR is unable to cancel.

9. Delays or Rollovers into the Next School Year

Without an agreed and signed amendment extending the time for performance of this Contract, the Contract shall conclude on the end date stated in Paragraph 3, above, with any unbilled/remaining balance due to the CONTRACTOR. LEA extension requests for a Contract delay or rollover into the next school year for any reason, shall be considered by CONTRACTOR on a case-by-case basis taking into account CONTRACTOR's overhead obligations, staffing, and other obligations. In no case will the CONTRACTOR roll over more than ten percent (10%) of the service days provided in this Contract. Additionally CONTRACTOR will not rollover performance of the Contract's terms for more than seventy (70) calendar days beyond the end date stated in Paragraph 3.

10. Insurance

CONTRACTOR shall procure and maintain, for the duration of the Contract, insurance against claims for injuries to persons or damages to property, which may arise from or in connection with performance under this Contract by CONTRACTOR, its agents, representatives, or employees.



A. Insurance coverage shall be at least as broad as:

1. Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001).
2. Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, code 1 (any auto).
3. Workers' Compensation insurance as required by the state in which services are performed and Employer's Liability Insurance with limits of \$2,000,000/\$2,000,000/\$2,000,000.

B. CONTRACTOR shall maintain limits of insurance no less than:

1. Commercial General Liability: \$2,000,000 per occurrence for bodily injury and property damage, personal injury and completed operations. If Commercial General Liability Insurance or other form with a general aggregate limit is used, the general aggregate limit shall be twice the required occurrence limit (\$2,000,000).
2. Automobile Liability: \$2,000,000 combined single limit.
3. Professional Liability/errors and omissions coverages: \$2,000,000 per occurrence/\$2,000,000 aggregate.

C. Insurance is to be placed with insurers admitted by the State of California and with a current A.M. Best's rating of no less than A-: VII, unless otherwise acceptable to the LEA.

If LEA or CONTRACTOR determines that change in insurance coverage obligations under this section is necessary, either party may reopen negotiations to modify the insurance obligations through an amendment to this Contract.

11. Indemnification and Hold Harmless

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, 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 LEA's indemnification obligations under this Contract.

12. Non-Discrimination

CONTRACTOR shall not unlawfully discriminate on the basis of race, religion, sex, national origin, age, sexual orientation, or disability in employment or operation of its programs.



COMPENSATION

13. Terms and Payment Schedule

Total Contract Amount: \$225,000.

This rate is inclusive of preparation and travel.

The total cost amount includes all consultation, coaching, and professional development services outlined in Section 19.

The LEA shall pay to CONTRACTOR the Contract Amount on the following schedule:

Balance payable as follows:

Jan 1, 2024: \$168,750

Mar 1, 2024: \$56,250

CONTRACTOR will invoice the LEA in accordance with the payment schedule for amounts due. All related invoices shall be NET 30.

CONTRACTOR'S hourly rate is \$625 which equates to a daily rate of \$5,000. This is an all-inclusive rate to include travel, per diem, etc.

14. Independent Contractor

CONTRACTOR'S relationship with LEA will be that of an independent contractor, and nothing in this Agreement will be construed to create an employer-employee, joint venture, partnership, agency or other relationship between LEA and CONTRACTOR. CONTRACTOR has no authority to act on behalf of or to enter into any contract, or to incur any liability on behalf of LEA. LEA agrees that during the term of this Agreement, or any extension or renewal thereof, CONTRACTOR may be engaged by other persons, firms or corporations; provided, however, that the provisions of this Agreement will be strictly observed by CONTRACTOR with respect to such other persons, firms or corporations. CONTRACTOR is solely responsible for all taxes related to the services hereunder including, but not limited to, payments to or taxes for its employees or subcontractors, withholdings and other similar U.S. or international statutory obligations including, without limitation, Workers Compensation Insurance, Social Security, federal, state or any other employee payroll taxes. In the performance of all services hereunder, CONTRACTOR will comply with all applicable laws and regulations.

15. Representations and Warranties

Each Party represents and warrants to the other Party as follows:

That the individual(s) signing this Agreement on behalf of the respective Party has the full right, power, and authority to bind the respective Party to this Agreement.

EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, THERE SHALL BE NO REPRESENTATION OR WARRANTY, WHETHER EXPRESS, IMPLIED, OR STATUTORY,



REGARDING ANY AND ALL SERVICES, INCLUDING WITHOUT LIMITATION, WARRANTIES OF QUALITY, PERFORMANCE, NON-INFRINGEMENT (INCLUDING BUT NOT LIMITED TO COPYRIGHT INFRINGEMENT BY LEA TO THIRD PARTIES), MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. NOR ARE THERE ANY WARRANTIES CREATED BY A COURSE OF DEALING OR PERFORMANCE UNDER THIS AGREEMENT

The Parties shall use all reasonable efforts to take, or cause to be taken, all action and to do, or cause to be done, all things necessary, proper or advisable under applicable laws and make effective the services contemplated by this Agreement.

CONTRACTOR shall provide the Services identified in Section 19 in a timely and professional manner and LEA agrees to cooperate and provide information, personnel or documents to CONTRACTOR upon reasonable request and in a timely fashion that enables CONTRACTOR to complete those services identified in Exhibit A.

The Parties represent that no works will infringe on the copyright, patent, trademarks, publicity, privacy, trade secrets or other intellectual property rights of any third party.

16. Limitation on Liability

IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY, WHETHER IN CONTRACT OR IN TORT OR UNDER ANY OTHER LEGAL OR EQUITABLE THEORY (INCLUDING STRICT LIABILITY) FOR ANY INDIRECT, INCIDENTAL, EXEMPLARY, PUNITIVE, SPECIAL, OR CONSEQUENTIAL DAMAGES, INCLUDING FOR LOSS OF PROFITS, REVENUE, DATA, USE, OR FOR INTERRUPTED COMMUNICATIONS, INCURRED BY EITHER PARTY IN CONNECTION WITH THIS AGREEMENT, EVEN IF THE OTHER PARTY OR ANY OTHER PERSON HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE FOREGOING LIMITATIONS ON LIABILITY SHALL NOT APPLY WITH RESPECT TO A PARTY'S BREACH OF ITS CONFIDENTIALITY OBLIGATIONS UNDER SECTION HEREOF.

17. Confidential Information

"Confidential Information" shall include all information delivered by one Party to the other Party during the Term of this Agreement including, but not limited to, any and all methods, processes, strategies, plans, formulas, software, programs, sales and marketing information, technical and financial information, data, know-how, documentation and other information disclosed after the Effective Date, whether disclosed visually, orally, or in writing, and whether or not tangibly recorded, by one Party ("the Disclosing Party") to the other Party ("the Receiving Party"). Except as otherwise provided in this Agreement, each Party considers any and all Confidential Information to be proprietary, and all of the Disclosing Party's Confidential Information shall at all times, and throughout the world, remain the property of the Disclosing Party, exclusively, and all applicable intellectual property rights in Disclosing Party's Confidential Information shall remain the property of the Disclosing Party, exclusively. Upon termination of this Agreement, the Receiving Party shall return to the Disclosing Party all tangible materials and copies thereof containing Confidential Information received from the Disclosing Party.

The Receiving Party agrees to restrict disclosure of the Disclosing Party's Confidential Information to those persons involved who have a "need to know". The Receiving Party and any persons involved on the Receiving Party's behalf: (i) shall maintain the confidentiality of the



Disclosing Party's Confidential Information; (ii) shall not disclose such Confidential Information to any third party; and (iii) shall only use such Confidential Information for purposes of performing this Agreement. The Receiving Party agrees to handle the Disclosing Party's Confidential Information with the same degree of care that the Receiving Party applies to its own Confidential Information of similar type, but in no event less than reasonable care.

The obligation to protect the Disclosing Party's Confidential Information and the liability for unauthorized disclosure or use of such information shall not apply with respect to information that: (1) is independently developed by the Receiving Party without the use of the Disclosing Party's Confidential Information; (2) is known, or that becomes known to the general public without breach of this Agreement; (3) was known to the Receiving Party without confidential limitation at the time of disclosure by the Disclosing Party, as evidenced by documentation in the Receiving Party's possession; (4) is approved for release by written authorization of the Disclosing Party, but only to the extent of and subject to such conditions as may be imposed in such written authorization; (5) is disclosed in response to a valid order to a court, regulatory agents, or other governmental body in the United States or any political subdivision thereof, but only to the extent and for the purposes stated in such order; provided, however, that the Receiving Party shall first notify the Disclosing Party in writing of the order and cooperate with the Disclosing Party if it desires to seek an appropriate protective order; or (6) is received rightfully and without restriction from a third party.

The parties hereto acknowledge that LEA possesses and will possess non-public information that has been created, discovered or developed by, or has otherwise become known to, LEA (including, without limitation, information created, discovered, developed or made known to CONTRACTOR arising specifically out of its retention as a CONTRACTOR by LEA), and/or in which property rights have been assigned or otherwise conveyed or disclosed to LEA, which information has commercial value in the business in which LEA is engaged or intends to engage. All of the aforementioned information is hereinafter called "Confidential Information". By way of illustration, but not limitation, Confidential Information includes trademarks, patents, patent applications, trade secrets, research results, processes, formulae, data and know-how, improvements, designs, prototypes, inventions, techniques, technology (whether patentable or not), marketing plans, business plans, strategies, forecasts and customer lists and customer information of LEA. Confidential Information also includes any information which LEA has received from a third party which LEA is obligated to treat as confidential or proprietary.

Excepts as required by law, at all times CONTRACTOR and CONTRACTOR's employees and agents will keep in confidence and trust all Confidential Information and will not disclose, sell, use, lecture on, or publish any Confidential Information without the prior written consent of LEA, except as may be necessary in the ordinary course of performing his, her or its duties as a CONTRACTOR of LEA, and except that CONTRACTOR may disclose such information to his, her or its attorneys, agents and other business representatives as required by law. CONTRACTOR will also use his, her or its good faith efforts to ensure that his, her or its employees and CONTRACTORS also are aware of and comply with these obligations of non-disclosure and non-use.

18. Contract Dispute Resolution

Any disputes or disagreements between LEA and CONTRACTOR regarding implementation or interpretation of this Contract, or otherwise relating to this Contract, that are not informally voluntarily resolved shall be addressed and/or resolved as set forth in this section of the Contract.



The provision in this section of the Contract shall apply to all disputes and disagreements related to events that occur and/or injuries that are incurred and/or commence during the term of this Contract, even if the party claiming injury first discovers the events and/or injuries giving rise to the disagreement or dispute or first notifies the other party of the disagreement or dispute, after expiration of this Contract. For purposes of this section of the Contract, the term "injury" shall include monetary and/or non-monetary injuries.

The party claiming injury as a result of the facts underlying the dispute or disagreement shall first attempt to resolve the dispute directly between senior level representatives of the parties. If LEA is the party claiming injury, LEA shall notify CONTRACTOR's senior level representative of the existence of a disagreement or dispute and attempt to resolve the matter informally. If CONTRACTOR is the party claiming injury, CONTRACTOR shall notify the LEA's senior level representative of the existence of a disagreement or dispute and attempt to resolve the matter informally.

If a dispute arises under this Contract that the Parties herein cannot resolve, said dispute will be resolved as follows: the parties shall first make a good faith effort to resolve the dispute through mediation within 60 days of the notice of dispute, or pending the Parties' mediator's first date of availability. The mediation shall be conducted in California and unless the parties mutually agree that the mediation will be held remotely, the mediation will be held in a single physical location in Riverside County California.

Neither Party may submit the claim to arbitration until fifteen (15) days after the mediation session between the parties or ninety (90) days after the matter has been first referred to mediation, whichever is the first to occur. If the parties do not resolve the dispute by mediation within the period described above, either Party shall refer the dispute for resolution by binding Arbitration. If the Parties cannot mutually agree on a single Arbitrator, each party will provide the name one (1) potential Arbitrator. Thereafter, the Parties proffered two potential Arbitrators will then select a third neutral Arbitrator as the sole "Final Arbitrator". The determination of the choice of the Final Arbitrator will be final and binding on the parties. The parties agree to equally share the costs of any mediation and/or binding arbitration.

The arbitration shall be conducted in California and administered by the American Arbitration Association in accordance with its Commercial Rules and, unless the parties mutually agree that the arbitration will be held remotely, the arbitration will be held in a single physical location in Riverside County California. The arbitrator shall have the authority to determine an appropriate remedy in connection with any matter brought before the arbitrator, including sanctions or interlocutory relief with respect to discovery, provided that such remedy must be of a nature which a court could award if the matter had been litigated in a court of competent jurisdiction. The decision of the arbitrator shall be final and binding on all parties. Judgment upon the award rendered by the arbitrator, including any interlocutory relief or sanctions granted or issued by the arbitrator with respect to matters related to discovery, may be entered in any court having jurisdiction thereof.

If any legal action or proceeding arising out of or relating to this Contract is brought by either party to this Contract, the prevailing party shall be entitled to receive from the other party, in addition to any other relief that may be granted, their reasonable attorneys' fees, costs, and expenses incurred in the action or proceeding by the prevailing party.



In the event a Party refuses to participate in this Contract Dispute Resolution Process identified herein, the Parties hereby agree and consent to the exclusive jurisdiction of Courts of the State of California, County of Riverside.

WORK TO BE PERFORMED

19. Scope of Work/Services

Services to be rendered to LEA by the CONTRACTOR as described below:

Appreciative Inquiry

CLS consultants will conduct an internal evaluation of the district's tiered system of support using the Integrated Framework for Improvement. This framework focuses primarily on the district structures developed to support schools with the implementation of a fully integrated multi-tiered support system (MTSS). A report highlighting strengths and opportunities for growth will be provided along with an executive summary and slide deck for presenting the findings to stakeholders.

Investment: \$25,000

Academic Office Leadership Team (AOLT) Consultation

Consultation and coaching for the Academic Office leadership team focused on the integration of multiple initiatives across the district. Sessions include an annual planning day to establish measurable annual goals for the team and quarterly meetings to set quarterly priorities and evaluate the previous quarter's performance. Consultation also includes meetings with the Chief Academic Officer and members of the leadership team regarding compliance with special education monitoring activities and the recent settlement agreement.

Investment: \$35,000

District Consultation

Consultation support in the following areas: discipline data audit and adjustments related to the BPSB settlement, significant disproportionality (development, implementation and monitoring the CIM for CCEIS plan), implementation of BPSB settlement action, district leadership team consultation for establishing a district-wide integrated framework for MTSS. (10 days)

Investment: \$50,000

Restorative Discipline Guidelines

CLS Consultants will work with a district team to establish a set of universal discipline guidelines that will assist school leadership with responses to student misbehavior that are grounded in restoration and skill acquisition. The guidelines will also provide guidance on the use of removals and exclusionary responses (i.e. suspensions).

Investment: \$25,000

Restorative Practices Training

Restorative practice is a social science that studies how to build social capital and achieve social discipline through participatory learning and decision making. Restorative practices change the way we look at traditional behavior management by promoting the power of relationship and community building, rather than the power of punishment as a motivator. Restorative practices provide a framework and structure for responding to challenging behavior through authentic dialogue, self-reflection, empathy and accountability. CLS Consultants will provide two days of



foundational Restorative Practices Training for the district team working to develop a set of Restorative Discipline Guidelines.

Investment: \$10,000

Evaluation of in-district EBD programs

CLS Consultants will conduct an evaluation of the specialized programs serving students with disabilities identified as having significant emotional and behavioral disorders (EBD). The goal of this evaluation is to analyze the current program structures, practices and procedures through the lens of the C5 framework to determine areas of strength and to identify growth opportunities for increasing the effectiveness of the programs.

Investment: \$35,000

Equity Community of Practice (ECOP)

The Equity Community of Practice (ECoP) strategy focuses on identifying root causes of inequities in the educational system and developing change ideas to ensure the highest outcomes for ALL students. Through this strategy affinity groups of stakeholders (i.e. parents and/or caregivers) are trained to analyze quantitative and qualitative data, identify potential root causes, develop change ideas on how to mitigate disparate outcomes, and monitor implementation data. (3 groups)

Investment: \$45,000

Note: Any service/support hours that exceed the hours allocated above, as well as service/support hours that are requested or necessary after June 30, 2024, will be billed in addition to the contract amount at the CONTRACTOR'S published hourly rate specified in Section 13.

20. Miscellaneous:

Venue and Governing Law

The laws of the State of California shall govern the terms and conditions of this Contract. For purposes of mediating, arbitrating, or litigating any dispute that arises directly or indirectly from the relationship of the parties evidenced by this Contract, the parties hereby submit to and consent to the exclusive jurisdiction of the State of California.

Force Majeure.

Each Party shall be relieved from performance of any obligation under this Agreement if and while such non-performance is caused, directly or indirectly, by war (declared or undeclared), insurrection, civil disturbance, orders, rules, regulations or decrees of any competent government authority, strikes, labor shortages, pandemic and/or public-health crisis, fire, flood, earthquake, storm, failure of Internet access service, power outage, act of God, or any other event beyond the reasonable control of such Party.

Severability.

Each provision in this Agreement is independent and severable from the others, and no provision



will be rendered unenforceable because any other provision is found by a proper authority to be invalid or unenforceable in whole or in part. If any provision of this Agreement is found by such an authority to be invalid or unenforceable in whole or in part, such provision will be changed and interpreted so as to best accomplish the objectives of such unenforceable or invalid provision and the intent of the parties, within the limits of applicable law.

Counterparts.

This Agreement may be executed in any number of counterparts, each of which when so executed and delivered shall be an original; such counterparts shall together constitute one and the same document. For all purposes, a signature by fax, by email of a PDF file, or by DocuSign shall be treated as an original signature.

Assignment.

This Agreement will be binding upon the Parties, and inure to the benefit of, the parties hereto and their respective heirs, successors, assigns, and personal representatives. This Agreement may not be assigned by the parties without the prior written consent, which consent may be withheld, at the Parties sole and absolute discretion.

Entire Agreement.

This Agreement, constitutes the entire agreement between the parties hereto with respect to the subject matter hereof and supersedes all prior and contemporaneous agreements and understandings. Each party to this Agreement acknowledges that no representations, inducements, promises or agreements have been made by any party, or anyone acting on behalf of any party, that are not embodied in this Agreement with respect to the subject matter hereof.

In Witness Whereof, the Parties acknowledge and agree to be bound to the terms of this Agreement as of the Effective Date.

Sacramento City Unified School District

Collaborative Learning Solutions, LLC

Authorized Signature *Janea Marking, CBO*

Kathy M. Cox

Authorized Signature

Date _____

Date 10-2-23



NOTICES

Notices to LEA shall be addressed to:

Geovanni Linares
Name

Sacramento City Unified School District
LEA

5735 47th Avenue
Address

Sacramento CA 95824
City State Zip

(916) 643-9174 (916) 399-2019
Phone FAX

geovanni-linares@scusd.edu
Email

Invoices to LEA shall be addressed to:

sames as Notices
Name

LEA

Address

City State Zip

Phone FAX

Email

Notices to CONTRACTOR shall be addressed to:

Regina Hartman
Name

Collaborative Learning Solutions, LLC
CONTRACTOR

27475 Ynez Rd., Ste. 774
Address

Temecula CA 92591
City State Zip

888-267-6096
Phone FAX

rhartman@clsteam.net
Email



Quote

#308329

Bluum USA, Inc. (f.k.a. Troxell Communications Inc.)
 4675 E. Cotton Center Blvd
 Suite 155
 Phoenix AZ 85040
 www.bluum.com

01/22/2024

X *[Handwritten Signature]* 1/22/2024

Bill To

Sacramento City Unified School District
 5735 47TH AVE
 SACRAMENTO CA 95824-4528

Ship To

CAROLINE WENZEL ELEM SCHOOL
 6870 GREENHAVEN DR
 SACRAMENTO CA 95831

Memo:

ELC Newline 86" Displays on Carts

Expires	Sales Rep	Contract	Terms
04/21/2024	848 Bill Pitzner	01-150 Omnia (NCPA)	Net 30

Qty	Item	MFG	Price	Ext. Price
35	TT-8621Q 86" Q Series 4K LED 4K Multi-Touch Display w/ USB Type-C <ul style="list-style-type: none"> • 5-year advanced replacement warranty • Free shipping and support • Free Newline Display Management Plus • Free software: Newline Engage Cloud, Newline Cast and Broadcast 	Newline	\$2,775.00	\$97,125.00
35	Electronics Disposal Fee 3 (Over 35") CA State Recycle Fee >=35IN TV/MON/TB	Bluum	\$6.00	\$210.00
35	EPR1B39900-000 NEWLINE ENGAGE CLOUD License	Newline	\$0.00	\$0.00
35	TLP712B Surge Protector Strip 120V 7 Outlet 12ft Cord 1080 Joule	Tripp Lite	\$35.00	\$1,225.00
35	487A01 e-Box® Motorized height adjustable mobile stand - for interactive flat panels up to 254 lbs [115 kg] (86" diagonal)	Balance Box	\$892.00	\$31,220.00
35	481A117 e-Box® Adapter set for screens with VESA 600 to 800 wide and 600 high	Balance Box	\$80.00	\$2,800.00
35	Subcontractor Installation SCOPE OF WORK: AV INSTALLATION - MOORE ENTERPRISE EARLY LEARNING AND CARE PROGRAM - 35 86IN DISPLAYS ON EBOX ELECTRIC CARTS PROJECT -ALL ORDERED EQUIPMENT (DISPLAYS, SURGE PROTECTORS AND BALANCEBOX CARTS) WILL DELIVER DIRECTLY TO THE SCUSD WAREHOUSE FOR ASSET TAGGING -BLUUM INSTALLERS WILL PICK UP NEEDED EQUIPMENT FROM WAREHOUSE AND DELIVER TO EACH SCHOOL SITE FOR ASSEMBLY (BASED ON PROVIDED LIST FROM ELC TEAM) -BLUUM INSTALLERS WILL ASSEMBLY BALANCE BOX CART ONSITE AT SCHOOL SITE AND INSTALL DISPLAY ON BALANCE BOX CART -BLUUM INSTALLERS WILL DISPOSE OF ANY TRASH AND DEBRIS USING ONSITE TRASH RECEPTACLES -TEST TO DISCOVER ANY DOA OR BASIC DEFECT ISSUES		\$350.00	\$12,250.00



308329



Bluum USA, Inc. (f.k.a. Troxell Communications Inc.)
4675 E. Cotton Center Blvd
Suite 155
Phoenix AZ 85040
www.bluum.com

Quote

#308329

01/22/2024

Subtotal	\$144,830.00
Tax Total (8.75%)	\$11,582.38
Shipping Cost	\$0.00
Total	\$156,412.38



308329

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT INDEPENDENT CONTRACTOR SERVICES AGREEMENT

This Independent Contractor Services Agreement ("Agreement") is made and entered into effective August 28, 2023, by and between the Sacramento City Unified School District ("District") and Iris Taylor ("Contractor").

1. Contractor Services. Contractor agrees to perform the duties of the Deputy Chief Academic Officer and Independent Contractor accepts to serve in this capacity by providing the following services in consultation with the Chief Academic Officer
 - (see position description attached).
2. Contractor follows their own methods in rendering services. The District does not control the manner in which the Contractor renders their services. The parties anticipate that Contractor will provide these services for no more than forty-four (44) days.
3. Contractor Qualifications. Contractor represents that it has in effect all licenses, permissions, and has otherwise all legal qualifications to perform the Agreement.
4. Term. This Agreement shall begin on August 28, 2023, and terminate 3 weeks after the hiring and assumption of duties of the new Deputy Chief of Academics. There shall be no extension of the Agreement without express written consent of all parties.
5. Compensation. Contractor shall be compensated as a rate of \$1,200 per day as a Contractor, through the term of this Agreement pursuant to paragraph three above. A day will be considered an eight-hour period, inclusive of meals, breaks, travel, etc. Contractor will not exceed \$52,800 during the fiscal year 2023-2024. Contractor will not receive fringe benefits except reimbursement at the rate of per diem meals and mileage in accordance with the District's reimbursement policy in connection with the scope of work.
6. Payment. District agrees to pay Contractor within thirty (30) days of receipt of a detailed invoice for services rendered.
7. Incidental Expense. Contractor shall be reimbursed for all expenses. Receipts will be provided for public transportation and lodging costs. Personal car reimbursement will be at the IRS allowable rate (currently \$.58 per mile) and meals will be reimbursed at a per diem rate of \$60 for each day on site. No reimbursements will be made for off-site work.
8. California Residency. Contractor shall complete and attach IRS Form W-9.
9. Conflict of Interest. Contractor does not have, or anticipate having, any interest in real property, investments, business interests in or income from sources which would provide Contractor or his spouse with personal financial gain as a result of any recommendation, advice or any other action taken by Contractor during the rendition of services under this Agreement.
10. Termination of Agreement. Either District or Contractor may terminate this Agreement at any time for any reason upon written notice. In the event of early termination, Contractor shall be paid for satisfactory work performed prior to the date of termination. The District may then proceed with the work in any manner the District deems appropriate.
11. Indemnity. The Contractor shall defend, indemnify, and hold harmless the District and its agents, employees, Board of Trustees, members of the Board of Trustees, from and against claims, damages, losses, and expenses (included, but not limited to attorney's fees and costs including fees of Contractors) arising out of or resulting from performance of

- the contract (including, but not limited to) the Contractor's use of the site; the Contractor's completion of the duties under the contract; injury to or death of persons or damage to property or delay or damage to the District, its agents, employees, Board of Trustees, members of the Board of Trustees, for any act, omission, negligence, or willful misconduct of the Contractor or their respective agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity, which would otherwise exist as to a party, person, or entity described in this paragraph.
12. Independent Contractor Status. While engaged in carrying out the terms and conditions of the Contract, the Contractor is an independent contractor, and not an officer, employee, agent, partner, or joint venture of the District.
 13. Worker's Compensation Insurance. Contractor agrees to provide all necessary workers' compensation insurance of Contractor's employees, if any, at Contractor's own cost and expense.
 14. Taxes. Contractor agrees that Contractor has no entitlement or any future work from the District or to any employment or fringe benefits from the District. Payments to the Contractor pursuant to this Agreement will be reported to Federal and State taxing authorities as required. District will not withhold any money from compensation payable to Contractor. In particular, District will not withhold FICA (social security); state or federal unemployment insurance contributions, state or federal income tax or disability insurance. Contractor is independently responsible for the payment of all applicable taxes.
 15. Assignment. The Contractor shall not assign or transfer by operation of law or otherwise any or all of its rights, burdens, duties or obligations without the prior written consent of the District.
 16. Severability. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.
 17. Amendments. The terms of the Contract Documents shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement signed by both parties.
 18. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California and venue shall be in the appropriate Superior Court of California.
 19. Binding Effect. This Agreement shall inure to the benefit of and shall be binding upon the Contractor and the District and their respective successors and assigns.
 20. Written Notice. Written notice shall be deemed to have been duly served if delivered in person to the individual or member of the company for whom it was intended, or if delivered at or sent by registered or certified mail to the last business address known to the person who gives notice.

District:
Sacramento City Unified School District Attn: Contracts Department
5735 47th Avenue
Sacramento, CA 95824

Contractor:
Iris Taylor
11306 Memphis Arlington Road
Arlington, TN 38002

- 21. Non-Discrimination. It is the policy of the District that there shall be no discrimination against any of Contractor's prospective or active employees because of race, color, ancestry, national origin, sex or religious creed. Therefore, the Contractor agrees to comply with applicable federal and California laws.
- 22. Compliance with Law. Each and every provision of law and clause required by law to be inserted into this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein. Contractor agrees that it shall comply with all legal requirements for the performance of its duties under this Agreement and that failure to do so shall constitute material breach.
- 23. Entire Agreement. This Agreement is intended by the Parties as the final expression of their agreement with respect to such terms as are included herein and as the complete and exclusive statement of its terms and may not be contradicted by evidence of any prior agreement or of a contemporaneous oral agreement, not explained or supplemented by evidence of consistent additional terms.
- 24. Execution of Other Documents. The parties to the Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of this Agreement.
- 25. Execution in Counterparts. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed agreement.
- 26. Board Approval. To the extent the Agreement exceeds an expenditure above the amount specified in Education Code section 17605, this Agreement, as to any such exceeded amount, is not enforceable and is invalid unless and until the exceeded amount is approved and/or ratified by the governing board of the Sacramento City Unified School District, as evidenced by a motion of said board duly passed and adopted

Executed at Sacramento, California, on the date and year first written above. DISTRICT:

DocuSigned by:
Jesse M. Castillo Jesse Castillo
24F99AFGB8694F4
Interim Chief Business Officer

08/23/2023 Date

CONTRACTOR:

Iris Taylor Iris Taylor

August 9, 2023 Date

VENDOR - PO with Receiving

Fiscal Year 2023/24

Requisition Number **SA24-00647**

Requisition Date **02/08/2024**

Summary

Created by	SEIDI-VALLADARES, 2/8/2024	PO #	Goods & Services
Department	CONTRACT	Responsibility	Academic Dept
Status	Approved		
On Hold	Yes	Attachments	Yes
Requisitioner	Seidi Valladares	Board Date	Non Taxable 139,695.00
Order Site	0704 - COMMUNICATIONS OFFICE		Taxable 12,075.00
Delivery Site	0704 - COMMUNICATIONS OFFICE		Tax (8.7500) 1,056.56
Delivery Date		Room	Shipping (0.00) .00
Project			Adjustment .00
Info	BILLBOARDS & TRANSIT SHELTER ADS TO PROMETE OUR FA	Requisition Total	152,826.56

Requisition Vendor Information

130795/3 CLEAR CHANNEL OUTDOOR
 PO BOX 742025 , LOS ANGELES, CA 90074-2025

Purchasing

PO Date	PO Printed Date	Buyer TINA A - Tina
Quote	Quote Date	Alvarez-Bevens

Line Items

Change Level 0

Description	Stores Item #	Unit	Order Qty	Rcvd Qty	Unit Price	Extended
1 Product: Bulletin, Display: #002314 - 15th St ES 5ft S/O Broadway (No Ext) F/N - 1 - 14' x 48', Start Week: 3/4/2024, Period Type: 4-Week, Period Rate: \$4,750.00, Periods: 3.0, Total Price: \$14,250.00		EACH	1		14,250.0000	14,250.00
2 Product: Bulletin, Display: #002327 - Fruitridge SS 240ft E/O Franklin F/E - 1 - 14' x 48', Start Week: 3/4/2024, Period Type: 4-Week, Period Rate: \$4,200.00 , Periods:3.0, Total Price \$12,600.00		EACH	1		12,600.0000	12,600.00
3 Product: Digital Bulletin1 slots, Display: #005000 - US 50 NS 0.5mi W/O Howe Ave F/E - 1 - 14' x 48', Start Week: 3/4/2024, Period Type: 4-Week, Period Rate: \$6,625.00, Periods: 1.0, Total Price: \$6,625.00		EACH	1		6,625.0000	6,625.00
4 Product: Bulletin, Display: #002318 - Capitol NS 55ft E/O Alhambra F/W - 1 - 14' x 48', Start Week:3/25/2024, Period Type: 4-Week, Period Rate: \$7,735.00, Period: 2.25, Total Price: \$17,403.75		EACH	1		17,403.7500	17,403.75
5 Product: Digital Bulletin 1 slots, Display: #005001 - US 50 NS 0.5mi W/O Howe Ave F/W - 1 - 14' x 48', Start Week: 4/1/2024, Period Type: 4-Week, Period Rate: \$6,625.00, Periods: 2.0 , Total Price: \$13,250.00		EACH	1		13,250.0000	13,250.00

VENDOR - PO with Receiving

Fiscal Year 2023/24

Requisition Number **SA24-00647**

Requisition Date **02/08/2024**

Summary

Created by	SEIDI-VALLADARES, 2/8/2024	PO #	Goods & Services
Department	CONTRACT	Responsibility	Academic Dept
Status	Approved		
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Requisitioner	Seidi Valladares	Board Date	Non Taxable 139,695.00
Order Site	0704 - COMMUNICATIONS OFFICE		Taxable 12,075.00
Delivery Site	0704 - COMMUNICATIONS OFFICE		Tax (8.7500) 1,056.56
Delivery Date		Room	Shipping (0.00) .00
Project			Adjustment .00
Info	BILLBOARDS & TRANSIT SHELTER ADS TO PROMETE OUR FA	Requisition Total	152,826.56

Requisition Vendor Information

130795/3 CLEAR CHANNEL OUTDOOR
 PO BOX 742025 , LOS ANGELES, CA 90074-2025

Purchasing

PO Date PO Printed Date Buyer TINA A - Tina
 Quote Quote Date Alvarez-Bevens

Line Items

Change Level 0

Description	Stores Item #	Unit	Order Qty	Rcvd Qty	Unit Price	Extended
6 Product: Bulletin, Display: #002318 - Capitol NS 55ft E/O Alhambra F/W - 1 - 14' x 48' Start Week: 5/27/2024, Period Type: 4-Week, Period Rate: \$7,735.00, Periods: 0.75, Total Price: \$5,801.25		EACH	1		5,801.2500	5,801.25
7 Order Line Type: Audience, Product: Transit Shelter, Quantity: 30, Start Week: 3/4/2024, Period Type: 4-Week, Period Rate: \$11,335.00, Periods: 3.0, Total Price: \$34,005.00		EACH	1		34,005.0000	34,005.00
8 Order Line Type: Audience, Product: Premiere Panel, Quantity: 10, Start Week: 3/4/2024, Period Type: 4-Week, Period Rate: \$11,920.00, Periods: 3.0, Total Price: \$34,760.00		EACH	1		35,760.0000	35,760.00
9 PRODUCTION SERVICES - Description : Sacramento: (3) 14X48 Bulletins, Billable Date: 3/4/2024, Unit Qty: 3, Unit Rate: \$1,400.00, Total Price: \$4,200.00		EACH	3		1,400.0000	4,200.00 TX
10 PRODUCTION SERVICES - Description: Sacramento: 12 Premier panels, Billable Date: 3/4/2024, Unit Qty: 12, Unit Rate: \$450.00, Total Price: \$5,400.00		EACH	12		450.0000	5,400.00 TX
11 PRODUCTION SERVICES - Description: Sacramento: 33 Transit shelters, Billable Date: 3/4/2024, Unit Qty: 33, Unit Rate: \$75.00, Total Price: \$2,475.00		EACH	33		75.0000	2,475.00 TX

Accounts

	Amount	Encumbered	Expensed	Outstanding
01- 0000- 0- 5800- 00- 0000- 7180- 000- 0704- 000 (2024) OthCont, Unrestr NR, PrjYr,Undistrib, PublicInfo	152,826.56	152,826.56		.00

ACCOUNT EXECUTIVE

 Kristen Martin
 KristenMartin@clearchannel.com

CLEAR CHANNEL OUTDOOR, LLC

 830 Riverside Parkway Suite 20
 West Sacramento, CA 95605-1505

ORDER #1213481-SAC

City Of Sacramento - traditional - 03/04/2024

ADVERTISER
Sacramento City Unified School District (#206491)
 5735 47th Ave
 Sacramento, CA 95824

BILL TO
Sacramento City Unified School District (#206491)
 5735 47th Ave
 Sacramento, CA 95824

SACRAMENTO
OOH SERVICES

Total Estimated Tax for OOH Services: \$0.00

Product	Display	Start Week	Period Type	Period Rate	Periods	Total Price
Bulletin	#002314 - 15th St ES 5ft S/O Broadway (No Ext) F/N - 1 - 14' x 48'	3/4/2024	4-Week	\$4,750.00	3.0	\$14,250.00
Bulletin	#002327 - Fruitridge SS 240ft E/O Franklin F/E - 1 - 14' x 48'	3/4/2024	4-Week	\$4,200.00	3.0	\$12,600.00
Digital Bulletin 1 slots	#005000 - US 50 NS 0.5mi W/O Howe Ave F/E - 1 - 14' x 48'	3/4/2024	4-Week	\$6,625.00	1.0	\$6,625.00
Bulletin	#002318 - Capitol NS 55ft E/O Alhambra F/W - 1 - 14' x 48'	3/25/2024	4-Week	\$7,735.00	2.25	\$17,403.75
Digital Bulletin 1 slots	#005001 - US 50 NS 0.5mi W/O Howe Ave F/W - 1 - 14' x 48'	4/1/2024	4-Week	\$6,625.00	2.0	\$13,250.00
Bulletin	#002318 - Capitol NS 55ft E/O Alhambra F/W - 1 - 14' x 48'	5/27/2024	4-Week	\$7,735.00	0.75	\$5,801.25

Order Line Type	Product	Quantity	Start Week	Period Type	Period Rate	Periods	Total Price
Audience	Transit Shelter	30	3/4/2024	4-Week	\$11,335.00	3.0	\$34,005.00
Audience	Premiere Panel	10	3/4/2024	4-Week	\$11,920.00	3.0	\$35,760.00

PRODUCTION SERVICES

Total Estimated Tax for Production Services: \$1,056.56

Description	Billable Date	Unit Qty	Unit Rate	Total Price
Sacramento: (3) 14X48 Bulletins	3/4/2024	3	\$1,400.00	\$4,200.00
Sacramento: 12 Premier panels	3/4/2024	12	\$450.00	\$5,400.00
Sacramento: 33 Transit shelters	3/4/2024	33	\$75.00	\$2,475.00

SUMMARY

Description	Cost
OOH Services	\$139,695.00
Production Services	\$12,075.00

Total Estimated Tax	\$1,056.56
TOTAL	\$152,826.56

DELIVERY OF PRODUCTION MATERIALS TO CLEAR CHANNEL OUTDOOR

Please deliver production materials to the following addresses (based on your campaign's locations):

Market	Inventory Description	Address	Contact Name	Phone Number
Sacramento		830 Riverside Pkwy, Suite 20, West Sacramento, CA, 95605		(916) 414-2910

1. DEFINED TERMS. As used in this Contract, these terms shall have the meanings set forth below:

"Advertising Materials" shall mean all Printed Advertising Materials, Digital Advertising Materials and Full Motion Digital Advertising Materials, as each is defined in Section 4.

"Campaign" shall mean the advertising campaign described in the Contract.

"CC Portal" shall mean the software utilized by Clear Channel and authorized Customers to serve and deliver Dynamic Content to non-motion digital signs as more thoroughly described in Section 4.2.

"Clear Channel" shall mean Clear Channel Outdoor, LLC, a Delaware limited liability company and its successors and assigns.

"Commencement Date" shall mean the date identified as the commencement date of the Campaign in the Contract.

"Confidential Information" shall mean any non-public information relating to or disclosed by a party arising from or in connection with this Contract.

"Contract" shall mean the applicable sales contract for advertising services, these terms and conditions and all guidelines expressly referred to herein, all as the same may be modified from time to time.

"Customer" shall mean the advertiser and any agency or buying service named in the Contract.

"Delivery Date" shall mean the date(s) for the delivery of Advertising Materials as set forth in the Contract.

"Dynamic Content" shall mean data and information feeds supplied by or on behalf of the Customer, such as sports scores, weather or traffic information.

"Full Motion Spec Sheet" shall mean the unique special instructions sheet associated with each full motion digital sign.

"Quantity Deliverables" means a Campaign delivered by Clear Channel without the guarantee of specific Sign(s).

"Sign" or "Signs" shall mean the sign or signs identified in the Contract for the placement of the advertising for the Campaign.

2. PAYMENT

- a. Customer shall pay in advance for the services covered by this Contract unless otherwise expressly agreed to in writing.
- b. If Clear Channel has extended credit to Customer, Clear Channel shall, from time to time at intervals following the Commencement Date, bill the "Invoice to" Customer at the e-mail address set forth in the Contract, or to the address provided by Customer if Customer chooses to receive invoices by mail.
- c. Payment by Customer for services rendered hereunder is due within 30 days of the date of the invoice, unless otherwise agreed to in writing.
- d. Past due accounts shall be charged interest from the date of the invoice at a per annum rate of 12%, or the highest rate allowed by applicable law, whichever is less.
- e. If Customer disputes any charges or notices any errors on an invoice, Customer shall contact Clear Channel via email sent to ccbilling@clearchannel.com within 10 days of the invoice date, stating the invoice number, amount and description of the alleged dispute or error, and provide any supporting documentation as may be reasonably required by Clear Channel. All invoice charges shall be considered valid if Customer fails to timely provide notice to Clear Channel of any dispute or error as required herein.
- f. If Customer is past due in payment of any amount, Clear Channel may change the terms of payment by giving Customer written notice. If Clear Channel refers this Contract for collection, Customer shall pay all collection costs incurred by Clear Channel, including reasonable attorney's fees and court costs.

3. RIGHTS, OBLIGATIONS AND OTHER AGREEMENTS OF THE PARTIES

3.1 OF CUSTOMER

- a. Customer represents and warrants to Clear Channel that
 - (1) at all times hereunder, all of Customer's products and services, Advertising Materials and, to the extent applicable, all Dynamic Content, shall comply with all applicable federal, state and local laws and regulations,
 - (2) Customer is the rightful owner or licensee of the advertising content and the advertising content (i) does not infringe, violate, or misappropriate any trademark, patent, copyright, trade secret, or any other intellectual property right of any third party, (ii) does not contain libelous material, and (iii) includes any disclaimers that may be required by applicable laws, statutes, ordinances, rules and regulations.
 - (3) if the Customer entering into this Contract is an agency or buying service, it has the right to grant the rights and licenses granted herein and the right, power and authority to enter into this Contract on behalf of the advertiser. All legal obligations arising under this Contract are and shall be binding on said agency or buying service and the advertiser, and
 - (4) if this Contract is entered into by an agency or buying service as Customer on behalf of an advertiser, such agency or buying service is liable for invoice payments only to the extent it has been paid by the advertiser. The agency or buying service hereby assigns to Clear Channel all of its rights, title and interest in any claim it may hereafter have for non-payment by advertiser or in the event of a bankruptcy by the advertiser for payment under this Contract and agrees not to file any protest to such claim of Clear Channel.

3.2 OF CLEAR CHANNEL

- a. Clear Channel, at its sole discretion, may reject or remove any advertising material, art or copy, for any reason or no reason at any time during the term of this Contract. In such case, (i) Clear Channel and/or Customer may terminate this Contract and Clear Channel will reimburse Customer any prepaid amounts made by Customer to Clear Channel for the unexpired portion of the Contract and (ii) unless Clear Channel's rejection or removal is due to Customer or Customer's advertising material, Customer shall be entitled to receive from Clear Channel a sum equal to the actual non-cancelable out-of-pocket costs necessarily incurred by Customer for production of Advertising Materials which was not displayed.
- b. Subject to Clear Channel's right to remove posted copy, all approved Advertising Materials, shall be posted, installed and maintained by Clear Channel or its designee in accordance with the terms of the Contract.
- c. Clear Channel shall furnish to Customer proof of performance as follows (1) Permanent Bulletin(s): one close-up photo or digital print for each creative execution within a bulletin campaign including a performance report, (2) Rotary Bulletin(s): one close-up and one approach photo or digital print for each rotary start location and each creative execution including a performance report. Rotation cycles shall not be photographed unless the creative copy changes, (3) Poster(s): one close-up photo or digital print for each creative execution within a poster campaign including a performance report and a completion report listing all locations/designs, and (4) Digital: a performance report confirming the execution of the display(s) as contemplated in the Contract.
- d. Clear Channel's obligations under this Contract are subject to and subordinate to the terms and conditions of any applicable leases and all other agreements, licenses and permits relating to any Signs and to applicable federal, state and local laws and regulations.
- e. If Advertising Materials are timely delivered, Clear Channel shall complete posting or vinyl installation of the displays no later than 5 working days after the display date specified in the Contract and commence billing on the date copy is fully displayed.
- f. For non-digital Signs, illumination will only be provided if Illumination is indicated on the Contract, and will be from dusk until midnight, unless a dollar amount appears next to "Extended Illumination"; provided that in all cases illumination hours will be limited to those hours prescribed by applicable law.
- g. Clear Channel reserves the right to preempt Customer's copy for special events or breaking news.
- h. TO THE EXTENT PERMITTED BY LAW, CLEAR CHANNEL MAKES NO WARRANTIES OF ANY KIND, EXPRESS, IMPLIED OR STATUTORY, ABOUT THE SERVICES DESCRIBED IN THIS CONTRACT AND DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE.

3.3 SANCTIONS COMPLIANCE

- a. OFAC Representation. Customer is, and during the 6 years prior to the date of this Contract has been, in compliance with all laws administered by the U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC") or any other national or international governmental or inter-governmental organization with applicable jurisdiction over this Contract or the Customer imposing economic sanctions and trade embargoes ("Economic Sanctions Laws") against designated countries ("Embargoed Countries"), regimes, entities, and persons (collectively, "Embargoed Targets"). Customer is not, and during the 6 years prior to the date of this Contract has not been, an Embargoed Target or otherwise in breach of any Economic Sanctions Law.
- b. OFAC Compliance. Customer shall comply with all Economic Sanctions Laws. Without limiting the generality of the foregoing, Customer shall not (a) directly or indirectly engage Clear Channel on behalf of, or redirect the Advertising Materials, or any portion of the Advertising Materials or advertising content to or via, an Embargoed Target or (b) broker, finance, or otherwise facilitate any transaction in relation to the Advertising Materials in violation of any Economic Sanctions Law.

3.4 PREVENTION OF ECONOMIC CRIME AND ANTI-CORRUPTION COMPLIANCE

- a. Customer will carry out its obligations under this Contract in compliance with all applicable laws relating to the prevention of bribery, fraud, tax evasion, conflicts of interest, insider dealing and money laundering (including without limitation applicable lobbying, anti-bribery, anti-monopoly and government contracting laws, rules and regulations and all applicable laws prohibiting fraud or falsification of business documents and records) concerning interaction with public officials and private entities and individuals that are from time to time in force including but not limited to:
 - The US Foreign Corrupt Practices Act 1977; and
 - Any other applicable local, state, federal, or international laws applicable to the operation of this Contract or the Customer (together, "Applicable Economic Crime Laws").
- b. Customer shall ensure that all of its shareholders, officers, directors, employees, agents, and any other persons or entities acting on its behalf in connection with the operation of this Contract (collectively, the "Customer Representatives") do so only in compliance Applicable Economic Crime Laws. Customer shall be responsible for the observance and performance by the Customer Representatives of the Applicable Economic Crime Laws.

4. CONTENT, PRODUCTION AND DELIVERY

4.1 PRINTED ARTWORK AND PRODUCTION MATERIALS

- a. "Printed Advertising Materials" is defined as materials of quality and in quantity as specified in the Production Contract if applicable, or as otherwise agreed to by the parties to meet the needs hereunder, at places designated by Clear Channel, shipping charges prepaid, and in weight tensile strength, opacity, size and sort. Customer shall be responsible for any and all costs in connection with the creation, production and delivery to Clear Channel of the Printed Advertising Materials as contemplated under this Contract (but not less than a minimum quantity of one complete set of materials and instructions for every display to be posted or vinyl installed).
- b. Customer shall deliver Printed Advertising Materials to Clear Channel not less than 5 business days prior to such Commencement Date. If Clear Channel is printing the Advertising Materials, Customer shall deliver the creative file and any other required materials to Clear Channel not less than 15 business days prior to the Commencement Date. Clear Channel may require additional time for the delivery of Printed Advertising Materials as required under the circumstances, including, without limitation, if third party approval for the Printed Advertising Materials is required.
- c. If Customer requests within 60 days after the last date of the display of the Customer's Printed Advertising Materials, Clear Channel shall return any of the Customer's Printed Advertising Materials in its possession to Customer at Customer's sole cost and expense and in "as is" condition. If Customer does not so request, Clear Channel is hereby granted the right, at its sole option, to dispose of all such Printed Advertising Materials at any time after such 60-day period.

4.2 NON-MOTION DIGITAL CONTENT, PRODUCTION AND RELATED MATTERS

a. Customer shall be obligated to produce and deliver to Clear Channel any and all advertising copy or artwork, images, displays, illustrations, reproductions, and similar advertising materials in digital format, along with any copy instructions or similar directions, in uncompressed .jpg format, RGB color mode and in 400x1400 pixels for Digital Bulletins, 400x840 pixels for Digital Premiere Panels, 1920x1080 pixels for shelters, or as otherwise agreed to by the parties (collectively, the "Digital Advertising Materials"). All Digital Advertising Materials in form for proper execution of the purpose of this Contract shall be delivered by Customer for receipt by Clear Channel no later than two (2) business days prior to the Commencement Date and through such method of delivery as shall be designated by Clear Channel, unless the Commencement Date is less than 2 business days from execution of this Contract, in which case Clear Channel shall inform Customer of the deadline to deliver the Digital Advertising Materials to Clear Channel prior to the Commencement Date. Customer shall be responsible for any and all costs in connection with the creation, production and delivery to Clear Channel of the Digital Advertising Materials as contemplated under this Contract.

b. Upon the written request of Customer, Clear Channel, in its sole discretion, may permit the Customer to provide Dynamic Content for the CC Portal, by providing the Customer with a password to the CC Portal. In no event shall the unavailability, inactivity or inoperability of the CC Portal constitute a breach of this Contract or provide Customer any right, claim, remedy or otherwise under this Contract or at law.

c. Customer acknowledges and agrees that (1) Clear Channel shall include such filtering technology in the CC Portal as it shall deem appropriate, in its sole discretion, to filter inappropriate content from being served or delivered to Signs by Customer, and (2) upon the occurrence of a breach of this Contract by Customer, Clear Channel may, in addition to all other remedies available to it, and in its sole and absolute discretion revoke Customer's password and shut down its access to the CC Portal.

4.3 FULL MOTION DIGITAL CONTENT, PRODUCTION AND RELATED MATTERS

a. Customer shall be obligated to produce and deliver to Clear Channel any and all advertising copy or artwork, images, displays, illustrations, reproductions, and similar advertising materials in digital format, along with any copy instructions or similar directions in compliance with the production specifications and in the manner provided by Clear Channel on the Full Motion Spec Sheet(s) (collectively, the "Full Motion Digital Advertising Materials").

b. All Full Motion Digital Advertising Materials in form for proper execution of the purpose of this Contract shall be delivered by Customer for receipt by Clear Channel no later than five (5) business days prior to the Commencement Date. Clear Channel shall make commercially reasonable efforts to review, load and schedule properly formatted Full Motion Digital Advertising Materials not delivered by the deadline, however Clear Channel reserves the right to delay the posting date of Customer's Full Motion Digital Advertising Material by one (1) business day for each day of delay in the receipt of such materials without any rate proration or extension of the term.

c. Any special feature requests such as, but not limited to, (i) synchronized audio, (ii) timed broadcast, (iii) where available, use of a crowd camera, and (iv) streaming services, are subject to permits where applicable and additional charges above the standard media rate. Clear Channel does not guarantee the availability of any special features. In addition, no adjustment to the media rate will be made should any special feature fail to operate at Customer's desired performance level during the Customer's advertising campaign.

4.4 QUANTITY DELIVERABLES

a. Unless stated otherwise in the Contract, for Campaigns sold on a Quantity Deliverables basis, Clear Channel shall have sole discretion to select the mix of Sign(s) and modify that mix during the Campaign to deliver the guaranteed deliverables. Any Contract that specifies a quantity, including without limitation a Target Rating Points (TRP) amount or the number of Sign(s) that will display Customer's advertising copy, is sold on a Quantity Deliverables basis unless clearly indicated otherwise in the Contract.

4.5 ARCHIVAL MATERIAL AND RIGHT TO USE.

Clear Channel may keep Advertising Materials as it deems fit for Clear Channel's own archival purposes. Customer authorizes Clear Channel to use a picture or photograph of Clear Channel's Sign or Signs displaying the Campaign for Clear Channel's promotional, advertising or prospective sales purposes with clients, prospective clients or for internal use.

4.6 CHANGE OUT OF ADVERTISING MATERIALS.

Customer may request replacement advertising copy change outs subsequent to the initial advertising copy. Clear Channel may charge Customer for any work associated with complying with Customer's request for replacement advertising copy change outs as part of the advertising services provided by Clear Channel to Customer.

4.7 RIGHTS AND OBLIGATIONS

The provision of advertising services by Clear Channel to Customer does not transfer any ownership rights of any advertising structure. Customer acknowledges and agrees that no lease or license shall arise from the provision of advertising services.

5. DISRUPTION OF PERFORMANCE; LOSS OF USE

a. Except as otherwise provided herein, if Clear Channel is unable to perform any of its obligations hereunder as a result of a force majeure, labor dispute, law, government action or order, or similar causes beyond Clear Channel's reasonable control, Clear Channel shall promptly notify the Customer. Customer's sole and exclusive remedy for a delay or failure to perform under this subsection 5(a) shall be receipt of services of substantially equivalent value to what was lost as a consequence of such delay or failure to perform. In no event shall such a delay or failure to perform constitute a breach of this Contract or provide Customer with any other right, claim or remedy under this Contract or at law.

b. Clear Channel shall promptly notify Customer if the lights illuminating a printed Sign are not operating during permitted hours of operations for which lights are required to view the content of the advertising posted on that Sign. Customer's sole and exclusive remedy for such a lighting outage shall be a credit against the charges due hereunder in an amount equivalent to 25% of the charges set forth in the Contract for the period during which the lights did not operate. In no event shall such a lighting outage constitute a breach of this Contract or provide Customer any other right, claim or remedy under this Contract or at law.

c. If any Sign selected for inclusion in the Campaign shall not be operational as of the Commencement Date or becomes unavailable for use for any reason whatsoever, or is converted to a different technology during the Campaign, Clear Channel shall promptly notify the Customer and the parties will discuss replacing such Sign with an alternate Sign. In no event shall Clear Channel's failure to make a Sign available hereunder in the circumstances described herein constitute a breach of this Contract or provide Customer any other right, claim or remedy under this Contract or at law but Customer shall be entitled to a refund of any prepaid amounts made by Customer to Clear Channel for any impacted Sign that becomes inoperable, unavailable or is converted to different technology.

6. TERMINATION

a. Clear Channel may by providing 14 days advance written notice to Customer, and if Customer fails to cure such breach prior to expiration of the 14 days, terminate this Contract (1) upon material breach by Customer (except for breach of Customer's obligation to deliver Advertising Materials to Clear Channel) or (2) if any monies to be paid by Customer to Clear Channel are past due. Clear Channel's notice shall set forth a summary of the alleged breach and Clear Channel agrees to provide any supporting documentation as may be reasonably requested by Customer. In addition, Clear Channel may upon written notice to Customer terminate this Contract if Advertising Materials have not been received by Clear Channel on or before the date required herein. Upon any termination under this section (a), all unpaid, accrued charges hereunder shall immediately become due and payable and, in addition, Customer shall pay Clear Channel, as liquidated damages and not as a penalty, (i) 100% of the amount payable hereunder for the portion of the Campaign to run in the 60 day period after such termination and (ii) 50% of the amount payable hereunder for the portion of the Campaign to run thereafter.

b. Customer may by providing 14 days advance written notice to Clear Channel, and if Clear Channel fails to cure such breach prior to expiration of the 14 days, terminate this Contract upon material breach by Clear Channel. Customer's notice shall set forth a summary of the alleged breach and Customer agrees to provide any supporting documentation as may be reasonably requested by Clear Channel. Upon such termination, Clear Channel shall reimburse Customer any prepaid amounts made by Customer to Clear Channel for the unexpired portion of the Contract and pay to Customer, as liquidated damages and not as a penalty, and as Customer's sole and exclusive remedy, a sum equal to the actual non-cancelable out-of-pocket costs necessarily incurred by Customer prior to the date of termination for production and delivery to Clear Channel of the Advertising Materials hereunder which were not displayed.

c. Except as otherwise specified herein, this Contract is non-cancellable and neither party shall be liable to the other party for incidental, indirect, consequential or punitive damages or lost profits.

7. INDEMNIFICATION AND HOLD HARMLESS

Customer shall defend, hold harmless and indemnify Clear Channel, its parents, subsidiaries and affiliates, and their respective officers, directors, employees, agents and designees from any and all claims, actions, causes of action, losses, liabilities, demands, damages, penalties, fines, costs and expenses including, without limitation, any incidental, indirect, consequential, punitive or statutory damages or lost profits to a third party, arising from, connected with or related to (i) Customer's Advertising Materials and Dynamic Content, including, infringement in any manner of any copyright, patent, trademark, trade secret or other right of any third party, presentation of any material or information that violates any law or regulation, or failure to include any disclaimer that may be required by applicable laws, statutes, ordinances, rules and regulations or (ii) Customer's products and services.

8. GENERAL

a. It is agreed that the laws of the State of New York shall govern the construction and interpretation of this Contract and the rights and obligations set forth herein. The parties hereto irrevocably waive any and all rights to trial by jury in any proceeding arising out of or relating to this Contract.

b. Customer may not assign or transfer this Contract without first obtaining the written consent of Clear Channel; nor is Clear Channel required to post, install or maintain any material under this Contract for the benefit of any person or entity other than the Customer named in the Contract.

c. Each party agrees that it shall always take reasonable steps, at least substantially equivalent to the steps it takes to protect its own proprietary information, to prevent duplication or disclosure of Confidential Information of the other party other than by or to its employees or agents who must have access to such Confidential Information to perform such party's obligations hereunder.

d. This Contract contains the entire understanding between the parties and, except as expressly provided herein, cannot be changed or terminated unless expressly agreed to in writing and signed by Customer and Clear Channel.

e. The failure of Clear Channel or Customer to enforce any of the provisions of this Contract shall not be construed as a general relinquishment or waiver of that or any other provision.

f. All notices hereunder shall be in writing, deemed given on the date of dispatch, and addressed to Customer and Clear Channel at the addresses listed in the Contract.

g. The invalidity or unenforceability of any portion of this Contract shall not affect the remaining provisions hereof.

h. This version of the contract supersedes any previous contract associated with this Order number. Any previous contracts are null and void.

**TERMS AND CONDITIONS FOR PRODUCTION AND/OR CREATIVE DESIGN SERVICES**

These Terms and Conditions ("Terms") govern the provision of production and/or creative design services (the "Services") by Clear Channel Outdoor, LLC ("CCO") to you ("Customer"). If you are entering into these Terms on behalf of a company, you represent and warrant that you are an authorized signatory for your company, and all subsequent references to "you" shall mean the company on whose behalf you are agreeing to these Terms. Your use of the Services constitutes your acknowledgment that you have the legal authority to bind yourself to these Terms. You acknowledge and agree that you have read and are hereby bound by these Terms and agree to comply with all applicable laws, regulations and/or rules with regard to your use of the Services. These Terms are incorporated into the contract between CCO and Customer for Services (the "Contract").

1. Services, Content, Production and Delivery.

a. Services. CCO shall deliver the results of the production and/or creative design services (the "Deliverables") as set forth in the Contract. Customer shall deliver any Customer Content to CCO by such deadline as required by CCO. All Customer Content shall meet any formatting requirements or other technical specifications provided by CCO. CCO may require additional time for the delivery of Customer Content as required under the circumstances, or if the Customer Content does not conform to CCO's formatting requirements and technical specifications. If CCO is providing creative design services, CCO agrees to provide up to three (3) sets of revision at no cost to Customer. Any further creative work undertaken by CCO shall incur additional fees at CCO's then standard rates. "Customer Content" means all materials, information, artwork, images, displays, illustrations, reproductions, and similar information provided by Customer for use in the preparation of and/or incorporation in the Deliverables. "Production Services" refers to the services associated with printing the advertising creative on vinyl or other material. "Creative Design Services" refers to the services associated with creating and designing content and imagery for the advertising creative.

2. Customer's Obligations

For Services provided hereunder, Customer agrees to promptly: (a) provide clear instructions and Customer Content to CCO within the timeframe requested by CCO; (b) provide Customer Content in a format and resolution reasonably required by CCO; (c) provide finished and proofread Customer Content in a form suitable for reproduction or incorporation into the Deliverables; and (d) proofread Deliverables. At various stages throughout the Term of this Contract, CCO may ask Customer to confirm acceptance of any aspect of the Deliverables. Acceptance is important as it will be relied on by CCO in the course of fulfilling its obligations under this Contract. Any modification, change or update (collectively, "Modification") by Customer to any aspect of the Deliverables after Customer's acceptance may affect the Fees and result in the delay of completion of the final Deliverables. Any such Modification shall not relieve Customer from any obligations under any other Contract between Customer and CCO.

3. Fees; Invoicing

In consideration of Customer's receipt of the Services hereunder, Customer shall pay the applicable fees invoiced by CCO (the "Fees"). Customer shall pay any additional charges for changes to the Services or Deliverables requested by Customer which are outside the scope of Services. In the event of any such changes, CCO may extend or modify any delivery schedule or deadline noted on the Contract. CCO will invoice Customer on a monthly basis in arrears for the Fees which shall be due and payable 15 days from the receipt of invoice. Payments made more than 15 days after the due date will be subject to a past due charge of 1.5% per month (or the highest amount permitted by law, whichever is less). The Fees exclude applicable taxes for the Services performed by CCO in accordance with these Terms.

4. Intellectual Property Rights

All Services provided by CCO hereunder shall be for the exclusive use of Customer. Customer acknowledges and agrees that CCO Materials are a valuable asset to CCO and such materials are and shall remain the sole and exclusive property of CCO. Notwithstanding the foregoing, and subject to Customer's payment of all Fees for the Services, CCO grants Customer a non-exclusive, worldwide, royalty free license to use any CCO Materials incorporated into the Deliverables solely for utilizing the Deliverables for their intended purpose. Except for the rights expressly granted herein, this Contract does not transfer from CCO to Customer any CCO Materials or other intellectual property of CCO, and all rights, titles and interests in and to the same shall remain solely with CCO. "CCO Materials" means any data, images, programming, computer code, proprietary software, methodologies, techniques, tools, photographs, illustrations, graphics, audio clips, text, scripts, applets, procedures, improvements, and other materials made, conceived, licensed, or developed by CCO prior to the effective date of the Contract, or after the effective date of the Contract and outside the scope of the Contract.

Subject to full payment under this Contract, all intellectual property rights to any Deliverables (but expressly excluding rights to Third Party Materials and CCO Materials) developed by CCO pursuant to this Contract shall belong to Customer. OWNERSHIP TO THE DELIVERABLES IS VESTED WITH CUSTOMER ONLY WHEN FULL PAYMENT IS RECEIVED BY CCO. CCO IS THE OWNER OF ALL MATERIALS CREATED FOR CUSTOMER UNTIL FULL AND FINAL PAYMENT IS RECEIVED. Such Deliverables shall be deemed to be a "work made for hire." To the extent any such Deliverable is determined not to be "work made for hire," CCO hereby irrevocably and exclusively assigns, transfers and conveys to Customer all intellectual property rights, in and to any and all such Deliverables.

It is agreed by CCO and Customer that any Third Party Materials must be approved and purchased or licensed by Customer. Customer shall assume responsibility and ownership of all purchased Third Party Materials. Any costs related to Third Party Materials shall be deemed Fees under the Contract. After the Deliverables have been delivered to Customer, CCO will not be held liable or responsible for any unlawful use or alteration of Third Party Materials by Customer. "Third Party Materials" means proprietary third party materials which are incorporated into the Deliverables, including without limitation stock photography and illustration.

5. Representations and Warranties; Disclaimer

a. Customer Representations and Warranties. Customer represents and warrants that: (i) Customer has full corporate power and authority to enter into this Contract and to carry out its obligations hereunder; and (ii) any Customer Content furnished by or on behalf of Customer to CCO for inclusion in the Deliverables are owned by Customer (or Customer has permission from the rightful owner to use such materials) and will not violate, infringe, or misappropriate any rights of any third party, and Customer will hold harmless, protect and defend CCO and its subcontractors from any suit or claim arising from the use of such materials.

b. CCO Representations and Warranties. CCO represents and warrants that: (i) it will perform the Services in a professional and workmanlike manner, and (ii) except for Third Party Materials and Customer Content, the Deliverables shall be the original work of CCO and, to the best of CCO's knowledge, the Deliverables do not infringe the rights of any party and will not violate the rights of third parties.

c. No Other Warranties. TO THE EXTENT PERMITTED BY LAW, CCO MAKES NO OTHER WARRANTIES OF ANY KIND, EXPRESS, IMPLIED OR STATUTORY, ABOUT THE SERVICES AND DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE.

6. Indemnification

a. By CCO. CCO shall defend, hold harmless and indemnify Customer, its parents, subsidiaries and affiliates, and their respective officers, directors, employees, agents and designees (the "Customer Indemnitees") from and against any losses, damages, liabilities, claims, deficiencies, actions, judgments, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorneys' fees (collectively, "Damages") incurred by the Customer Indemnitees from any claim of a third party resulting from CCO's breach of any representation, warranty or covenant in this Contract.

b. By Customer. Customer shall defend, hold harmless and indemnify CCO, its parents, subsidiaries and affiliates, and their respective officers, directors, employees, agents and designees (the "CCO Indemnitees") from any and all Damages incurred by the CCO Indemnitees from any claim of a third party resulting from (i) Customer's breach of any representation, warranty or covenant in this Contract, (ii) CCO's use of Customer Content, and (iii) use by Customer of Third Party Materials or Deliverables beyond their intended and authorized use.

7. Limitation of Liability; Disclaimer

EXCEPT FOR EACH PARTY'S INDEMNIFICATION OBLIGATIONS, IN NO EVENT WILL EITHER PARTY'S TOTAL CUMULATIVE LIABILITY TO THE OTHER PARTY HEREUNDER EXCEED THE FEES PAID OR PAYABLE BY CUSTOMER. IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE, EXEMPLARY OR CONSEQUENTIAL DAMAGES INCLUDING LOSS OF PROFITS, LOSS OF USE, BUSINESS INTERRUPTION, OR LOSS OF DATA IN CONNECTION WITH OR ARISING OUT OF THESE TERMS REGARDLESS OF WHETHER ARISING UNDER CONTRACT, TORT, OR ANY OTHER THEORY, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

8. Term; Termination

a. Term. The Contract shall continue in effect until the completion of the Services.

b. Termination by CCO. The Contract may be terminated by CCO if: (i) Customer breaches any material provision of these Terms and fails to cure such breach within 10 days of notice of such breach, or (ii) any monies to be paid by Customer to CCO are past due by more than 30 days. Upon any termination under this section, CCO shall be compensated for the Services performed through the effective date of termination.

c. Termination by Customer. The Contract may be terminated by Customer if CCO breaches any material provision of these Terms and fails to cure such breach within 10 days of notice of such breach. Upon such termination, CCO shall pay to Customer, as liquidated damages and not as a penalty, and as Customer's sole and exclusive remedy, a refund of any fees pre-paid for Services and Deliverables not provided prior to the effective date of termination.

9. Miscellaneous

a. Governing Law; Venue. It is agreed that the laws of the State of New York shall govern the construction and interpretation of these Terms and the rights and obligations set forth herein. The parties hereto irrevocably waive any and all rights to trial by jury in any proceeding arising out of or relating to these Terms.

b. Subcontracting. Customer acknowledges and agrees that CCO may use contractors and consultants to perform the Services hereunder; provided, that CCO's use of a contractor or consultant shall not release CCO from any duty or liability to fulfill its obligations under these Terms.

c. Assignment. Customer may not assign or transfer the Contract without first obtaining the written consent of CCO.

d. Survival. The parties' rights and obligations under Sections 3, 4, 5, 6 and 7 shall survive termination or expiration of the Contract.

e. Entire Understanding. These Terms and the Contract contains the entire understanding between the parties relating to the Services and, except as expressly provided herein, cannot be changed or terminated unless expressly agreed to in writing and signed by Customer and CCO.

f. Relationship. The relationship between Customer and CCO created by the Contract shall be one of independent contractors, and neither party shall be deemed an employee of the other for any purpose, nor shall anything contained herein be construed as constituting a partnership or joint venture between Customer and CCO.

g. Waiver. The failure of CCO or Customer to enforce any of the provisions of these Terms shall not be construed as a general relinquishment or waiver of that or any other provision. The invalidity or unenforceability of any portion of these Terms shall not affect the remaining provisions hereof.

h. Notices. All notices hereunder shall be in writing, deemed given on the date of dispatch, and addressed to Customer and CCO at the addresses listed in the Contract.

i. Force Majeure. If either party is unable to fulfill its obligations hereunder or unable to fulfill its obligations in a timely matter as a result of a Force Majeure Event (excluding the failure to make payments as required hereunder), such failure will not be treated as a breach of the Contract, provided that the party promptly informs the other party of the reason or reasons for such delay. The term "Force Majeure Event" shall mean an act of war or terrorism, a riot, civil disorder, or rebellion, a fire, flood, earthquake, pandemic, or similar act of God or a strike, lockout, similar labor dispute, or other factors or forces outside of the parties' reasonable control.

SIGNATURES

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

CLEAR CHANNEL OUTDOOR, LLC

Signature

Signature

Name

Name

Date

Date



Change Order 02

Date: February 5th, 2024

Project Name: Isador Cohen Security Improvements
 Project No: 0146-465
 DSA File No: N/A
 DSA Application No: N/A

The following parties agree to the terms of this Change Order:

Owner: Sacramento City USD
 5735 47th Ave.
 Sacramento, CA 95824

Contractor: Precision Communications
 2357 Coffeeberry Rd
 West Sacramento, CA 95691

Designer: KMM Services
 5433 El Camino Ave., Suite 5
 Carmichael, CA 95608

Construction Manager: Kitchell
 2450 Venture Oaks Way, Suite 500
 Sacramento, CA 95833

Reference	Description	Cost	Days Ext.
	Amount of Previously Approved AED(s)/PCO(s) Within Allowance(s) and Approved by CBO via e-Builder	\$ 883.56	0
PCO # Requested by: Performed by: Reason:	PCO #2 KMM Services Precision Communications Precision Communications discovered on-site that door hardware per deisign/spec was not comptatible. Ordered new compatible verticle hardware.	\$ 1,257.79	0
Contract time will be adjusted as follows:	Original Contract Amount with Allowances:	\$21,413.51	
Previous Completion Date: 8/7/2023	Amount of Previously Approved AED(s)/PCO(s):	\$ 883.56	
Zero Days 0 Calendar Days Extension (zero unless otherwise indicated)	Amount of this Change Order:	\$ 1,257.79	
Current Completion Date: 8/7/2023	Revised Contract Amount After this change order:	\$23,554.86	

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

~~Chris Ralston, Director III~~ Date
Janea Marking, CBO

Designer: KMM Services

 02/06/2024
Chris Cluff, Designer Date

Contractor: Precision Communications

 February 5, 2024
Matt Hennigan, Project Manager Date

Construction Manager: Kitchell

 02/05/24
Ryan Wade, Project Manager Date

**AMENDMENT NO. 1 TO FACILITIES LEASE
BY AND BETWEEN
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT AND
CORE West, Inc.**

This Amendment No. 1 to the Facilities Lease ("First Amendment") is made and entered into this Seventh day of March 2024 ("Effective Date") by and between the Sacramento City Unified School District ("District") and CORE West, Inc. ("Developer") (collectively, the "Parties") as follows:

RECITALS

WHEREAS, the Parties entered into a Facilities Lease, dated 14 December 2023 pertaining to the 0510-433 C.K. McClatchy HVAC & Kitchen Modernization Project ("Project") at C.K. McClatchy High School, located at 3066 Freeport Blvd, Sacramento, CA 95818 ("Project Site"); and

NOW, THEREFORE, the Parties agree as follows:

Section I. First Amendment of Facilities Lease.

1. **Exhibit C** (Guaranteed Maximum Price and Other Project Cost, Funding, and Payment Provisions) to the Facilities Lease is amended and supplemented such that the existing Exhibit C is struck and replaced with the amended Exhibit C, which is attached hereto as **Attachment "A"** and incorporated herein by this reference. All references to Exhibit C in the Facilities Lease shall mean and refer to Attachment "A" hereto.

The Parties expressly acknowledge and agree that this amendment is intended to and does change payment provisions for the Project under the Facilities Lease, including, but not limited to, the amount of Tenant Improvement Payments and amount of Lease Payments.

2. The Construction Schedule, which is attached hereto as **Attachment "B"** and incorporated herein by this reference, is hereby approved by the District and is hereby added as Exhibit F (Construction Schedule) to the Facilities Lease.

[CONTINUES ON NEXT PAGE]

Section II. All Other Provisions Reaffirmed.

All other provisions of the Facilities Lease shall remain in full force and effect and are hereby reaffirmed. If there is any conflict between this First Amendment and any provision of the Facilities Lease or any prior amendment thereto, the provisions of this First Amendment shall control.

IN WITNESS WHEREOF, the Parties have caused this Amendment No. 1 to the Facilities Lease to be executed by their respective officers who are duly authorized, as of the Effective Date.

ACCEPTED AND AGREED on the date indicated below:

Dated: 07 March, 2024

Dated: 16 February, 2024

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

CORE WEST, INC.

By: _____

By:  _____

Name: Janea Marking

Name: Seth Maurer

Title: Chief Business Officer

Title: President

EXHIBIT C

GUARANTEED MAXIMUM PRICE AND

OTHER PROJECT COST, FUNDING, AND PAYMENT PROVISIONS

1. Site Lease Payments

As indicated in the Site Lease, Developer shall pay One Dollar (\$1.00) to the District as consideration for the Site Lease.

2. Guaranteed Maximum Price

Pursuant to the Facilities Lease, Developer will cause the Project to be constructed for an amount to be determined after preconstruction services are completed ("Guaranteed Maximum Price"). The Guaranteed Maximum Price shall include the preconstruction fees and costs.

2.1 Cost of the Work

The term Cost of the Work shall mean the costs necessarily incurred in the proper performance of the Work contemplated by the Contract Documents. Such costs shall be at rates no higher than the standard paid at the place of the Project except with the prior consent of the District. The Cost of the Work shall include only the items set forth in this Section 2 and approved by the District.

2.1.1 General Conditions

The General Conditions as set forth in **Attachment 1** hereto shall be included in a progress billing as incurred. Said rates shall include all costs for labor, equipment and materials for the items identified therein which are necessary for the proper management of the Project, and shall include all costs paid or incurred by Developer for insurance, permits, taxes, and all contributions, assessments and benefits, holidays, vacations, retirement benefits, incentives to the extent contemplated in **Attachment 1**, whether required by law or collective bargaining agreements or otherwise paid or provided by Developer to its employees. The District reserves the right to request changes to the personnel, equipment, or facilities provided as General Conditions as may be necessary or appropriate for the proper management of the Project, in which case, the District shall be entitled to a reduction in the cost of General Conditions based on the rates set forth in **Attachment 1**.

2.1.2 Subcontract Costs

Payments made by the Developer to Subcontractors (inclusive of the Subcontractor's bonding, if required, and insurance costs, which shall be included in the subcontract amount), which payments shall be made in accordance with the requirements of the Contract Documents.

2.1.3 Developer-Performed Work

Costs incurred by Developer for self-performed work at the direction of District or with the District's prior approval, as follows:

2.1.3.1 Actual costs to Developer of wages of construction workers, excluding all salaried and/or administrative personnel, directly employed by Developer to perform the construction of the Work at the site.

2.1.3.2 Wages or salaries and customary benefits, such as sick leave, medical and health benefits, holidays, vacations, incentive programs, and pension plans of Developer's field supervisory, safety and administrative personnel when stationed at the site or stationed at Developer's principal office, only for that portion of their time required for the Work.

2.1.3.3 Wages and salaries and customary benefits, such as sick leave, medical and health benefits, holidays, vacations, incentive programs and pension plans of Developer's supervisory or administrative personnel engaged at factories, workshops or on the road, in expediting the production or transportation of materials or equipment required for the Work, but only for that portion of their time required for the Work.

2.1.3.4 Costs paid or incurred by Developer for taxes, insurance, contributions, assessments required by law or collective bargaining agreements and for personnel not covered by such agreements, and for customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, provided such costs are based on wages and salaries included in the Cost of the Work under Subparagraphs 2.1.3.1 through 2.1.3.3.

2.1.3.5 Costs, including transportation and storage, of materials and equipment incorporated in the completed construction, including costs of materials in excess of those actually installed to allow for reasonable waste and spoilage. Unused excess materials, if any, shall become the District's property at the completion of the Work or, at the District's option, shall be sold by Developer. Any amounts realized from such sales shall be credited to the District as a deduction from the Cost of the Work.

2.1.3.6 Costs, including transportation and storage, installation, maintenance, dismantling and removal of materials, supplies, machinery and equipment not customarily owned by construction workers, that are provided by Developer at the site and fully consumed in the performance of the Work; and cost (less salvage value) of such items if not fully consumed, whether sold to others or retained by Developer. Cost for items previously used by Developer shall mean fair market value.

2.1.3.7 Rental charges for temporary facilities, machinery, equipment, vehicles and vehicle expenses, and hand tools not customarily owned by construction workers that are provided by Developer at the site, whether rented from Developer or others, and the costs of transportation, installation, minor repairs and replacements, dismantling and removal thereof and costs of Developer’s Project field office, overhead and general expenses including office supplies, parking, office equipment, and software. Rates and quantities of equipment rented shall be subject to the District’s prior approval.

2.1.3.8 Costs of removal of debris from the site, daily clean-up costs and dumpster charges not otherwise included in the cost of the subcontracts which exceeds the clean-up provided under the General Conditions.

2.1.3.9 This section intentionally blank.

2.1.3.10 Costs of materials and equipment suitably stored off the site at a mutually acceptable location, if approved in advance by the District.

2.1.4 Allowances

Because it is impossible at the time of execution of the Facilities Lease to determine the exact cost of performing certain tasks, the Cost of the Work shall include the following Allowances for the Tasks/Work as noted here:

Task/Work	Allowance Amount
Allowance #1: Branch Piping for UV’s	\$460,304.00
Allowance #2: School District Requests	\$400,000.00
Total Allowance Amount	\$860,304.00

The Allowance Value for an Allowance Item includes the direct cost of labor, materials, equipment, transportation, taxes and insurance associated with the applicable Allowance Item. All other costs, including design fees, Developer’s overall project management and general conditions costs, overhead and fee, are deemed to be included in the original Guaranteed Maximum Price, and are not subject to adjustment regardless of the actual amount of the Allowance Item.

The District shall have sole discretion to authorize all expenditures from the Allowances. The District shall process expenditures from the Allowances in the form of an Allowance Expenditure Directive (“AED”). The Allowances are included in the Guaranteed Maximum Price. Any unused Allowance or unused portion thereof shall be deducted from the Cost of the Work pursuant to **Exhibit D** to this Facilities Lease to the benefit of the District.

2.1.5 Miscellaneous Costs

2.1.5.1 Where not included in the General Conditions, and with the prior approval of District, costs of document reproductions (photocopying and blueprinting expenses), long distance telephone call charges, postage, overnight and parcel delivery charges, telephone costs including cellular telephone charges, facsimile or other communication service at the Project site, job photos and progress schedules, and reasonable petty cash expenses of the site office. Developer shall consult with District to determine whether District has any vendor relationships that could reduce the cost of these items and use such vendors whenever possible.

2.1.5.2 Sales, use, gross receipts, local business and similar taxes imposed by a governmental authority that are related to the Work.

2.1.5.3 Fees and assessments for permits, plan checks, licenses and inspections for which Developer is required by the Contract Documents to pay including, but not limited to, permanent utility connection charges, street use permit, street use rental, OSHA permit and sidewalk use permit and fees.

2.1.5.4 Fees of laboratories for tests required by the Contract Documents.

2.1.5.5 Deposits lost for causes other than Developer's or its subcontractors' negligence or failure to fulfill a specific responsibility to the District as set forth in the Contract Documents.

2.1.5.6 Expenses incurred in accordance with Developer's standard personnel policy for relocation and temporary living allowances of personnel required for the Work if approved in advance by District.

2.1.5.7 Where requested by District, costs or expenses incurred by Developer in performing design services for the design-build systems.

2.1.5.8 Other costs incurred in the performance of the Work if, and to the extent, approved in advance by District.

2.1.5.9 Costs due to emergencies incurred in taking action to prevent threatened damage, injury or loss in case of an emergency affecting the safety of persons and/or property.

2.1.5.10 Provided all other eligible costs have been deducted from the contingency and as part of the calculation of amounts due Developer for Final Payment, costs of repairing and correcting damaged or non-conforming Work executed by Developer, Subcontractors or suppliers, providing that such damage or non-conforming Work was not caused by negligence or failure to fulfill a specific responsibility of Developer and only to the extent that the cost of repair or correction is not recovered by Developer from insurance, sureties, Subcontractors or suppliers.

2.1.6 Excluded Costs

The following items are considered general overhead items and shall not be billed to the District:

2.1.6.1 Salaries and other compensation of Developer's personnel stationed at Developer's principal office or offices other than the Project Field Office, except as specifically provided in Subparagraphs 2.1.3.2. and 2.1.3.4.

2.1.6.2 Expenses of Developer's principal office and offices other than the Project Field Office.

2.1.6.3 Overhead and general expenses, except as may be expressly included in this Section 2.

2.1.6.4 Developer's capital expenses, including interest on Developer's capital employed for the Work.

2.1.6.5 Costs that would cause the Guaranteed Maximum Price (as adjusted by Change Order) to be exceeded.

2.1.7 Developer's Fee

Four and one-half percent (4.5%) of the Cost of the Work as described in Sections 2.1.1, 2.1.2, 2.1.3, 2.1.4 and 2.1.5.

2.1.8 Bonds and Insurance

For insurance and bonds required under this Facilities Lease (exclusive of those required by Subcontractors, which costs are included in the subcontract amounts), that portion of insurance and bond premiums which are directly attributable to this Contract, which shall be calculated at a rate of Two and Seventy Hundredths percent (2.70%) of the Cost of the Work for insurance and Seventy-Eight Hundredths percent (0.78%) of the Cost of the Work for payment and performance bonds.

2.1.9 Owner Contingency and Developer Contingency

2.1.9.1 The Guaranteed Maximum Price includes Owner and Developer Contingencies of Three percent (3.0%) for the Owner Contingency and Three percent (3.0%) of the Developer Contingency of the Cost of the Work as described in Section 2.1.1, 2.1.2, and 2.1.3. Intended Uses of Owner Contingency and Developer Contingency:

Owner Contingency is to be used for unforeseen conditions, Owner- requested scope adds, and Owner-directed schedule acceleration. The Owner is responsible for costs that exceed the Owner Contingency. Developer Contingency is to be used for scope gaps. The Developer is responsible for costs that exceed the Developer Contingency. The Owner is responsible for costs that exceed the total Allowance amount.

2.1.9.2 Developer Contingency is not intended for such things as scope changes.

2.1.9.3 The Contingencies shall not be used without the agreement of the District.

2.1.9.4 The unused portion of the Contingency shall be considered as cost savings and retained by the District at the end of the Project.

2.2 The Guaranteed Maximum Price will consist of the amounts to be identified in **Attachment 2** to this **Exhibit C**. Except as indicated herein for modifications to the Project approved by the District, Developer will not seek additional compensation from District in excess of Guaranteed Maximum Price. District shall pay the Guaranteed Maximum Price to Developer in the form of Tenant Improvement Payments and Lease Payments as indicated herein.

2.3 Total Payment

In no event shall the cumulative total of the Tenant Improvement Payments and the Loan Amount for the Lease Payments ever exceed the Guaranteed Maximum Price to be defined, as may be modified pursuant to **Exhibit D** to the Facilities Lease.

2.4 Changes to Guaranteed Maximum Price

2.4.1 The Parties acknowledge that the Guaranteed Maximum Price is based on the Construction Documents, including the plans and specifications, as identified in **Exhibit D** to the Facilities Lease.

2.4.2 As indicated in the Facilities Lease, the Parties may add to or remove from the project specific scopes of work. Based on these change(s), the Parties may agree to a reduction or increase in the Guaranteed Maximum Price. If a cost impact of a change is agreed to by the Parties, it shall be paid upon the payment request from Developer for the work that is the subject of the change in accordance with the provisions of **Exhibit D**. The amount of any change to the Guaranteed Maximum Price shall be calculated in accordance with the provisions of **Exhibit D** to this Facilities Lease.

2.4.3 The Parties agree to reduce the Guaranteed Maximum Price for the unused portion of Allowances and/or Contingency, if any.

2.4.4 Cost Savings

Developer shall work cooperatively with Architect, Construction Manager, subcontractors and District, in good faith, to identify appropriate opportunities to reduce the Project costs and promote cost savings. Any identified cost savings from the Guaranteed Maximum Price shall be identified by Developer, and approved in writing by the District. In the event Developer realizes a savings on any aspect of the Project, such savings shall be added to the Owner's Contingency and expended consistent with the Owner's Contingency. In addition, any portion of Allowance remaining after completion of the Project shall be added to the Owner's Contingency. If any cost savings require

revisions to the Construction Documents, Developer shall work with the District and Architect with respect to revising the Construction Documents and, if necessary, obtaining the approval of DSA with respect to those revisions. Developer shall be entitled to an adjustment of Contract Time for delay in completion caused by any cost savings adopted by District pursuant to **Exhibit D**, if requested in writing before the approval of the cost savings.

2.4.5 If the District exercises its Purchase Option pursuant to this **Exhibit C**, any reduction in the Guaranteed Maximum Price resulting from that exercise of the Purchase Option, if any, shall be retained in full by the District and shall not be shared with Developer.

3. Tenant Improvement Payments

Prior to the District's taking delivery or occupancy of the Project, the District shall pay to Developer an amount equal to the Guaranteed Maximum Price as modified pursuant to the terms of the Facilities Lease, including **Exhibit C** and **Exhibit D**, less the Loan Amount for the Lease Payments ("Tenant Improvement Payments"). The District shall withhold a amount equal to the Loan Amount as indicated in **Attachment 3** to **Exhibit C** from the Developer for its Work on the Project. In other words, no further Tenant Improvement Payment will be made to Developer once the amount equal to Guaranteed Maximum Price minus the Loan Amount has been paid. Otherwise, the Tenant Improvement Payments will be processed based on the amount of Work performed according to Developer's Schedule of Values (**Exhibit G** to the Facilities Lease) and pursuant to the provisions in **Exhibit D** to the Facilities Lease, including withholding for or escrow of retention of five percent (5%) of the Guaranteed Maximum Price. The withholding for the Loan Amount shall be separate from and in addition to withholding for or escrow of retention.

4. Lease Payments

Upon execution of the Memorandum of Commencement Date, the form of which is attached to the Facilities Lease as **Exhibit E**, the District shall commence making lease payments to Developer in accordance with the Schedule attached hereto as **Attachment 3**.

4.1 The Lease Payments shall be consideration for the District's rental, use, and occupancy of the Project and the Project Site and shall be made in monthly installments as indicated in the Schedule of Lease Payments attached hereto as **Attachment 3** for the duration of the lease term of one (1) year, with the first Lease Payment due ninety (90) days after execution of the Memorandum of Commencement Date.

4.2 The District represents that the annual Lease Payment obligation does not surpass the District's annual budget and will not require the District to increase or impose additional taxes or obligations on the public that did not exist prior to the execution of the Facilities Lease.

4.3 Fair Rental Value

District and Developer have agreed and determined that the total Lease Payments constitute adequate consideration for the Facilities Lease and are reasonably equivalent to the fair rental value of the Project. In making such

determination, consideration has been given to the obligations of the Parties under the Facilities Lease and Site Lease, the uses and purposes which may be served by the Project and the benefits therefrom which will accrue to the District and the general public.

4.4 Each Lease Payment Constitutes a Current Expense of the District

4.4.1 The District and Developer understand and intend that the obligation of the District to pay Lease Payments and other payments hereunder constitutes a current expense of the District and shall not in any way be construed to be a debt of the District in contravention of any applicable constitutional or statutory limitation or requirement concerning the creation of indebtedness by the District, nor shall anything contained herein constitute a pledge of the general tax revenues, funds or moneys of the District.

4.4.2 Lease Payments due hereunder shall be payable only from current funds which are budgeted and appropriated or otherwise made legally available for this purpose. This Facilities Lease shall not create an immediate indebtedness for any aggregate payments that may become due hereunder.

4.4.3 The District covenants to take all necessary actions to include the Lease Payments in each of its final approved annual budgets.

4.4.4 The District further covenants to make all necessary appropriations (including any supplemental appropriations) from any source of legally available funds of the District for the actual amount of Lease Payments that come due and payable during the period covered by each such budget. Developer acknowledges that the District has not pledged the full faith and credit of the District, State of California or any state agency or state department to the payment of Lease Payments or any other payments due hereunder. The covenants on the part of District contained in this Facilities Lease constitute duties imposed by law and it shall be the duty of each and every public official of the District to take such action and do such things as are required by law in the performance of the official duty of such officials to enable the District to carry out and perform the covenants and agreements in this Facilities Lease agreed to be carried out and performed by the District.

4.4.5 Developer cannot, under any circumstances, accelerate the District's payments under the Facilities Lease.

5. District's Purchase Option

5.1 If the District is not then in uncured Default hereunder, the District shall have the option to purchase not less than all of the Project in its "as-is, where-is" condition and terminate this Facilities Lease and Site Lease by paying the balance of the "Loan Amount" identified in **Attachment 3**, which is exclusive of interest that would have otherwise been owed, as of the date the option is exercised ("Option Price"). Said

payment shall be made on or before the date on which the District's lease payment would otherwise be due for that month ("Option Date").

5.2 District shall provide to Developer a written notice no less than ten (10) days prior to the Option Date. The notice will include that District is exercising its option to purchase the Project as set forth above on the Option Date. If the District exercises this option, the District shall pay directly to Developer the Option Price on or prior to the Option Date and Developer shall at that time deliver to District an executed Termination Agreement and Quitclaim Deed in recordable form to terminate this Facilities Lease and the Site Lease. District may record all such documents at District's cost and expense.

5.3 Under no circumstances can the first Option Date be on or before ninety (90) days after Developer completes the Project and the District accepts the Project.

[REMAINDER OF PAGE INTENTIONALLY BLANK; ATTACHMENTS TO FOLLOW]

ATTACHMENT 1
GENERAL CONDITIONS COSTS

APPENDIX C-3
Allowable General Condition Costs
Construction Phase Scope Detail

Project (On Site Jobsite Staff)		Direct Cost of the Work	General Conditions	Overhead and Profit	Paid by District
1	Operations Manager		\$10,540		
2	Project Manager		\$80,600		
3	Project Superintendent		\$185,876		
4	Project Engineer		\$35,650		
5	Home Office Engineer		\$21,390		
6	Scheduling Engineer		X		
7	Field Engineer		X		
8	Draftsman/Detailer		X		
9	Record Drawings		X		
10	Field Accountant		\$11,904		
11	Time Keeper/Checker		X		
12	Secretarial/Clerk Typist		\$11,904		
13	Independent Surveyor	X			
14	Safety &. E.E.O. officer		X		
15	Runner/Water Boy		X		
16	Vacation Time/Job Site Staff		X		
17	Sick Leave/Job Site Staff		X		
18	Bonuses/Job Site Staff			X	
19	Quality Control Program		X		
20	Qualified SWPPP Practitioner (QSP)	X			
21	SWPPP Creation, Approval, Notifications	X			
Temporary Utilities		Direct Cost of the Work	General Conditions	Overhead and Profit	Paid by District
1	Telephone Installation		X		
2	Telephone Monthly Charges		\$3,472		
3	Elect Power Installation	X			
4	Elect Power Distribution - Wiring/Spider boxes/ Lighting for construction	X			
5	Elect Power Monthly Charges				X
6	Water Service for construction	X			
7	Heating & Cooling Costs for	X			
8	Light Bulbs & Misc. Supplies for	X			
9	Clean-Up-Periodical	X			
10	Clean-Up-Final	X			
11	Dump Permits and Fees	X			
12	Recycling/Trash Dumpster	X			
13	Flagger/Traffic Control	X			
14	Dust Control	X			
15	Temporary Road and Maintenance if	X			
16	Trash Chute & Hopper (if applicable)	X			

Direct Job Costs		Direct Cost of the Work	General Conditions	Overhead and Profit	Paid by District
1	Wages of Construction Labor	X			
2	Labor/Fringe Benefits & Burden	X			
3	Subcontract Costs	X			
4	Material & Equipment/Included		\$23,188		
	a. Contractor Owned Equip, trucks		X		
	b. Small Tools - Purchase		X		
	c. Small Tools - Rental		X		
5	Warranty Work & Coordination			X	
Temporary Facilities		Direct Cost of the Work	General Conditions	Overhead and Profit	Paid by District
1	Office Trailers including shared office for IOR & CM (office must include lockable door, conditioned air, 3 desks, 3 chairs, 2 file cabinet, and Business Grade Hardline Internet	X			
2	Storage Trailer & Tool Shed Rental	X			
3	Office Furniture/Equip/computers	X			
4	Xerox Copies/Misc Printing	X			
5	Postage/UPS/FedEx	X			
6	Project Photographs	X			
7	Temporary Toilets	X			
8	Project Sign	X			
9	Temporary Fencing/Enclosures	X			
10	Covered Walkways if required	X			
11	Barricades	X			
12	Temporary Stairs	X			
13	Opening Protection	X			
14	Safety Railing & Nets	X			
15	Drinking Water/Cooler/Cup		X		
16	Safety/First Aid Supplies		\$476		
17	Fire Fighting Equipment		X		
18	Security Guards	X			
19	Watchman Service	X			
20	Phone lines, cell phones, WiFi/Hardline Internet		X		
21	Temporary "Swing space" portables to house teachers and students as required for phasing				X
22	Utility connections and civil work needed for temporary "swing space" portables as required for phasing	X			

Miscellaneous Project Costs		Direct Cost of the Work	General Conditions	Overhead and Profit	Paid by District
1	Performance and Payment Bonds	X			
2	Developer-provided insurance				
3	Printing - Drwgs & Specs	X			
4	Initial Soils Investigation				X
5	Testing and Inspection				X
6	Maintenance After Occupancy				X
7	Facility Operator/Training	X			
8	Fees				X
Hoisting		Direct Cost of the Work	General Conditions	Overhead and Profit	Paid by District
1	Hoist & Tower Rental	X			
2	Hoist Landing & Fronts	X			
3	Hoist Operator	X			
4	Hoist Safety Inspections	X			
5	Hoist Material Skips/Hoppers	X			
6	Erect & Dismantle Hoists	X			
7	Crane Rental	X			
8	Crane Operators	X			
9	Crane Safety Inspections	X			
1	Erect & Dismantle Crane	X			
1	Fuel, Repairs, Maintenance	X			
1	Crane Raising/Jumping Costs	X			
1	Safety Inspections	X			
1	Forklift Rental	X			
1	Forklift Operator	X			
1	Forklift Safety Inspections	X			
1	Fuel, Repairs, Maintenance	X			
Contractor's Main Office Staff		Direct Cost of the Work	General Conditions	Overhead and Profit	Paid by District
1	Corporate Executives			X	
2	Principal in Charge			X	
3	Estimating Cost Engineering			X	
4	Value Engineering			X	
5	Scheduling			X	
6	Drafting and Detailing			X	
7	Purchasing & Contracts			X	
8	Accounting & Bookkeeping			X	
9	Safety & E.E.O Officer			X	
10	Secretarial			X	
11	Clerk/Typist			X	
12	Computer/Data Processing			X	
13	Legal (General Services/Pertaining to			X	
14	Travel & Subsistence			X	

15	Fringe Benefits & Burden			X	
16	Vacation Time/Main Office			X	
17	Bonuses/Main Office			X	
General Conditions Total Cost transfer to Fee Proposal			\$385,000 Total \$55,000 / Month		



SCUSD CK McClatchy High School HVAC & Servery Modernization

JOB NAME: SCUSD CK McClatchy HS HVAC & Servery Modernization 7 Months
 ESTIMATED VALUE: \$5,900,000 31 Weeks
 DATE: 2/9/2024 155 Days

TEMPORARY FACILITIES					
	DESCRIPTION	QUANTITY	UOM	RATE	TOTAL
1	Field Office Printer/Copier/Fax	7	MONTHS	\$100	\$700
1	Field Office Supplies	7	MONTHS	\$250	\$1,750
1	Field Office Phone / Data (Internet)	7	MONTHS	\$500	\$3,500
1	Field Office Sanitation/Cleaning	7	MONTHS	\$200	\$1,400
1	Document Management - Procore	1	EA	\$5,900	\$5,900
2	Construction Storage Unit Mobilization	2	EA	\$175	\$350
2	Construction Storage Unit Rental	7	MONTHS	\$400	\$2,800
5	Postage/UPS/Fedex	7	MONTHS	\$150	\$1,050
6	Monthly Reprographics	7	MONTHS	\$250	\$1,750
6	Project Progress Documentation	7	MONTHS	\$1,652	\$11,564
7	Construction Toilets Mobilization	2	EA	\$175	\$350
7	Construction Toilets Monthly Rental	3	MONTHS	\$1,050	\$3,150
7	Construction Toilets Additional Cleanings	13	WEEKS	\$30	\$390
7	Wash Stations Mobilization	1	EA	\$175	\$175
7	Wash Stations Monthly Rental	3	MONTHS	\$1,250	\$3,750
8	Project Signage	1	LS	\$2,650	\$2,650
9	Temporary Fence	500	LF	\$15.00	\$7,500
9	Lockable Access Gate	2	PAIR	\$1,200.00	\$2,400

SUB-TOTAL: TEMPORARY FACILITIES \$51,129

HOISTING					
	DESCRIPTION	QUANTITY	UOM	RATE	TOTAL
1	Forklift Rental	6	WK	\$600	\$3,600
1	Forklift Operator	60	HR	\$108	\$6,480
1	Forklift Safety Inspections	7	MO	\$500	\$3,500
1	Hoisting Safety Inspections	7	EA	\$500	\$3,500
1	Fuel, Repairs, Maintenance	6	WK	\$350.00	\$2,100

SUB-TOTAL: HOISTING \$19,180

TEMPORARY UTILITIES					
	DESCRIPTION	QUANTITY	UOM	RATE	TOTAL
1	Clean-up Periodical	31	WEEKS	\$820	\$25,420
2	General Debris Dumpster	31	PULLS	\$899	\$27,869
3	Flagger / Traffic Control	7.75	WEEKS	\$3,280.00	\$25,420

SUB-TOTAL: TEMPORARY UTILITIES \$78,709

ATTACHMENT 2

GUARANTEED MAXIMUM PRICE

Pre-Construction Services	\$	8,000.00
Amendment 1 - Construction GMP	\$	6,821,619.00
Total Adjusted GMP (Pre-Construction Fees + Amendment 1)	\$	6,829,619.00



CK McClatchy High School
HVAC & Servery Modernization
Guaranteed Maximum Price

February 9, 2024

#	Description	Base Price	BREAKOUTS	
			BO #1 HVAC Replacement	BO #2 Servery Modernization
	GENERAL	\$149,018	\$99,842	\$49,176
GEN1	Temporary Facilities	\$51,129	\$34,256	\$16,873
GEN2	Hoisting	\$19,180	\$12,851	\$6,329
GEN3	Temporary Utilities	\$78,709	\$52,735	\$25,974
	DEMOLITION / OFF-SITE INFRASTRUCTURE	\$86,016	\$0	\$86,016
3	Selective Demolition	\$39,427	\$0	\$39,427
4	Abatement	\$46,589	\$0	\$46,589
	STRUCTURE	\$148,159	\$25,778	\$122,381
31	Misc. Rough Carpentry	\$148,159	\$25,778	\$122,381
	ENCLOSURE	\$140,460	\$63,450	\$77,010
46	Membrane Roofing	\$63,450	\$63,450	\$0
51	Cement Plaster (Stucco)	\$13,100	\$0	\$13,100
54	Specialty Doors	\$63,910	\$0	\$63,910
	INTERIOR FINISHES	\$771,763	\$182,738	\$589,025
56	Doors, Frames, & Hardware	\$47,045	\$0	\$47,045
60	Metal Framing & Drywall	\$265,663	\$21,493	\$244,170
61	Painting	\$52,960	\$16,650	\$36,310
62	Acoustical Ceilings, Metal Wall & Ceiling Panels	\$193,491	\$99,595	\$93,896
64	Tile	\$46,505	\$0	\$46,505
65	Resilient & Sheet Flooring	\$113,599	\$0	\$113,599
70	Final Clean Requirements	\$52,500	\$45,000	\$7,500
	SPECIALTIES	\$18,940	\$0	\$18,940
72	Building Signage	\$18,940	\$0	\$18,940
	EQUIPMENT	\$316,200	\$0	\$316,200
85	Kitchen Equipment	\$316,200	\$0	\$316,200
	MEP SYSTEMS	\$3,127,858	\$2,745,401	\$382,457
98	Plumbing Systems	\$173,000	\$130,500	\$42,500
100	HVAC & Controls Systems	\$2,515,200	\$2,423,500	\$91,700
103	Electrical & Low Voltage Systems	\$439,658	\$191,401	\$248,257
Subtotal		\$4,758,414	\$3,117,209	\$1,641,205
CONTINGENCIES & ALLOWANCES		SUB TOTAL		
3.0%	LLB Construction Contingency	\$142,753	\$93,516	\$49,237
3.0%	Owner Contingency	\$142,753	\$93,516	\$49,237
LS	Allowance #1: Branch Piping for UVs per HVAC RFI #2	\$460,304	\$460,304	\$0
LS	Allowance #2: School Department Requests	\$400,000	\$400,000	\$0
Subtotal		\$5,904,224	\$4,164,545	\$1,739,679
RATE		GENERAL CONDITIONS	SUB TOTAL	SUB TOTAL
LS	General Conditions	\$385,000	\$257,950	\$127,050
Subtotal		\$6,289,224	\$4,422,495	\$1,866,729
RATE		INSURANCE, BONDS, AND BUILDERS RISK	SUB TOTAL	SUB TOTAL
1.20%	General Liability	\$81,860	\$57,565	\$24,295
1.50%	Subcontractor Default Insurance	\$88,564	\$62,468	\$26,096
0.78%	Payment and Performance Bond	\$53,209	\$37,417	\$15,792
LS	Builders Risk Insurance	\$15,008	\$10,554	\$4,454
Subtotal		\$6,527,865	\$4,590,499	\$1,937,366
RATE		CONTRACTOR'S FEE	SUB TOTAL	SUB TOTAL
4.50%	Developer's Fee	\$293,754	\$206,572	\$87,182
		GMP Total	BO #1 HVAC Replacement	BO #2 Servery Modernization
GMP Total		\$6,821,619	\$4,797,071	\$2,024,548

BASIS OF GMP

SCUSD CK McClatchy HVAC & Seryery Modernization
February 9, 2024



The Basis of GMP is a written explanation clarifying the scope, assumptions and exclusions used in establishing the Guaranteed Maximum Price (GMP) for the Sacramento City Unified School District CK McClatchy HVAC & Seryery Modernization Project in Sacramento, California. This GMP is based on CORE's incorporation of the scope shown on the documents listed in the Enumeration of Documents and the scope clarifications below.

Assumptions, Clarifications, & Exclusions

SCHEDULE

This GMP is based upon performance of the work per the enclosed Preliminary Construction Schedule, which is an integral part of this GMP Package.

Schedule Clarifications:

- Building permits are to be procured by the Client and in hand prior to CORE Construction mobilizing on site. CORE shall be granted an extension of time for delays resulting from not having approved documents in place on the anticipated start dates reflected in the attached schedule.
- Any work required by the City, County or other municipality not currently shown or identified in the contract documents is not included in the GMP costs and schedule.
- CORE assumes that all SCUSD items in the Seryery, Cafeteria, and Storage Room, including POS, serving stations, tables, and other miscellaneous items will be removed by SCUSD personnel prior to March 27, 2024.
- Owner furnished equipment is to be delivered to the site per the contract schedule. CORE shall be granted an extension of time for delays resulting from late deliveries of owner furnished equipment.
- Microsoft Project Professional for Office 365 will be used as the schedule management program and updated monthly.

Weather:

The following table represents a mutual understanding of the number of reasonable days of adverse weather per month where no weather dependent construction activities may occur due to unworkable field conditions. CORE has assumed the risk to make up for lost days per month in accordance with this table. Construction Contingency may be used for overtime/premium costs to make up for lost days relative to this table. CORE shall be granted an extension of time for delays resulting from additional lost days per calendar month beyond what is illustrated in the table in the GMP Proposal. The lost days illustrated in this schedule are per calendar month and shall not accrue from month to month.

(Northern California – Sacramento County)

Month	Number of Reasonably Anticipated Days of Adverse Weather Per Month	Average Precipitation
March	7	3.2
April	4	1.6
May	2	0.9
June	0	0.3
July	0	0.0
August	0	0.1

BASIS OF GMP*SCUSD CK McClatchy HVAC & Server Modernization*

February 9, 2024



September	0	0.4
October	2	1.3
November	5	2.5
December	7	4.3

CORE considers soil conditions that are unsuitable for heavy equipment operation to be adverse weather days. Mud, fog, wind, ice, standing water, saturated wood framing, flooded areas, and/or other residual weather conditions may also result in weather days.

Cost Clarifications

This GMP is based on 2024 Prevailing Wage Rates and includes California sales tax. The value provided in the GMP includes all direct and indirect construction costs but does not include typical project "soft costs". These costs include, but are not limited to design professional fees, demo permits, building permits, plan review fees, utility connection fees other than for temporary utilities, land acquisition costs, "loose" furniture, fixtures, and equipment (FF&E), special inspections, commissioning agent services, etc.

MATERIALS ECONOMIC IMPACTS

The parties acknowledge that some of the materials and products to be used and installed in the construction of this project may become unavailable, delayed in shipment and/or subject to price increases due to circumstances beyond the control of the Contractor, including the COVID-19 pandemic. If a specified product is unavailable or shipment is delayed, Contractor shall provide written notice and shall be afforded additional time and substitute products may be considered. If there is an increase in price of materials, equipment, or products between the date of this contract and the time when the job is ready for the installation of the affected material, the amount of this contract shall be increased to reflect the additional cost to obtain the materials, provided that the Contractor gives the Owner written notice and documentation of the increased costs.

CONTINGENCIES

- **Lease-Lease Back Construction Contingency** – LLB Construction Contingency is included in this proposal and is intended to be used at CORE's discretion to cover costs that have not been completely identified as trade specific scope on the GMP setting documents may require further clarification or coordination. These costs include, but not limited to, scope gap, coordination issues between trades, potential overtime, missed general requirements, and missed scope during the bidding process. The LLB Construction Contingency is not intended to account for design revisions or additional scope requests by the design / owner during construction.
- **Owner Project Contingency** – Owner Project Contingency is included in this GMP. Owner Project Contingency is intended to be used at the Owner's discretion to cover unforeseen conditions, design revisions, errors/omissions and/or additional scope requests made by the owner and/or design team.

ALLOWANCES

- **Allowance #1 Branch Piping for 52 UVs per HVAC RFI #2** – Due to circumstances beyond CORE's control and not directly associated with scope definable by the plans and specifications, CORE recommends that the District carry additional funds as an Allowance. This value was generated by utilizing a unit cost of \$8,852

BASIS OF GMP

SCUSD CK McClatchy HVAC & Servery Modernization

February 9, 2024



per UV (52 total). Further due diligence is required by the team to create a final, definable scope and cost that can be confirmed into the contract price. If the actual cost of the scope is greater than the allowance amount, the school district will be responsible for the remaining costs. If the actual costs are less than the allowance amount, the unused funds will be returned to the school district per the terms of the contract.

- **Allowance #2 School Department Requests** – This allowance includes all requests by the school district for school maintenance and the temporary servery, and includes temporary ADA ramp at the kitchen, stripping/waxing VCT in all of the school, temporary power and storage for the EV food trucks, temporary cold storage, event tent, and temporary stanchions. These costs are not required by CORE to complete the project as defined by the plans and specifications. If the actual cost of the scope is greater than the allowance amount, the school district will be responsible for the remaining costs. If the actual costs are less than the allowance amount, the unused funds will be returned to the school district per the terms of the contract.

HOURLY RATES

The following agreed to hourly rates will be used as defined in Exhibit C, Section 2.1.3, of the Owner-LLB Facilities Lease Agreement. The Actual Costs for each of the agreed to rates includes all normal and customary payroll paid by the Contractor plus all fringe benefits, taxes and insurances.

	<u>Standard Rate</u>	<u>Overtime Rate</u>
Project Management:		
Director of Operations	195	-
Sr. Project Manager	135	-
Project Manager	125	-
Asst. Project Manager	110	-
MPE/BIM Manager	125	-
Project Accountant	92	-
Contract Administrator	92	-
Construction Coordinator	92	-
Certified Payroll	92	-
Intern	40	60
Field Operations:		
General Superintendent	165	-
Sr. Superintendent	142	-
Superintendent	130	-
Asst. Superintendent	110	-
Carpenters	108	162
Water Truck Driver	110	165
Laborers	82	123

BASIS OF GMP

SCUSD CK McClatchy HVAC & Server Modernization

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Assumptions & Exclusions

GENERAL ASSUMPTIONS

- This GMP is considered lump sum, not line itemed. Scope values are provided for transparency and as a contract schedule of values. Any line-item cost variances will be carried across the duration of the entire project and the net savings (if any) will be split with the Owner per the terms of the contract at final completion. Costs for any individual line items are not guaranteed within this GMP, but rather the bottom-line cost of the GMP. Any cost savings from any individual line items will be offset against possible overruns of any other line items throughout the duration of the project.
- CORE will coordinate the work with the Owner's contractors and agencies, for example PG&E, AT&T, SMUD, Sacramento Area Sewer District, California American Water, etc., with their respective scopes as it pertains to this project. The Owner will provide direction related to any conflict. The project schedule has been developed assuming these contractors/agencies will be able to meet all required scheduled installation and/or utility turn-on dates and these dates will be communicated through the Owner. Any costs due to changes made by the permitting agencies after submission of the estimate are subject to change.
- CORE does not warrant or guarantee that the Contract Documents comply with Authorities Having Jurisdiction (AHJ), or local regulations or requirements. This is the responsibility of the Architect and Engineers, and we assume all requirements have been incorporated into the Contract Documents.
- Normal shrinkage cracking of all cementitious material, such as slabs, concrete walls, fully grouted CMU walls, etc. is expected and shall not be cause for removal or replacement of structurally sound slabs.
- The Proposal includes a lump sum amount for general conditions and general requirements costs. Project staffing and general conditions/requirement costs will be paid monthly as a lump sum per approved billing schedule. General conditions are based on 7 months.
- The Proposal includes a lump sum fixed amount and percentage of the Proposal value for insurances, builder's risk, performance and payment bonds. Cost of bonds and insurances will be billed 100% according to the approved billing schedule and included with the first month billing after NTP. Insurances and bonds may need to cover the entire projected estimate of the project and financially reconcile at the end of the project.
- The Proposal includes Subcontractor Default Insurance (SDI) or Performance/Payment Bonds of all the Trade Contractors work at a percentage of the direct costs. Lump sum cost of SDI/Bonds will be billed 100% according to the approved billing schedule and included with the first month billing after NTP.
- The lease payment value shall be 3% of the GMP value and amortization at 1% over 12-months post construction. The lease payment value shall be withheld during construction as a separate schedule of value line item and shall represent the required 5% retention. Therefore, no other retention will be withheld at each progress billing. The District shall exercise an early buy-out of the entire lease payment value after 90 calendar days after substantial completion.

SPECIFIC EXCLUSIONS

- Typical Project "Soft Costs" unless otherwise specified. These include, but are not limited to: design professional costs, permits and fees, utility connection charges other than for temporary utilities, land acquisition, legal fees, equipment and furnishings, etc.

BASIS OF GMP

SCUSD CK McClatchy HVAC & Server Modernization

February 9, 2024



-
- Power company / communication companies (telephone / internet) / gas company costs.
 - Servers, equipment, etc.
 - Testing and inspection services of special inspectors.
 - Services of a commissioning agent.
 - Salvaging and relocation of any existing equipment or furnishings, unless otherwise specified.
 - OCIP. This is listed as required in specification 00 11 16 Notice to Bidders, section 14.
 - Inspector and CM trailer and field office costs.

Scope-Specific Clarifications

CORE Construction's GMP is based upon plans and specifications as itemized in attached Enumeration of Documents, with the following Scope-Specific Assumptions and Clarifications.

STRUCTURE

031 – MISC. ROUGH CARPENTRY

- Includes replacement of 10% of sleepers between structural floor sheathing and new Sturd-I-Floor sheathing in the Cafeteria.

ENCLOSURE

046 – MEMBRANE ROOFING

- Roofing reinstallation includes 1" rigid insulation, 1/2" DensDeck Prime cover board, and Tremco 60 mil TPA flashing.

054 – SPECIALTY DOORS

- Overhead door weight is 1200 lbs, which exceeds the 600 lb maximum weight noted in Servery RFI #1.

INTERIOR FINISHES

060 – METAL FRAMING & DRYWALL

- Excludes drywall shop drawings.

062 – ACOUSTICAL CEILINGS, METAL WALL & CEILING PANELS

- Includes 150 new ceiling tiles for use in classrooms (assumes 10% of 1500 ceiling tiles that are removed/replaced will break or require replacement).

065 – RESILIENT FLOORING

- Excludes vapor barrier over soils in crawl space under new resilient flooring. This is recommended by the flooring subcontractor.

EQUIPMENT

085– KITCHEN EQUIPMENT

- Includes offloading of OFCI kitchen equipment. Assumes that OFCI kitchen equipment will be delivered by a truck with a lift gate.
- The specified manufacturer Multiteria requires a 50% deposit.

BASIS OF GMP

SCUSD CK McClatchy HVAC & Server Modernization

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MEP SYSTEMS

098 – PLUMBING SYSTEMS

- Assumes that the existing floor sinks in Servery will remain.

100 – HVAC & CONTROLS SYSTEMS

- Excludes Outside Air and Return Air motorized dampers for UVs. It is assumed that the Outside Air and Return Air motorized dampers are integral to the UVs.
- Duct cleaning is included in the construction areas only per plans and does not include the entire school per specifications.
- Microbial sampling per specification section 23 05 15 3.02 is excluded.
- Excludes mechanical curbs, curb insulation, clips, and gasketing.

103 – ELECTRICAL & LOW VOLTAGE SYSTEMS

- Includes \$5,000 for the LED lights at perimeter of "M" signage per 4/A-561 because a specification for these lights has not been provided..
- Assumes that the disconnects for the OFCI condensing units are integral to the units.
- Assumes that the new keyed switches for the EVs will be installed in the existing location and pathway.

END OF BASIS OF GMP

ATTACHMENT 3 SCHEDULE OF LEASE PAYMENTS**Amortization Schedule**

Loan Amount: \$250,000.00
Interest: 1.00% Annual
Term in Months 12.00
Payment Frequency Monthly

	<u>Monthly Payment</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Balance</u>
1	20,946.35	20,738.02	208.33	229,261.98
2	20,946.35	20,755.30	191.05	208,506.68
3	20,946.35	20,772.60	173.76	187,734.08
4	20,946.35	20,789.91	156.45	166,944.17
5	20,946.35	20,807.23	139.12	146,136.94
6	20,946.35	20,824.57	121.78	125,312.37
7	20,946.35	20,841.93	104.43	104,470.44
8	20,946.35	20,859.29	87.06	83,611.15
9	20,946.35	20,876.68	69.68	62,734.47
10	20,946.35	20,894.07	52.28	41,840.40
11	20,946.35	20,911.49	34.87	20,928.91
12	20,946.35	20,928.91	17.44	0.00
Totals	251,356.20	250,000.00	1,356.25	



SCUSD CK McClatchy HVAC and Servery

ID	Task Name	Duration	Start	Finish	Qtr 1, 2024	Qtr 2, 2024	Qtr 3, 2024	Qtr 4, 2024	Qtr 1, 2025
0	SCUSD CK McClatchy HVAC and Servery	219 d	Mon 1/29/24	Fri 12/6/24					
2	OFCI Mechanical Equipment Procurement	134 d	Mon 1/29/24	Wed 8/7/24					
4	<i>AHU Curb Delivered to Site</i>	<i>0 d</i>	<i>Mon 1/29/24</i>	<i>Mon 1/29/24</i>					
8	Issue LOI's	1 d	Mon 2/12/24	Mon 2/12/24					
7	<i>Multi-Zone Units Delivered to Site</i>	<i>0 d</i>	<i>Fri 2/23/24</i>	<i>Fri 2/23/24</i>					
5	<i>AHU Delivered to Site</i>	<i>0 d</i>	<i>Fri 3/15/24</i>	<i>Fri 3/15/24</i>					
3	Unit Ventilators Delivered to Site	12 d	Mon 7/8/24	Tue 7/23/24					
6	<i>Chillers Delivered to Site</i>	<i>0 d</i>	<i>Wed 8/7/24</i>	<i>Wed 8/7/24</i>					
9	Procurement	148 d	Tue 2/13/24	Tue 9/10/24					
11	Procure Submittals	48 d	Tue 2/13/24	Thu 4/18/24					
32	Submittal Review	53 d	Tue 2/20/24	Thu 5/2/24					
10	Execute Subcontracts	5 d	Fri 3/15/24	Thu 3/21/24					
53	Procure Materials	120 d	Fri 3/22/24	Tue 9/10/24					
1	<i>Notice To Proceed</i>	<i>0 d</i>	<i>Fri 3/15/24</i>	<i>Fri 3/15/24</i>					
76	Construction	113 d	Mon 3/25/24	Tue 9/3/24					
121	Servery Modernization	113 d	Mon 3/25/24	Tue 9/3/24					
122	<i>Spring Break Starts</i>	<i>0 d</i>	<i>Mon 3/25/24</i>	<i>Mon 3/25/24</i>					
123	Owner Move Out	2 d	Tue 3/26/24	Wed 3/27/24					
124	Demolition	14 d	Tue 3/26/24	Fri 4/12/24					
131	Interior	85 d	Fri 5/3/24	Tue 9/3/24					
85	HVAC Replacement	54 d	Mon 6/10/24	Fri 8/23/24					
97	Chillers & Pumps	43 d	Mon 6/10/24	Thu 8/8/24					
86	<i>Last Day of School 23/24'</i>	<i>0 d</i>	<i>Thu 6/13/24</i>	<i>Thu 6/13/24</i>					
87	Controls	38 d	Thu 6/13/24	Tue 8/6/24					
100	Rooftop Equipment (AHU, MZ 1, & MZ 2)	14 d	Thu 6/13/24	Tue 7/2/24					
106	Interior UV's	43 d	Thu 6/13/24	Tue 8/13/24					
115	Equipment & Start-Up	13 d	Wed 8/7/24	Fri 8/23/24					
114	<i>Staff Returns for Fall '24 Semester</i>	<i>0 d</i>	<i>Fri 8/23/24</i>	<i>Fri 8/23/24</i>					
120	<i>HVAC Scope Substantial Completion</i>	<i>0 d</i>	<i>Fri 8/23/24</i>	<i>Fri 8/23/24</i>					
160	<i>Substantial Completion</i>	<i>0 d</i>	<i>Fri 8/23/24</i>	<i>Fri 8/23/24</i>					
163	Complete Punch List	10 d	Mon 8/26/24	Mon 9/9/24					
161	<i>Thanksgiving Break</i>	<i>0 d</i>	<i>Mon 12/2/24</i>	<i>Mon 12/2/24</i>					
162	Install Mechanical Room Pumps	5 d	Mon 12/2/24	Fri 12/6/24					

Task Summary Progress

Milestone ◆ Deadline ↓ Critical █

VIEW 00 - OAC Status Date: Mon 12/18/23 Printed Date: Fri 1/26/24 1 of 1



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1b

Meeting Date: March 7, 2024

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 7, 2024
2. Classified Personnel Transactions Dated March 7, 2024

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Chief Human Resources Officer

Approved by: Lisa Allen, Interim Superintendent

Attachment 1: CERTIFICATED 3/7/2024

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY / REEMPLOY							
COLE	SAMUEL	B	Teacher, Elementary Spec Subj	GOLDEN EMPIRE ELEMENTARY	2/9/2024	6/30/2024	EMPLOY PROB 2/9/24
COLLINS	DANIELLE	0	Teacher, Elementary	PONY EXPRESS ELEMENTARY SCHOOL	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
DEPAGE	ANTHONY	B	Teacher, Spec Ed	SEQUOIA ELEMENTARY SCHOOL	2/5/2024	6/30/2024	EMPLOY PROB 2/5/24
HEEREN	BENJAMIN	B	Teacher, Middle School	MIWOK MIDDLE SCHOOL	1/29/2024	6/30/2024	EMPLOY PROB 1/29/24
JORLEN	YAMILET	0	Teacher, Elementary	JOHN CABRILLO ELEMENTARY	12/6/2023	6/30/2024	EMPLOY PROB 12/6/23
MALONEY	AMY	B	Teacher, Spec Ed	WASHINGTON ELEMENTARY SCHOOL	1/29/2024	6/30/2024	EMPLOY PROB 1/29/27
MARLEY	ANGELA	B	School Social Worker	STUDENT SUPPORT&HEALTH SRVCS	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
MORELLI	LAUREN	B	School Psychologist	SPECIAL EDUCATION DEPARTMENT	2/20/2024	6/30/2024	EMPLOY PROB 2/20/24
WILLIAMS	SAMANTHA	0	Teacher, K-8	ROSA PARKS MIDDLE SCHOOL	1/29/2024	6/30/2024	EMPLOY PROB 1/29/24
LEAVES							
DA ROSA	YESSENIA	A	Teacher, Elementary	PARKWAY ELEMENTARY SCHOOL	2/9/2024	5/13/2024	LOA (PD) FMLA/CFRA 2/9-5/13/24
DEEM	ARIELLE	B	Teacher, Traveling Music	ROSA PARKS MIDDLE SCHOOL	9/12/2023	12/12/2023	AMEND LOA (PD) 9/12-12/12/23
DIMINO	RYAN	B	Teacher, High School	JOHN F. KENNEDY HIGH SCHOOL	2/20/2024	6/30/2024	LOA (UNPD) ADMIN 2/20/24
DOBRINSKI	JENNIFER	A	Counselor, Middle School	CALIFORNIA MIDDLE SCHOOL	12/1/2023	2/29/2024	LOA (PD) 12/1-2/29/24
DOBRINSKI	JENNIFER	A	Counselor, Middle School	CALIFORNIA MIDDLE SCHOOL	3/1/2024	6/30/2024	LOA RTN (PD) 3/1/24-6/30/24
KISTNER	CHARLOTTE	C	Teacher, Elementary Spec Subj	BOWLING GREEN ELEMENTARY	2/21/2024	4/25/2024	LOA (PD) FMLA/CFRA 2/21-4/25/24
MARTIN	MARIO	A	Teacher, Elementary	PACIFIC ELEMENTARY SCHOOL	1/1/2024	6/28/2024	LOA (PD) 1/1-6/28/24
PERRY	DIANA	A	Teacher, Elementary	CROCKER/RIVERSIDE ELEMENTARY	2/9/2024	5/3/2024	LOA (PD) FMLA/CFRA 2/9-5/3/24
REILLY	PATRICK	A	Teacher, High School	HIRAM W. JOHNSON HIGH SCHOOL	2/6/2024	6/30/2024	LOA (PD) ADMIN 2/6/24
SMITH	BOBBY	A	Teacher, Elementary	SUY:U ELEMENTARY	12/21/2023	4/12/2024	AMEND LOA (PD) 12/21/23-4/12/24
SWEETEN	HALEY	A	Teacher, Resource	NICHOLAS ELEMENTARY SCHOOL	2/1/2024	5/28/2024	LOA (PD) FMLA/CFRA 2/1-5/28/24
THOMPSON	HEATHER	B	Lang. Speech & Hearing Speclst	SPECIAL EDUCATION DEPARTMENT	1/22/2024	3/6/2024	LOA (PD) 1/22-3/6/24
TRAM	JENNY	A	Teacher, Resource, Special Ed.	JOHN D SLOAT BASIC ELEMENTARY	2/10/2024	3/1/2024	LOA EXT (PD) 2/10-3/1/24
TRAM	JENNY	A	Teacher, Resource, Special Ed.	JOHN D SLOAT BASIC ELEMENTARY	3/2/2024	5/31/2024	LOA (PD) FMLA/CFRA 3/2-5/31/24
VINGAN	RAHDIKAJOY	C	Teacher, High School	LUTHER BURBANK HIGH SCHOOL	2/17/2024	2/19/2024	LOA EXT (PD) FMLA/CFRA 2/17-2/19/24
VINGAN	RAHDIKAJOY	C	Teacher, High School	LUTHER BURBANK HIGH SCHOOL	2/20/2024	6/30/2024	LOA RTN (PD) FMLA/CFRA 2/20/24
SEPARATE / RESIGN / RETIRE							
AGUILAR	YASMINE	C	Teacher, High School	HIRAM W. JOHNSON HIGH SCHOOL	7/1/2023	6/16/2024	SEP/RESIGN 6/16/24
BONATO	JAIME	B	Site Instruction Coordinator	MIWOK MIDDLE SCHOOL	7/1/2023	2/29/2024	SEP/RESIGN 2/29/24
ENGEL	BRADLEY	C	Teacher, Resource, Special Ed.	ETHEL I. BAKER ELEMENTARY	7/1/2023	6/13/2024	SEP/RESIGN 6/13/24
FOX	AUSTIN	C	Teacher, High School	CAREER & TECHNICAL PREPARATION	7/1/2023	6/14/2024	SEP/RESIGN 6/14/24
GOULD	MICHAEL	C	Teacher, High School	HIRAM W. JOHNSON HIGH SCHOOL	7/1/2023	6/14/2024	SEP/RESIGN 6/14/24
LAKE	TAYLOR	C	Teacher, High School	GEO WASHINGTON CARVER	7/1/2023	6/14/2024	SEP/RESIGN 6/16/24
LOGSDON	KYLE	C	Teacher, High School	HEALTH PROFESSIONS HIGH SCHOOL	7/1/2023	6/14/2024	SEP/RESIGN 6/14/24
MARLEY	ANGELA	A	Noon Duty	LEONARDO da VINCI ELEMENTARY	7/1/2023	2/12/2024	SEP/RESIGN 2/12/24
MILLER	KRISTIE	A	Teacher, High School	ENGINEERING AND SCIENCES HS	7/1/2023	6/30/2024	SEP/RETIRE 6/30/24
MILTON	SHERRY	A	Teacher, Elementary	DAVID LUBIN ELEMENTARY SCHOOL	7/1/2023	6/14/2024	SEP/RETIRE 6/14/24
NGUYEN	MARY	A	Noon Duty	ELDER CREEK ELEMENTARY SCHOOL	10/1/2023	2/5/2024	SEP/RESIGN 2/5/24
PINKERTON	SARAH	C	Teacher, Elementary	PHOEBE A HEARST BASIC ELEM.	7/1/2023	2/6/2024	SEP/RESIGN 2/6/24
POWELL	RACHEL	B	Teacher, High School	THE MET	8/28/2023	6/14/2024	SEP/RESIGN 6/14/24
PUTMAN	ALEXANDER	B	Teacher, High School	C. K. McCLATCHY HIGH SCHOOL	8/24/2023	6/14/2024	SEP/RESIGN 6/14/24
THIMMES	ANNA	B	Teacher, Elementary	JOHN BIDWELL ELEMENTARY	7/1/2023	6/14/2024	SEP/RESIGN 6/14/24
VUE	DAO	B	Teacher, High School	JOHN F. KENNEDY HIGH SCHOOL	10/3/2023	6/14/2024	SEP/RESIGN 6/14/24
WELCH	SANDREA	C	Teacher, Elementary	SUSAN B. ANTHONY ELEMENTARY	7/1/2023	6/14/2024	SEP/RESIGN 6/14/24
WHITEHEAD	SANDRA	A	Teacher, High School	WEST CAMPUS	7/1/2023	6/30/2024	SEP/RESIGN 6/30/24
TRANSFER							
TAYLOR	VANESSA	A	Counselor, High School	CAPITAL CITY SCHOOL	11/8/2023	6/30/2024	TR FR JFK 11/8/23

Attachment 2: CLASSIFIED 3/7/2024

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ REEMPLOY							
ALONZO	RICHARD	B	Warehouse Worker	DISTRIBUTION SERVICES	1/22/2024	6/30/2024	EMPLOY PROB 1/22/24
BARBEE-MEADOWS	SHALLIN	B	IEP Desig Inst Para-Sp Ed	SPECIAL EDUCATION DEPARTMENT	2/22/2024	6/30/2024	REEMPLOY PROB 2/22/24
CAI	DENEY	B	Custodian	WILL C. WOOD MIDDLE SCHOOL	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
CEJA MADRIGAL	PRISCILLA	B	Noon Duty	ISADOR COHEN ELEMENTARY SCHOOL	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
DINH	CHANESAMONE	B	Inst Aid, Spec Ed	JAMES W MARSHALL ELEMENTARY	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
FLORES	KARINA	B	Teacher Assistant, Bilingual	BG CHACON ACADEMY	2/20/2024	6/30/2024	EMPLOY PROB 2/20/24
GUTIERREZ	DAISY	B	Morning Duty	BRET HARTE ELEMENTARY SCHOOL	1/29/2024	6/30/2024	EMPLOY PROB 1/29/24
HEINZ	ERIKA	B	Health Aide	HEALTH SERVICES	2/5/2024	6/30/2024	EMPLOY PROB 2/5/24
HERNANDEZ HERNANDEZ	MIGUEL	B	Custodian	PACIFIC ELEMENTARY SCHOOL	2/9/2024	6/30/2024	EMPLOY PROB 2/9/24
HOLLIS JR	LOGAN	B	Lead Campus Supervisor	SAFE SCHOOLS OFFICE	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
INIGUEZ	BENIGNO	B	Facilities Maint Laborer I	FACILITIES MAINTENANCE	2/5/2024	6/30/2024	EMPLOY PROB 2/5/24
JONES	STEPHANIE	B	Inst Aid, Spec Ed	LUTHER BURBANK HIGH SCHOOL	2/13/2024	6/30/2024	REEMPLOY PROB 2/13/24
KOHLER	DESIRAE	B	Bus Driver	TRANSPORTATION SERVICES	3/5/2024	6/30/2024	EMPLOY PROB 3/5/24
LOPEZ	ELIANNA	B	Morning Duty	WOODBINE ELEMENTARY SCHOOL	2/1/2024	2/29/2024	EMPLOY PROB 2/1/24
LOREDO	EVA MARIA	B	Attendance Tech II	JOHN F. KENNEDY HIGH SCHOOL	2/13/2024	6/30/2024	REEMPLOY PROB 2/13/24
MINJAREZ-BUNBURY	BEANNI	B	Walking Attendant	MARTIN L. KING JR ELEMENTARY	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
PADILLA	ABIGAIL	B	Morning Duty	EDWARD KEMBLE ELEMENTARY	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
PARAMO	ANTHONY	B	Custodian	BG CHACON ACADEMY	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
PERRYMAN	MARK	B	Inst Aid, Spec Ed	UMOJA INTERNATIONAL ACADEMY	3/4/2024	6/30/2024	EMPLOY PROB 3/4/24
PINEDO	XAVIER	B	Custodian	ROSEMONT HIGH SCHOOL	2/5/2024	6/30/2024	EMPLOY PROB 2/5/24
SAFAR	SALMA	B	Inst Aid, Spec Ed	ISADOR COHEN ELEMENTARY SCHOOL	2/20/2024	6/30/2024	EMPLOY PROB 2/20/24
SANTIAGO	MARILOU	B	Noon Duty	CAMELLIA BASIC ELEMENTARY	2/1/2024	6/30/2024	EMPLOY PROB 2/1/24
SMITH	TONY	B	Food Prod Asst, Cent Kit	NUTRITION SERVICES DEPARTMENT	2/14/2024	6/30/2024	EMPLOY PROB 2/14/24
VANG	PO	B	Noon Duty	SUSAN B. ANTHONY ELEMENTARY	2/7/2024	6/30/2024	EMPLOY PROB 2/7/24
WAGNER	CHRISTINA	B	Food Prod Asst, Cent Kit	NUTRITION SERVICES DEPARTMENT	2/26/2024	6/30/2024	EMPLOY PROB 2/26/24
WASHINGTON	AKEEM	B	Lead Campus Supervisor	SAFE SCHOOLS OFFICE	2/15/2024	6/30/2024	EMPLOY PROB 2/15/24
XIONG	XONG	B	Custodian	MARTIN L. KING JR ELEMENTARY	2/14/2024	6/30/2024	EMPLOY PROB 2/14/24
YANG	LONG	B	Site Cmptr Suprt Tech I	ENGINEERING AND SCIENCES HS	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
ZERGUINE	MALLEKA	B	Office Tchncn II	NUTRITION SERVICES DEPARTMENT	2/26/2024	6/30/2024	EMPLOY PROB 2/26/24
ZOUCHA	TAMARA	B	Inst Aide/Computer Lab Asst	ISADOR COHEN ELEMENTARY SCHOOL	2/13/2024	6/30/2024	EMPLOY PROB 2/13/24
LEAVE							
AARON	DERRON	A	Campus Monitor	ALBERT EINSTEIN MIDDLE SCHOOL	7/1/2023	6/30/2024	LOA (PD) FMLA/CFRA 7/1/23-6/30/24
BROWN	AUTUMN	A	Child Welfare & Attnd Liaison	STUDENT ATTEND & ENGAGE OFFICE	1/8/2024	4/7/2024	AMEND (PD) LOA FMLA/ CFRA 1/8/24-4/7/24
CARRILLO	ROBERTA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	1/12/2024	2/25/2024	LOA FMLA/ CFRA 1/12-2/25/24
FAIRBANKS	TIMOTHY	A	Security Officer	SECURITY SERVICES	1/12/2024	4/1/2024	EXT LOA (UNP) 1/12/24-4/1/24
HARRIS	MONICA	A	Instructional Aide	EDWARD KEMBLE ELEMENTARY	2/22/2024	6/30/2024	LOA (PD) ADMIN 2/22/24
MANN	TINA	A	Noon Duty	H.W. HARKNESS ELEMENTARY	2/1/2024	6/30/2024	LOA RTN (PD) 2/1/24
PERREIRA	DIANE	A	Interp for the Deaf	SPECIAL EDUCATION DEPARTMENT	2/5/2024	2/12/2024	LOA (PD) EXT FMLA/CFRA 2/5-2/12
PERREIRA	DIANE	A	Interp for the Deaf	SPECIAL EDUCATION DEPARTMENT	2/13/2024	6/30/2024	LOA RTN (PD) 2/13/24
RENTERIA-NERI	OSCAR	A	Custodian	C. K. McCLATCHY HIGH SCHOOL	2/15/2024	6/30/2024	LOA (PD) ADMIN 2/15/24
SPILLER	EDIE	A	Clerk II	SEQUOIA ELEMENTARY SCHOOL	1/15/2024	3/3/2024	LOA (PD) FMLA/CFRA 1/15-3/3/24
SPILLER	EDIE	A	Clerk II	SEQUOIA ELEMENTARY SCHOOL	3/4/2024	6/30/2024	LOA RTN (PD) 3/4/24
TURNER	SAMANI	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	2/29/2024	6/30/2024	LOA RTN 2/29/24
RE-ASSIGN/STATUS CHANGE							
BAEZ	JENNIFER	B	Inst Aid, Spec Ed	MARTIN L. KING JR ELEMENTARY	1/29/2024	6/30/2024	REA/STCHG 1/29/24
CLEMENTS	CLAYTON DANIEL	B	Plumber Assistant Supervisor	FACILITIES MAINTENANCE	2/21/2024	6/30/2024	REA/STCHG 2/21/24
ESH RAT	MUJIBULLAH	B	Assessor-Translator MOC	MATRICULATION/ORIENTATION CNTR	2/13/2024	4/30/2024	REA/STCHG 2/13/24
FUERTE	ENEDINA	B	Custodian	ETHEL PHILLIPS ELEMENTARY	2/1/2024	6/30/2024	REA/STCHG 2/1/24
GARCIA GONZALEZ	HILDA	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	2/15/2024	6/30/2024	STCHG EFF 2/15/24
GROZAV	VANESSA	B	Instructional Aide	JOHN CABRILLO ELEMENTARY	2/5/2024	6/30/2024	REA/STCHG 2/5/24
HUNTER	KATHY	A	Bus Attendant	TRANSPORTATION SERVICES	2/21/2024	4/30/2024	STCHG 2/21/24
KELLEY	ALEXANDER	B	School Plant Ops Mngr I	BUILDINGS & GROUNDS/OPERATIONS	2/20/2024	6/30/2024	REA STCHG 2/20/24

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
LEE	TZER	B	Bus Driver	TRANSPORTATION SERVICES	2/15/2024	6/30/2024	STCHG 2/15/24
LOPEZ	OFELIA	B	Food Service Lead, School Site	NUTRITION SERVICES DEPARTMENT	2/15/2024	6/30/2024	STCHG EFF 2/15/24
MURAN	SUADA	B	Food Prod Lead Cent Kitchen	NUTRITION SERVICES DEPARTMENT	2/16/2024	6/30/2024	REA/STCHG 2/16/24
PHAM	HOA	A	Teacher Assistant, Bilingual	HIRAM W. JOHNSON HIGH SCHOOL	2/13/2024	6/30/2024	REA/STCHG 2/13/24
REYES JR	MARIO	B	School Plant Ops Mngr III	BUILDINGS & GROUNDS/OPERATIONS	2/20/2024	6/30/2024	REA/STCHG 2/5/24
SANCHEZ	MARIA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	2/20/2024	6/30/2024	REA/STCHG 2/20/24
SMITH	JEFFREY	A	Custodian	SEQUOIA ELEMENTARY SCHOOL	1/31/2024	6/30/2024	REA/STCHG 1/31/24
STEVENS	LAURIE	B	Instructional Aide	MARK TWAIN ELEMENTARY SCHOOL	2/22/2024	6/30/2024	REA/STCHG 2/22/24
TEN	TICHANN	A	School Plant Ops Mngr II	LEONARDO da VINCI ELEMENTARY	2/20/2024	6/30/2024	REA 2/20/24
VASCONEZ	COLLEEN	B	Inst Aid, Spec Ed	SUTTERVILLE ELEMENTARY SCHOOL	1/31/2024	6/30/2024	REA/STCHG 1/31/24
WADE	CARMEN	A	Bus Attendant	TRANSPORTATION SERVICES	1/22/2024	6/30/2024	STCHG 1/22/24
SEPARATE / RESIGN / RETIRE							
ABDUL-SHAKOOR	KASANDRA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	10/2/2023	2/16/2024	SEP/RESIGN 2/16/24
BELTON	JERMAINE	A	Custodian	MIWOK MIDDLE SCHOOL	8/28/2023	12/15/2023	DECEASED 12/15/23
BYRD-SMITH	PHILIP	B	Office Tchncn II	CAREER & TECHNICAL PREPARATION	8/14/2023	2/9/2024	SEP/RESIGN 2/9/24
CAVES	MICHAEL	A	School Plant Ops Mngr I	THEODORE JUDAH ELEMENTARY	7/1/2023	2/9/2024	SEP/RETIRE 2/9/24
FANG	KONG	A	Pers Tech II	HUMAN RESOURCE SERVICES	1/1/2024	2/29/2024	SEP/RESIGN 2/29/24
FOSTER	APRIL	A	Office Tchncn III	ENROLLMENT CENTER	8/7/2023	2/5/2024	SEP/RESIGN 2/5/24
HABIBOLLAH	HAMIDEH	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	9/18/2023	2/6/2024	SEP/RESIGN 2/6/24
HAMILTON	CRYSTAL	A	Inst Aid, Spec Ed	NEW TECH	12/7/2023	1/31/2024	SEP/RESIGN 1/29/24
HARRIS	DOMINIQUE	B	Noon Duty	JOHN CABRILLO ELEMENTARY	12/1/2023	2/9/2024	SEP/RESIGN 2/9/24
HAYNES	KANASHA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	7/1/2023	2/6/2024	SEP/RESIGN 2/6/24
HIPOLITO	DOMINIQUE	A	Adm & Family Svcs Tech	ENROLLMENT CENTER	9/5/2023	1/31/2024	SEP/RESIGN 1/31/24
HOLLIS	CHARLES	A	Inst Aid, Spec Ed	HEALTH PROFESSIONS HIGH SCHOOL	7/1/2023	1/14/2024	DECEASED 1/14/24
LOREDO	EVA MARIA	0	Teacher, Middle School	FERN BACON MIDDLE SCHOOL	8/24/2023	12/15/2023	SEP/RESIGN 12/15/23
MC KENZIE	MARGARET	A	Inst Aid, Spec Ed	BRET HARTE ELEMENTARY SCHOOL	7/1/2023	6/14/2024	SEP/RETIRE 6/14/24
MONTEAGUDO	RONA	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/1/2023	2/5/2024	SEP/RESIGN 2/5/24
MORENO	AARON	A	Customer Service Specialist	HUMAN RESOURCE SERVICES	7/1/2023	3/1/2024	SEP/RESIGN 3/1/24
NUNEZ	VIANCA	A	Certified Occup Therapy Asst	SPECIAL EDUCATION DEPARTMENT	11/27/2023	2/9/2024	SEP/RESIGN 2/9/24
OTTER-BRAVO	CERGIO	A	Custodian	HIRAM W. JOHNSON HIGH SCHOOL	9/5/2023	2/22/2024	SEP/TERM 2/22/24
PARRA	ORYLIA	B	School Community Liaison	BOWLING GREEN ELEMENTARY	12/4/2023	2/1/2024	SEP/RESIGN 2/1/24
PAULING	MARIA	A	IEP Desig Inst Para-Sp Ed	UMOJA INTERNATIONAL ACADEMY	8/31/2023	2/13/2024	SEP/RETIRE 2/13/24
TRANSFER							
CLEVELAND-BALDWIN	BRISHA	A	Custodian	BUILDINGS & GROUNDS/OPERATIONS	12/11/2023	6/30/2024	TR 12/11/23
FAVELA	ROSITA	A	Library Media Tech Asst	JOHN H. STILL - K-8	2/5/2024	6/30/2024	TR 2/5/24
PERALES	SAN JUANITA	A	Attendance Tech II	C. K. McCLATCHY HIGH SCHOOL	2/13/2024	6/30/2024	TR /13/24
VESSELS	KATHLEEN	A	Inst Aid, Spec Ed	JAMES W MARSHALL ELEMENTARY	2/20/2024	2/29/2024	TR 2/20/24



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1c

Meeting Date: March 7, 2024

Subject: Approve Donations to the District

- 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 donation to the District from the Estate of Gerda Barbaria

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:

- Record of Donations and Gifts Form

Estimated Time: N/A

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Interim Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1d

Meeting Date: March 07, 2024

Subject: Approve Resolution No. 3389 Declaring Futility of Competitive Bidding for Procurement of Electronic Billboard and Transit Shelter Marketing from Clear Channel Outdoor and Authorize Purchase of Electronic Billboard and Transit Shelter Marketing from Clear Channel in the amount of \$152,826.56

- 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 Resolution No. 3389 Declaring Futility of Competitive Bidding for Procurement of Electronic Billboard and Transit Shelter Marketing from Clear Channel Outdoor and Authorize Purchase of Electronic Billboard and Transit Shelter Marketing in the amount of \$152,826.56.

Background/Rationale: Staff recommends the Board adopt Resolution No. 3389 in order to procure Electronic Billboard and Transit Shelter Marketing that are supplied solely by Clear Channel Outdoor (“Vendor”) in the Sacramento Market.

The District’s Communications Office has been tasked to create a marketing campaign to showcase the investments of Measure H bond projects of new school construction and modernizations throughout the boundaries of the District to community voters. The vendor possesses the largest amount of out-of-home advertising inventory in the Sacramento City Unified School District’s boundaries and has sole rights to the transit shelter advertising in the Sacramento market.

District staff have researched the availability of out-of-home, transit shelter marketing and have been unable to locate any media providers within the boundaries of the District. District staff recommends that the Electronic Billboard and Transit Shelter Marketing are procured for the campaign from Vendor. The Vendor is sole provider of transit shelter provider in the Sacramento Market, and their inventory of out-of-home media are thus expected to be the most optimal for viewing of community and business members within the Sacramento City Unified School District boundaries.

California law provides that where the competitive process does not produce any advantage, and would be incongruous, futile, and unavailing, the statute requiring competitive bidding does not apply.” (Hiller v. City of Los Angeles (1961) 197 Cal. App. 2d (685, 694.)

Resolution No.3389 identifies the futility of advertising for bids, or to initiate any other authorized procurement methodology, for procurement of Electronic Billboard and Transit Shelter Marketing, because the Vendor has sole jurisdiction of the Transit Shelter advertising market and the Out-of-Home media inventory will enable more people who live within the boundaries of the Sacramento City Unified School District to be reached.

Financial Considerations:

The purchase amount is \$152,826.56

LCAP Goal(s):

Documents Attached:

1. Resolution No. 3389 Declaring Futility of Competitive Bidding for Procurement of Electronic Billboard and Transit Shelter Marketing from Clear Channel Outdoor.
2. Clear Channel Letter
3. Clear Channel Outdoors Sales Contract

Estimated Time of Presentation: N/A

Submitted by: Janea Marking, Chief Business Officer
Tina Alvarez-Bevens, Contract Analyst

Approved by: Lisa Allen, Interim Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RESOLUTION No. 3389**

**RESOLUTION DECLARING FUTILITY OF COMPETITIVE BIDDING FOR
PROCUREMENT OF ELECTRONIC BILLBOARD AND TRANSIT SHELTER MARKETING
FROM CLEAR CHANNEL OUTDOOR AND AUTHORIZE PURCHASE OF ELECTRONIC
BILLBOARD AND TRANSIT SHELTER MARKETING FROM CLEAR CHANNEL OUTDOOR**

WHEREAS, the Sacramento City Unified School District seeks to showcase the investments of Measure H bond projects throughout the boundaries of the District to community voters;

WHEREAS, specific to the placement of marketing, to capture the optimum viewing within the District's boundaries, necessitates the District to purchase advertising at the price indicated in the Vendor's quote, attached as **EXHIBIT A**;

WHEREAS, Vendor is the sole supplier of transit shelter advertising in the Sacramento market, as explained by Vendor in the attached **EXHIBIT B**;

WHEREAS, District staff have researched the availability of transit shelter and electronic billboard marketing and have been unable to locate any available from other suppliers within the boundaries of the District; and

WHEREAS, District staff recommends that electronic billboard and transit shelter marketing are procured for the advertising, as transit shelter advertising are claimed to be sole to Vendor in the Sacramento market, electronic billboard locations supplied by Vendor are thus expected to be the most optimal for the viewing of District's community voters;

WHEREAS, Public Contract Code section 20111(a)(1) requires the school district's governing board to let to the lowest responsible bidder any contracts for purchase of equipment, materials, supplies or services, except construction services, involving an expenditure of more than \$114,500, which is the annually adjusted competitive bid threshold for 2024;

WHEREAS, California law provides that "[w]here competitive proposals work an incongruity and are unavailing as affecting the final result or where they do not produce any advantage...the statute requiring competitive bidding does not apply." (*Hiller v. City of Los Angeles* (1961) 197 Cal. App. 2d 685, 694.); and

WHEREAS, it would be incongruous, futile, and unavailing for the District to advertise for bids, or initiate other authorized procurement methods, for procurement of the transit shelter marketing because the Vendor is the sole supplier, the Vendor's electronic billboard inventory are located in the optimum viewing locations within the District's boundaries;

NOW THEREFORE, the Board of Education of the Sacramento City Unified School District hereby resolves, determines, and finds the following:

Section 1. That the foregoing recitals are true.

Section 2. That, based on the foregoing, it would be incongruous, futile, and unavailing to publicly bid the procurement of the electronic billboard and transit shelter marketing;

Section 3. In addition, it would not produce an advantage to the District, and would produce a net burden and distinct disadvantages to the District to publicly bid the procurement of electronic billboard and transit shelter marketing.

Section 4. That the District's Superintendent or designee is authorized to proceed with issuing a purchase order and/or executing an agreement with Vendor for the procurement of electronic billboard and transit shelter marketing, in the quantities and at the price indicated in **EXHIBIT A**, without advertising for or inviting bids, or to initiate any other procurement methodology, and to take all steps and perform all actions necessary to execute and implement such purchase order and/or agreement.

PASSED AND ADOPTED on this 7th day of March, 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Lavinia Grace Phillips, Board President

ATTEST: _____
Lisa Allen, Interim Superintendent

"EXHIBIT B"

2/26/2024

Sacramento City Unified School District
5735 47th Ave
Sacramento, CA 95824

RE: Out of Home Campaign

To Whom It May Concern,

I am writing this letter on behalf of Clear Channel Outdoor, the sole provider of transit shelter advertising in the Sacramento Market. We also possess the largest amount of Out-of-Home (OOH) inventory within the Sacramento City School District boundaries. Our experience and expertise uniquely position us to partner with you and your team on this campaign. From the initial consultation and design conceptualization to fabrication, installation, and ongoing maintenance, we provide end-to-end solutions to our clients. Our dedicated team works closely with clients to ensure timely delivery and seamless integration of transit shelters and OOH. We also offer creative solutions, as well as backend reporting after the campaign has ended. We believe that partnering with Clear Channel will enable the Sacramento City School District to reach more people who live within the school district boundaries, including parents, students, staff, and government leaders.

We welcome the opportunity to further discuss any questions you may have and look forward to working with you.

Thank you,

*Gavin Mahsman***Gavin Mahsman**

Vice President of Sales
830 Riverside Parkway, Suite 20 | West Sacramento, CA 95605

☎ 916.414.2911 📠 916.801.1995



SALES CONTRACT

ACCOUNT EXECUTIVE

Kristen Martin
KristenMartin@clearchannel.com

CLEAR CHANNEL OUTDOOR, LLC

830 Riverside Parkway Suite 20
West Sacramento, CA 95605-1505

ORDER #1213481-SAC

City Of Sacramento - traditional - 03/04/2024

ADVERTISER

Sacramento City Unified School District (#206491)
5735 47th Ave
Sacramento, CA 95824

BILL TO

Sacramento City Unified School District (#206491)
5735 47th Ave
Sacramento, CA 95824

SACRAMENTO

OOH SERVICES

Total Estimated Tax for OOH Services: \$0.00

Product	Display	Start Week	Period Type	Period Rate	Periods	Total Price
Bulletin	#002314 - 15th St ES 5ft S/O Broadway (No Ext) F/N - 1 - 14' x 48'	3/4/2024	4-Week	\$4,750.00	3.0	\$14,250.00
Bulletin	#002327 - Fruitridge SS 240ft E/O Franklin F/E - 1 - 14' x 48'	3/4/2024	4-Week	\$4,200.00	3.0	\$12,600.00
Digital Bulletin 1 slots	#005000 - US 50 NS 0.5mi W/O Howe Ave F/E - 1 - 14' x 48'	3/4/2024	4-Week	\$6,625.00	1.0	\$6,625.00
Bulletin	#002318 - Capitol NS 55ft E/O Alhambra F/W - 1 - 14' x 48'	3/25/2024	4-Week	\$7,735.00	2.25	\$17,403.75
Digital Bulletin 1 slots	#005001 - US 50 NS 0.5mi W/O Howe Ave F/W - 1 - 14' x 48'	4/1/2024	4-Week	\$6,625.00	2.0	\$13,250.00
Bulletin	#002318 - Capitol NS 55ft E/O Alhambra F/W - 1 - 14' x 48'	5/27/2024	4-Week	\$7,735.00	0.75	\$5,801.25

Order Line Type	Product	Quantity	Start Week	Period Type	Period Rate	Periods	Total Price
Audience	Transit Shelter	30	3/4/2024	4-Week	\$11,335.00	3.0	\$34,005.00
Audience	Premiere Panel	10	3/4/2024	4-Week	\$11,920.00	3.0	\$35,760.00

PRODUCTION SERVICES

Total Estimated Tax for Production Services: \$1,056.56

Description	Billable Date	Unit Qty	Unit Rate	Total Price
Sacramento: (3) 14X48 Bulletins	3/4/2024	3	\$1,400.00	\$4,200.00
Sacramento: 12 Premier panels	3/4/2024	12	\$450.00	\$5,400.00
Sacramento: 33 Transit shelters	3/4/2024	33	\$75.00	\$2,475.00

SUMMARY

Description	Cost
OOH Services	\$139,695.00
Production Services	\$12,075.00

Total Estimated Tax	\$1,056.56
TOTAL	\$152,826.56

DELIVERY OF PRODUCTION MATERIALS TO CLEAR CHANNEL OUTDOOR

Please deliver production materials to the following addresses (based on your campaign's locations):

Market	Inventory Description	Address	Contact Name	Phone Number
Sacramento		830 Riverside Pkwy, Suite 20, West Sacramento, CA, 95605		(916) 414-2910


TERMS & CONDITIONS

1. DEFINED TERMS. As used in this Contract, these terms shall have the meanings set forth below:

"Advertising Materials" shall mean all Printed Advertising Materials, Digital Advertising Materials and Full Motion Digital Advertising Materials, as each is defined in Section 4.

"Campaign" shall mean the advertising campaign described in the Contract.

"CC Portal" shall mean the software utilized by Clear Channel and authorized Customers to serve and deliver Dynamic Content to non-motion digital signs as more thoroughly described in Section 4.2.

"Clear Channel" shall mean Clear Channel Outdoor, LLC, a Delaware limited liability company and its successors and assigns.

"Commencement Date" shall mean the date identified as the commencement date of the Campaign in the Contract.

"Confidential Information" shall mean any non-public information relating to or disclosed by a party arising from or in connection with this Contract.

"Contract" shall mean the applicable sales contract for advertising services, these terms and conditions and all guidelines expressly referred to herein, all as the same may be modified from time to time.

"Customer" shall mean the advertiser and any agency or buying service named in the Contract.

"Delivery Date" shall mean the date(s) for the delivery of Advertising Materials as set forth in the Contract.

"Dynamic Content" shall mean data and information feeds supplied by or on behalf of the Customer, such as sports scores, weather or traffic information.

"Full Motion Spec Sheet" shall mean the unique special instructions sheet associated with each full motion digital sign.

"Quantity Deliverables" means a Campaign delivered by Clear Channel without the guarantee of specific Sign(s).

"Sign" or "Signs" shall mean the sign or signs identified in the Contract for the placement of the advertising for the Campaign.

2. PAYMENT

- a. Customer shall pay in advance for the services covered by this Contract unless otherwise expressly agreed to in writing.
- b. If Clear Channel has extended credit to Customer, Clear Channel shall, from time to time at intervals following the Commencement Date, bill the "Invoice to" Customer at the e-mail address set forth in the Contract, or to the address provided by Customer if Customer chooses to receive invoices by mail.
- c. Payment by Customer for services rendered hereunder is due within 30 days of the date of the invoice, unless otherwise agreed to in writing.
- d. Past due accounts shall be charged interest from the date of the invoice at a per annum rate of 12%, or the highest rate allowed by applicable law, whichever is less.
- e. If Customer disputes any charges or notices any errors on an invoice, Customer shall contact Clear Channel via email sent to ccbilling@clearchannel.com within 10 days of the invoice date, stating the invoice number, amount and description of the alleged dispute or error, and provide any supporting documentation as may be reasonably required by Clear Channel. All invoice charges shall be considered valid if Customer fails to timely provide notice to Clear Channel of any dispute or error as required herein.
- f. If Customer is past due in payment of any amount, Clear Channel may change the terms of payment by giving Customer written notice. If Clear Channel refers this Contract for collection, Customer shall pay all collection costs incurred by Clear Channel, including reasonable attorney's fees and court costs.

3. RIGHTS, OBLIGATIONS AND OTHER AGREEMENTS OF THE PARTIES

3.1 OF CUSTOMER

- a. Customer represents and warrants to Clear Channel that
 - (1) at all times hereunder, all of Customer's products and services, Advertising Materials and, to the extent applicable, all Dynamic Content, shall comply with all applicable federal, state and local laws and regulations,
 - (2) Customer is the rightful owner or licensee of the advertising content and the advertising content (i) does not infringe, violate, or misappropriate any trademark, patent, copyright, trade secret, or any other intellectual property right of any third party, (ii) does not contain libelous material, and (iii) includes any disclaimers that may be required by applicable laws, statutes, ordinances, rules and regulations.
 - (3) if the Customer entering into this Contract is an agency or buying service, it has the right to grant the rights and licenses granted herein and the right, power and authority to enter into this Contract on behalf of the advertiser. All legal obligations arising under this Contract are and shall be binding on said agency or buying service and the advertiser, and
 - (4) if this Contract is entered into by an agency or buying service as Customer on behalf of an advertiser, such agency or buying service is liable for invoice payments only to the extent it has been paid by the advertiser. The agency or buying service hereby assigns to Clear Channel all of its rights, title and interest in any claim it may hereafter have for non-payment by advertiser or in the event of a bankruptcy by the advertiser for payment under this Contract and agrees not to file any protest to such claim of Clear Channel.

3.2 OF CLEAR CHANNEL

- a. Clear Channel, at its sole discretion, may reject or remove any advertising material, art or copy, for any reason or no reason at any time during the term of this Contract. In such case, (i) Clear Channel and/or Customer may terminate this Contract and Clear Channel will reimburse Customer any prepaid amounts made by Customer to Clear Channel for the unexpired portion of the Contract and (ii) unless Clear Channel's rejection or removal is due to Customer or Customer's advertising material, Customer shall be entitled to receive from Clear Channel a sum equal to the actual non-cancelable out-of-pocket costs necessarily incurred by Customer for production of Advertising Materials which was not displayed.
- b. Subject to Clear Channel's right to remove posted copy, all approved Advertising Materials, shall be posted, installed and maintained by Clear Channel or its designee in accordance with the terms of the Contract.
- c. Clear Channel shall furnish to Customer proof of performance as follows (1) Permanent Bulletin(s): one close-up photo or digital print for each creative execution within a bulletin campaign including a performance report, (2) Rotary Bulletin(s): one close-up and one approach photo or digital print for each rotary start location and each creative execution including a performance report. Rotation cycles shall not be photographed unless the creative copy changes, (3) Poster(s): one close-up photo or digital print for each creative execution within a poster campaign including a performance report and a completion report listing all locations/designs, and (4) Digital: a performance report confirming the execution of the display(s) as contemplated in the Contract.
- d. Clear Channel's obligations under this Contract are subject to and subordinate to the terms and conditions of any applicable leases and all other agreements, licenses and permits relating to any Signs and to applicable federal, state and local laws and regulations.
- e. If Advertising Materials are timely delivered, Clear Channel shall complete posting or vinyl installation of the displays no later than 5 working days after the display date specified in the Contract and commence billing on the date copy is fully displayed.
- f. For non-digital Signs, illumination will only be provided if Illumination is indicated on the Contract, and will be from dusk until midnight, unless a dollar amount appears next to "Extended Illumination"; provided that in all cases illumination hours will be limited to those hours prescribed by applicable law.
- g. Clear Channel reserves the right to preempt Customer's copy for special events or breaking news.
- h. TO THE EXTENT PERMITTED BY LAW, CLEAR CHANNEL MAKES NO WARRANTIES OF ANY KIND, EXPRESS, IMPLIED OR STATUTORY, ABOUT THE SERVICES DESCRIBED IN THIS CONTRACT AND DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE.

3.3 SANCTIONS COMPLIANCE

- a. OFAC Representation. Customer is, and during the 6 years prior to the date of this Contract has been, in compliance with all laws administered by the U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC") or any other national or international governmental or inter-governmental organization with applicable jurisdiction over this Contract or the Customer imposing economic sanctions and trade embargoes ("Economic Sanctions Laws") against designated countries ("Embargoed Countries"), regimes, entities, and persons (collectively, "Embargoed Targets"). Customer is not, and during the 6 years prior to the date of this Contract has not been, an Embargoed Target or otherwise in breach of any Economic Sanctions Law.
- b. OFAC Compliance. Customer shall comply with all Economic Sanctions Laws. Without limiting the generality of the foregoing, Customer shall not (a) directly or indirectly engage Clear Channel on behalf of, or redirect the Advertising Materials, or any portion of the Advertising Materials or advertising content to or via, an Embargoed Target or (b) broker, finance, or otherwise facilitate any transaction in relation to the Advertising Materials in violation of any Economic Sanctions Law.

3.4 PREVENTION OF ECONOMIC CRIME AND ANTI-CORRUPTION COMPLIANCE

- a. Customer will carry out its obligations under this Contract in compliance with all applicable laws relating to the prevention of bribery, fraud, tax evasion, conflicts of interest, insider dealing and money laundering (including without limitation applicable lobbying, anti-bribery, anti-monopoly and government contracting laws, rules and regulations and all applicable laws prohibiting fraud or falsification of business documents and records) concerning interaction with public officials and private entities and individuals that are from time to time in force including but not limited to:
 - The US Foreign Corrupt Practices Act 1977; and
 - Any other applicable local, state, federal, or international laws applicable to the operation of this Contract or the Customer (together, "Applicable Economic Crime Laws").
- b. Customer shall ensure that all of its shareholders, officers, directors, employees, agents, and any other persons or entities acting on its behalf in connection with the operation of this Contract (collectively, the "Customer Representatives") do so only in compliance Applicable Economic Crime Laws. Customer shall be responsible for the observance and performance by the Customer Representatives of the Applicable Economic Crime Laws.

4. CONTENT, PRODUCTION AND DELIVERY

4.1 PRINTED ARTWORK AND PRODUCTION MATERIALS

- a. "Printed Advertising Materials" is defined as materials of quality and in quantity as specified in the Production Contract if applicable, or as otherwise agreed to by the parties to meet the needs hereunder, at places designated by Clear Channel, shipping charges prepaid, and in weight tensile strength, opacity, size and sort. Customer shall be responsible for any and all costs in connection with the creation, production and delivery to Clear Channel of the Printed Advertising Materials as contemplated under this Contract (but not less than a minimum quantity of one complete set of materials and instructions for every display to be posted or vinyl installed).
- b. Customer shall deliver Printed Advertising Materials to Clear Channel not less than 5 business days prior to such Commencement Date. If Clear Channel is printing the Advertising Materials, Customer shall deliver the creative file and any other required materials to Clear Channel not less than 15 business days prior to the Commencement Date. Clear Channel may require additional time for the delivery of Printed Advertising Materials as required under the circumstances, including, without limitation, if third party approval for the Printed Advertising Materials is required.
- c. If Customer requests within 60 days after the last date of the display of the Customer's Printed Advertising Materials, Clear Channel shall return any of the Customer's Printed Advertising Materials in its possession to Customer at Customer's sole cost and expense and in "as is" condition. If Customer does not so request, Clear Channel is hereby granted the right, at its sole option, to dispose of all such Printed Advertising Materials at any time after such 60-day period.

4.2 NON-MOTION DIGITAL CONTENT, PRODUCTION AND RELATED MATTERS

a. Customer shall be obligated to produce and deliver to Clear Channel any and all advertising copy or artwork, images, displays, illustrations, reproductions, and similar advertising materials in digital format, along with any copy instructions or similar directions, in uncompressed .jpg format, RGB color mode and in 400x1400 pixels for Digital Bulletins, 400x840 pixels for Digital Premiere Panels, 1920x1080 pixels for shelters, or as otherwise agreed to by the parties (collectively, the "Digital Advertising Materials"). All Digital Advertising Materials in form for proper execution of the purpose of this Contract shall be delivered by Customer for receipt by Clear Channel no later than two (2) business days prior to the Commencement Date and through such method of delivery as shall be designated by Clear Channel, unless the Commencement Date is less than 2 business days from execution of this Contract, in which case Clear Channel shall inform Customer of the deadline to deliver the Digital Advertising Materials to Clear Channel prior to the Commencement Date. Customer shall be responsible for any and all costs in connection with the creation, production and delivery to Clear Channel of the Digital Advertising Materials as contemplated under this Contract.

b. Upon the written request of Customer, Clear Channel, in its sole discretion, may permit the Customer to provide Dynamic Content for the CC Portal, by providing the Customer with a password to the CC Portal. In no event shall the unavailability, inactivity or inoperability of the CC Portal constitute a breach of this Contract or provide Customer any right, claim, remedy or otherwise under this Contract or at law.

c. Customer acknowledges and agrees that (1) Clear Channel shall include such filtering technology in the CC Portal as it shall deem appropriate, in its sole discretion, to filter inappropriate content from being served or delivered to Signs by Customer, and (2) upon the occurrence of a breach of this Contract by Customer, Clear Channel may, in addition to all other remedies available to it, and in its sole and absolute discretion revoke Customer's password and shut down its access to the CC Portal.

4.3 FULL MOTION DIGITAL CONTENT, PRODUCTION AND RELATED MATTERS

a. Customer shall be obligated to produce and deliver to Clear Channel any and all advertising copy or artwork, images, displays, illustrations, reproductions, and similar advertising materials in digital format, along with any copy instructions or similar directions in compliance with the production specifications and in the manner provided by Clear Channel on the Full Motion Spec Sheet(s) (collectively, the "Full Motion Digital Advertising Materials").

b. All Full Motion Digital Advertising Materials in form for proper execution of the purpose of this Contract shall be delivered by Customer for receipt by Clear Channel no later than five (5) business days prior to the Commencement Date. Clear Channel shall make commercially reasonable efforts to review, load and schedule properly formatted Full Motion Digital Advertising Materials not delivered by the deadline, however Clear Channel reserves the right to delay the posting date of Customer's Full Motion Digital Advertising Material by one (1) business day for each day of delay in the receipt of such materials without any rate proration or extension of the term.

c. Any special feature requests such as, but not limited to, (i) synchronized audio, (ii) timed broadcast, (iii) where available, use of a crowd camera, and (iv) streaming services, are subject to permits where applicable and additional charges above the standard media rate. Clear Channel does not guarantee the availability of any special features. In addition, no adjustment to the media rate will be made should any special feature fail to operate at Customer's desired performance level during the Customer's advertising campaign.

4.4 QUANTITY DELIVERABLES

a. Unless stated otherwise in the Contract, for Campaigns sold on a Quantity Deliverables basis, Clear Channel shall have sole discretion to select the mix of Sign(s) and modify that mix during the Campaign to deliver the guaranteed deliverables. Any Contract that specifies a quantity, including without limitation a Target Rating Points (TRP) amount or the number of Sign(s) that will display Customer's advertising copy, is sold on a Quantity Deliverables basis unless clearly indicated otherwise in the Contract.

4.5 ARCHIVAL MATERIAL AND RIGHT TO USE.

Clear Channel may keep Advertising Materials as it deems fit for Clear Channel's own archival purposes. Customer authorizes Clear Channel to use a picture or photograph of Clear Channel's Sign or Signs displaying the Campaign for Clear Channel's promotional, advertising or prospective sales purposes with clients, prospective clients or for internal use.

4.6 CHANGE OUT OF ADVERTISING MATERIALS.

Customer may request replacement advertising copy change outs subsequent to the initial advertising copy. Clear Channel may charge Customer for any work associated with complying with Customer's request for replacement advertising copy change outs as part of the advertising services provided by Clear Channel to Customer.

4.7 RIGHTS AND OBLIGATIONS

The provision of advertising services by Clear Channel to Customer does not transfer any ownership rights of any advertising structure. Customer acknowledges and agrees that no lease or license shall arise from the provision of advertising services.

5. DISRUPTION OF PERFORMANCE; LOSS OF USE

a. Except as otherwise provided herein, if Clear Channel is unable to perform any of its obligations hereunder as a result of a force majeure, labor dispute, law, government action or order, or similar causes beyond Clear Channel's reasonable control, Clear Channel shall promptly notify the Customer. Customer's sole and exclusive remedy for a delay or failure to perform under this subsection 5(a) shall be receipt of services of substantially equivalent value to what was lost as a consequence of such delay or failure to perform. In no event shall such a delay or failure to perform constitute a breach of this Contract or provide Customer with any other right, claim or remedy under this Contract or at law.

b. Clear Channel shall promptly notify Customer if the lights illuminating a printed Sign are not operating during permitted hours of operations for which lights are required to view the content of the advertising posted on that Sign. Customer's sole and exclusive remedy for such a lighting outage shall be a credit against the charges due hereunder in an amount equivalent to 25% of the charges set forth in the Contract for the period during which the lights did not operate. In no event shall such a lighting outage constitute a breach of this Contract or provide Customer any other right, claim or remedy under this Contract or at law.

c. If any Sign selected for inclusion in the Campaign shall not be operational as of the Commencement Date or becomes unavailable for use for any reason whatsoever, or is converted to a different technology during the Campaign, Clear Channel shall promptly notify the Customer and the parties will discuss replacing such Sign with an alternate Sign. In no event shall Clear Channel's failure to make a Sign available hereunder in the circumstances described herein constitute a breach of this Contract or provide Customer any other right, claim or remedy under this Contract or at law but Customer shall be entitled to a refund of any prepaid amounts made by Customer to Clear Channel for any impacted Sign that becomes inoperable, unavailable or is converted to different technology.

6. TERMINATION

a. Clear Channel may by providing 14 days advance written notice to Customer, and if Customer fails to cure such breach prior to expiration of the 14 days, terminate this Contract (1) upon material breach by Customer (except for breach of Customer's obligation to deliver Advertising Materials to Clear Channel) or (2) if any monies to be paid by Customer to Clear Channel are past due. Clear Channel's notice shall set forth a summary of the alleged breach and Clear Channel agrees to provide any supporting documentation as may be reasonably requested by Customer. In addition, Clear Channel may upon written notice to Customer terminate this Contract if Advertising Materials have not been received by Clear Channel on or before the date required herein. Upon any termination under this section (a), all unpaid, accrued charges hereunder shall immediately become due and payable and, in addition, Customer shall pay Clear Channel, as liquidated damages and not as a penalty, (i) 100% of the amount payable hereunder for the portion of the Campaign to run in the 60 day period after such termination and (ii) 50% of the amount payable hereunder for the portion of the Campaign to run thereafter.

b. Customer may by providing 14 days advance written notice to Clear Channel, and if Clear Channel fails to cure such breach prior to expiration of the 14 days, terminate this Contract upon material breach by Clear Channel. Customer's notice shall set forth a summary of the alleged breach and Customer agrees to provide any supporting documentation as may be reasonably requested by Clear Channel. Upon such termination, Clear Channel shall reimburse Customer any prepaid amounts made by Customer to Clear Channel for the unexpired portion of the Contract and pay to Customer, as liquidated damages and not as a penalty, and as Customer's sole and exclusive remedy, a sum equal to the actual non-cancelable out-of-pocket costs necessarily incurred by Customer prior to the date of termination for production and delivery to Clear Channel of the Advertising Materials hereunder which were not displayed.

c. Except as otherwise specified herein, this Contract is non-cancellable and neither party shall be liable to the other party for incidental, indirect, consequential or punitive damages or lost profits.

7. INDEMNIFICATION AND HOLD HARMLESS

Customer shall defend, hold harmless and indemnify Clear Channel, its parents, subsidiaries and affiliates, and their respective officers, directors, employees, agents and designees from any and all claims, actions, causes of action, losses, liabilities, demands, damages, penalties, fines, costs and expenses including, without limitation, any incidental, indirect, consequential, punitive or statutory damages or lost profits to a third party, arising from, connected with or related to (i) Customer's Advertising Materials and Dynamic Content, including, infringement in any manner of any copyright, patent, trademark, trade secret or other right of any third party, presentation of any material or information that violates any law or regulation, or failure to include any disclaimer that may be required by applicable laws, statutes, ordinances, rules and regulations or (ii) Customer's products and services.

8. GENERAL

a. It is agreed that the laws of the State of New York shall govern the construction and interpretation of this Contract and the rights and obligations set forth herein. The parties hereto irrevocably waive any and all rights to trial by jury in any proceeding arising out of or relating to this Contract.

b. Customer may not assign or transfer this Contract without first obtaining the written consent of Clear Channel; nor is Clear Channel required to post, install or maintain any material under this Contract for the benefit of any person or entity other than the Customer named in the Contract.

c. Each party agrees that it shall always take reasonable steps, at least substantially equivalent to the steps it takes to protect its own proprietary information, to prevent duplication or disclosure of Confidential Information of the other party other than by or to its employees or agents who must have access to such Confidential Information to perform such party's obligations hereunder.

d. This Contract contains the entire understanding between the parties and, except as expressly provided herein, cannot be changed or terminated unless expressly agreed to in writing and signed by Customer and Clear Channel.

e. The failure of Clear Channel or Customer to enforce any of the provisions of this Contract shall not be construed as a general relinquishment or waiver of that or any other provision.

f. All notices hereunder shall be in writing, deemed given on the date of dispatch, and addressed to Customer and Clear Channel at the addresses listed in the Contract.

g. The invalidity or unenforceability of any portion of this Contract shall not affect the remaining provisions hereof.

h. This version of the contract supersedes any previous contract associated with this Order number. Any previous contracts are null and void.

**TERMS AND CONDITIONS FOR PRODUCTION AND/OR CREATIVE DESIGN SERVICES**

These Terms and Conditions ("Terms") govern the provision of production and/or creative design services (the "Services") by Clear Channel Outdoor, LLC ("CCO") to you ("Customer"). If you are entering into these Terms on behalf of a company, you represent and warrant that you are an authorized signatory for your company, and all subsequent references to "you" shall mean the company on whose behalf you are agreeing to these Terms. Your use of the Services constitutes your acknowledgment that you have the legal authority to bind yourself to these Terms. You acknowledge and agree that you have read and are hereby bound by these Terms and agree to comply with all applicable laws, regulations and/or rules with regard to your use of the Services. These Terms are incorporated into the contract between CCO and Customer for Services (the "Contract").

1. Services, Content, Production and Delivery.

a. Services. CCO shall deliver the results of the production and/or creative design services (the "Deliverables") as set forth in the Contract. Customer shall deliver any Customer Content to CCO by such deadline as required by CCO. All Customer Content shall meet any formatting requirements or other technical specifications provided by CCO. CCO may require additional time for the delivery of Customer Content as required under the circumstances, or if the Customer Content does not conform to CCO's formatting requirements and technical specifications. If CCO is providing creative design services, CCO agrees to provide up to three (3) sets of revision at no cost to Customer. Any further creative work undertaken by CCO shall incur additional fees at CCO's then standard rates. "Customer Content" means all materials, information, artwork, images, displays, illustrations, reproductions, and similar information provided by Customer for use in the preparation of and/or incorporation in the Deliverables. "Production Services" refers to the services associated with printing the advertising creative on vinyl or other material. "Creative Design Services" refers to the services associated with creating and designing content and imagery for the advertising creative.

2. Customer's Obligations

For Services provided hereunder, Customer agrees to promptly: (a) provide clear instructions and Customer Content to CCO within the timeframe requested by CCO; (b) provide Customer Content in a format and resolution reasonably required by CCO; (c) provide finished and proofread Customer Content in a form suitable for reproduction or incorporation into the Deliverables; and (d) proofread Deliverables. At various stages throughout the Term of this Contract, CCO may ask Customer to confirm acceptance of any aspect of the Deliverables. Acceptance is important as it will be relied on by CCO in the course of fulfilling its obligations under this Contract. Any modification, change or update (collectively, "Modification") by Customer to any aspect of the Deliverables after Customer's acceptance may affect the Fees and result in the delay of completion of the final Deliverables. Any such Modification shall not relieve Customer from any obligations under any other Contract between Customer and CCO.

3. Fees; Invoicing

In consideration of Customer's receipt of the Services hereunder, Customer shall pay the applicable fees invoiced by CCO (the "Fees"). Customer shall pay any additional charges for changes to the Services or Deliverables requested by Customer which are outside the scope of Services. In the event of any such changes, CCO may extend or modify any delivery schedule or deadline noted on the Contract. CCO will invoice Customer on a monthly basis in arrears for the Fees which shall be due and payable 15 days from the receipt of invoice. Payments made more than 15 days after the due date will be subject to a past due charge of 1.5% per month (or the highest amount permitted by law, whichever is less). The Fees exclude applicable taxes for the Services performed by CCO in accordance with these Terms.

4. Intellectual Property Rights

All Services provided by CCO hereunder shall be for the exclusive use of Customer. Customer acknowledges and agrees that CCO Materials are a valuable asset to CCO and such materials are and shall remain the sole and exclusive property of CCO. Notwithstanding the foregoing, and subject to Customer's payment of all Fees for the Services, CCO grants Customer a non-exclusive, worldwide, royalty free license to use any CCO Materials incorporated into the Deliverables solely for utilizing the Deliverables for their intended purpose. Except for the rights expressly granted herein, this Contract does not transfer from CCO to Customer any CCO Materials or other intellectual property of CCO, and all rights, titles and interests in and to the same shall remain solely with CCO. "CCO Materials" means any data, images, programming, computer code, proprietary software, methodologies, techniques, tools, photographs, illustrations, graphics, audio clips, text, scripts, applets, procedures, improvements, and other materials made, conceived, licensed, or developed by CCO prior to the effective date of the Contract, or after the effective date of the Contract and outside the scope of the Contract.

Subject to full payment under this Contract, all intellectual property rights to any Deliverables (but expressly excluding rights to Third Party Materials and CCO Materials) developed by CCO pursuant to this Contract shall belong to Customer. OWNERSHIP TO THE DELIVERABLES IS VESTED WITH CUSTOMER ONLY WHEN FULL PAYMENT IS RECEIVED BY CCO. CCO IS THE OWNER OF ALL MATERIALS CREATED FOR CUSTOMER UNTIL FULL AND FINAL PAYMENT IS RECEIVED. Such Deliverables shall be deemed to be a "work made for hire." To the extent any such Deliverable is determined not to be "work made for hire," CCO hereby irrevocably and exclusively assigns, transfers and conveys to Customer all intellectual property rights, in and to any and all such Deliverables.

It is agreed by CCO and Customer that any Third Party Materials must be approved and purchased or licensed by Customer. Customer shall assume responsibility and ownership of all purchased Third Party Materials. Any costs related to Third Party Materials shall be deemed Fees under the Contract. After the Deliverables have been delivered to Customer, CCO will not be held liable or responsible for any unlawful use or alteration of Third Party Materials by Customer. "Third Party Materials" means proprietary third party materials which are incorporated into the Deliverables, including without limitation stock photography and illustration.

5. Representations and Warranties; Disclaimer

a. Customer Representations and Warranties. Customer represents and warrants that: (i) Customer has full corporate power and authority to enter into this Contract and to carry out its obligations hereunder; and (ii) any Customer Content furnished by or on behalf of Customer to CCO for inclusion in the Deliverables are owned by Customer (or Customer has permission from the rightful owner to use such materials) and will not violate, infringe, or misappropriate any rights of any third party, and Customer will hold harmless, protect and defend CCO and its subcontractors from any suit or claim arising from the use of such materials.

b. CCO Representations and Warranties. CCO represents and warrants that: (i) it will perform the Services in a professional and workmanlike manner, and (ii) except for Third Party Materials and Customer Content, the Deliverables shall be the original work of CCO and, to the best of CCO's knowledge, the Deliverables do not infringe the rights of any party and will not violate the rights of third parties.

c. No Other Warranties. TO THE EXTENT PERMITTED BY LAW, CCO MAKES NO OTHER WARRANTIES OF ANY KIND, EXPRESS, IMPLIED OR STATUTORY, ABOUT THE SERVICES AND DISCLAIMS ALL WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE OR PURPOSE.

6. Indemnification

a. By CCO. CCO shall defend, hold harmless and indemnify Customer, its parents, subsidiaries and affiliates, and their respective officers, directors, employees, agents and designees (the "Customer Indemnitees") from and against any losses, damages, liabilities, claims, deficiencies, actions, judgments, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorneys' fees (collectively, "Damages") incurred by the Customer Indemnitees from any claim of a third party resulting from CCO's breach of any representation, warranty or covenant in this Contract.

b. By Customer. Customer shall defend, hold harmless and indemnify CCO, its parents, subsidiaries and affiliates, and their respective officers, directors, employees, agents and designees (the "CCO Indemnitees") from any and all Damages incurred by the CCO Indemnitees from any claim of a third party resulting from (i) Customer's breach of any representation, warranty or covenant in this Contract, (ii) CCO's use of Customer Content, and (iii) use by Customer of Third Party Materials or Deliverables beyond their intended and authorized use.

7. Limitation of Liability; Disclaimer

EXCEPT FOR EACH PARTY'S INDEMNIFICATION OBLIGATIONS, IN NO EVENT WILL EITHER PARTY'S TOTAL CUMULATIVE LIABILITY TO THE OTHER PARTY HEREUNDER EXCEED THE FEES PAID OR PAYABLE BY CUSTOMER. IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER FOR ANY INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE, EXEMPLARY OR CONSEQUENTIAL DAMAGES INCLUDING LOSS OF PROFITS, LOSS OF USE, BUSINESS INTERRUPTION, OR LOSS OF DATA IN CONNECTION WITH OR ARISING OUT OF THESE TERMS REGARDLESS OF WHETHER ARISING UNDER CONTRACT, TORT, OR ANY OTHER THEORY, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

8. Term; Termination

a. Term. The Contract shall continue in effect until the completion of the Services.

b. Termination by CCO. The Contract may be terminated by CCO if: (i) Customer breaches any material provision of these Terms and fails to cure such breach within 10 days of notice of such breach, or (ii) any monies to be paid by Customer to CCO are past due by more than 30 days. Upon any termination under this section, CCO shall be compensated for the Services performed through the effective date of termination.

c. Termination by Customer. The Contract may be terminated by Customer if CCO breaches any material provision of these Terms and fails to cure such breach within 10 days of notice of such breach. Upon such termination, CCO shall pay to Customer, as liquidated damages and not as a penalty, and as Customer's sole and exclusive remedy, a refund of any fees pre-paid for Services and Deliverables not provided prior to the effective date of termination.

9. Miscellaneous

a. Governing Law; Venue. It is agreed that the laws of the State of New York shall govern the construction and interpretation of these Terms and the rights and obligations set forth herein. The parties hereto irrevocably waive any and all rights to trial by jury in any proceeding arising out of or relating to these Terms.

b. Subcontracting. Customer acknowledges and agrees that CCO may use contractors and consultants to perform the Services hereunder; provided, that CCO's use of a contractor or consultant shall not release CCO from any duty or liability to fulfill its obligations under these Terms.

c. Assignment. Customer may not assign or transfer the Contract without first obtaining the written consent of CCO.

d. Survival. The parties' rights and obligations under Sections 3, 4, 5, 6 and 7 shall survive termination or expiration of the Contract.

e. Entire Understanding. These Terms and the Contract contains the entire understanding between the parties relating to the Services and, except as expressly provided herein, cannot be changed or terminated unless expressly agreed to in writing and signed by Customer and CCO.

f. Relationship. The relationship between Customer and CCO created by the Contract shall be one of independent contractors, and neither party shall be deemed an employee of the other for any purpose, nor shall anything contained herein be construed as constituting a partnership or joint venture between Customer and CCO.

g. Waiver. The failure of CCO or Customer to enforce any of the provisions of these Terms shall not be construed as a general relinquishment or waiver of that or any other provision. The invalidity or unenforceability of any portion of these Terms shall not affect the remaining provisions hereof.

h. Notices. All notices hereunder shall be in writing, deemed given on the date of dispatch, and addressed to Customer and CCO at the addresses listed in the Contract.

i. Force Majeure. If either party is unable to fulfill its obligations hereunder or unable to fulfill its obligations in a timely matter as a result of a Force Majeure Event (excluding the failure to make payments as required hereunder), such failure will not be treated as a breach of the Contract, provided that the party promptly informs the other party of the reason or reasons for such delay. The term "Force Majeure Event" shall mean an act of war or terrorism, a riot, civil disorder, or rebellion, a fire, flood, earthquake, pandemic, or similar act of God or a strike, lockout, similar labor dispute, or other factors or forces outside of the parties' reasonable control.

SIGNATURES

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

CLEAR CHANNEL OUTDOOR, LLC

Signature

Signature

Name

Name

Date

Date



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1e

Meeting Date: March 7, 2024

Subject: Approve Minutes for the January 18, 2024 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 January 18, 2024, Regular Board of Education Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Minutes of the January 18, 2024, Regular Board of Education Meeting

Estimated Time of Presentation: N/A
Submitted by: Lisa Allen, Interim Superintendent
Approved by: Lisa Allen, Interim Superintendent



BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

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

Thursday, January 18, 2024

5:00 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms

5735 47th Avenue

Sacramento, CA 95824

(See Notice to the Public Below)

Member Jeane will be joining closed session

remotely at: 1705 Murchison Drive

Burlingame, CA 94010

MINUTES

2023/24-16

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

The meeting was called to order at 5:01pm.

Members Present:

Members Villa

Member Pritchett

Member Singh

Member Kayatta

Member Rhodes

Member Phillips

Members Absent:

Member Jeane

Student Member Segura

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

No public comment

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. 2023100404 and OAH Case No. 2023100821)*
- 3.2 *Government Code 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (Cancy McArn)*
- 3.3 *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Complaint*
- 3.4 *Education Code 35146- The Board will hear staff recommendations on the following student readmissions from 2021-22 and 2022-23: Expulsion # 4 (2021-22) and Expulsions # 11, 21, 22, and 23 (2022-23) (David Van Natten)*
- 3.5 *Government Code section 54957—Public Employee Performance Evaluation Interim Superintendent*

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

The meeting was called back to order at 6:42pm.

- 4.1 *The Pledge of Allegiance was led by Superintendent Allen*
- 4.2 *Broadcast Statement by Student Board Member Segura*
- 4.3 *Stellar Student introduced by Board Member Taylor Kayatta*

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

There were no announcements taken out of closed session.

6.0 AGENDA ADOPTION

The Board adopted the agenda unanimously.

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. Public comment may be (1) emailed to 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.

*Devyn Somerhausen
Justine Chuch-Griffith*

Nicole Hasan
Gabrielle Lor
Jorge Zazueta
Elizabeth Mendoza
John Bidwell
Margarita Garcia
Alfonso Ledesma
Terrence Gladney

8.0 COMMUNICATIONS

8.1 Employee Organization Reports:

- *SCTA-Nikki Milevsky congratulated and welcomed Member Phillips as the new Board President, and Member Singh and Member Rhodes as other members on the Executive Committee. Since July, the District has been moving in a positive direction, and they expect that it will continue with the President's leadership and the entire school board. Yesterday, they joined with District staff, Board Member Jeane, and professors from Sac State to host a showcase for dozens of student teachers from Sac State that are doing their training in our district to complete their credentials. Their reopener negotiations are a once in a generation opportunity to use this cooperation we are building to establish a more solid foundation going forward. On Friday, they were able to reach an agreement on Article 8, which was the District's priority in the reopener, and an agreement for immediate implementation of the article was made. With the article as a result, there is still a lot of work to be done, and there are still two remaining articles, which include compensation and staffing. They believe that they have the opportunity to resolve a number of outstanding issues relating to unfair labor practice charges and pending arbitration. Negotiations are scheduled for next Friday, Monday, and Wednesday. They hope to reach an agreement that resolves all of these issues, and establishes that solid foundation that was mentioned. They know there is a lot of hard work ahead, but they want to acknowledge that they truly appreciate the shift to a problem solving way of thinking of the District leadership.*
- *SEIU-No update*
- *TCS-No update*
- *Teamsters-No update*
- *UPE-No update*

8.2 District Advisory Committees:

- *Student Advisory Council-Students shared that SAC have been working diligently to develop their initiatives for the 2024 school year. As a reminder, they are following the youth participatory action research model to critically research and analyze the problems that are currently facing the SCUSD youth. As part of the process, they develop a youth survey in the fall to hear from their peers regarding the concerns that they feel should be addressed. They received a total of 1,547 survey responses, which is the most responses ever received by the SAC. They have spent the last two weeks analyzing the data to determine their areas of focus. Some of the issues recognized include dual enrollment support, college and real world readiness, campus facilities and hygiene, equitable access to menstrual products, substance abuse support, special education, and quality of the school food. Final findings will be presented in the Spring with the ultimate goal of tangible youth-centered change. They hope that all Board members will attend at least one of their SAC meetings this year.*

- *Community Advisory Committee-No update*

- *District English Learner Advisory Committee-No update*

- *Local Control Accountability Plan/Parent Advisory Committee-Alison French-Tubo shared that they met this week to review an initial rough draft of the plan that will be in place for the next three years. There will be a joint meeting next week with the B/AAAB, CAC, and DELAC. There are multiple openings on the LCAP PAC. There are two representatives for each trustee area, and the Superintendent is able to appoint two as well.*

- *Black/African American Advisory Board- Terrence Gladney wants to uplift that the B/AAAB are actively recruiting members. B/AAAB recently held a contest for students to submit a voice recording that will be on the Board's voicemail. Two second graders were selected, and will be the voices that are heard when people call. This is to let their constituents and partners know, and serves as a reminder on where we should be grounded. Right now, their Nominations Committee Chair is actively working to reach out and answer questions regarding any applications received. They are having a listening session tonight to better articulate the work that the Board is doing, and how they expect to grow with increasing presence from the community. On February 3rd, representation from SCUSD will be attending the African American Regional Education Alliance for a professional development conference. On the 22nd, they are looking forward to the LCAP joint committee meeting. The goal is to lean in on the 13 recommendations that were established by the African American Task Force. They are hoping to inject those recommendations into District documents, processes, and policies, like LCAP.*

9.0 SPECIAL PRESENTATION

9.1 *Culture and Climate Presentation (Danny Rolleri)*

Daniel Rolleri shared the learning intentions for the presentation, which include learning about the transformation of the SEL Department to the Culture & Climate Department anchored in Anti-Racist/Anti-Bias/Trauma-Informed Principals, learning how we measure Culture & Climate in SCUSD through student voice, learning what Culture & Climate Tier 1 Universal practices to look for at the site and classroom level, and learning how to support SCUSD Culture & Climate.

*Public Comment:
No public comment*

*Board Comment:
Member Villa thanked staff for the presentation and shared that this is the kind of work that will completely change the trajectory of how SCUSD staff, community, and our kids will grow up in this city. Member Villa wanted to know what we are going to do to address self-regulation, and how it was low in all categories amongst 3rd-12th graders. Member Pritchett asked if we partner with the Parent/Teacher home visits. Member Rhodes wanted to know when we are looking at demographics, is there information on specific ethnic backgrounds where staff is looking at students with disabilities, students that are homeless, etc.*

10.0 PUBLIC HEARING

10.1 *Public Hearing: AB 1200 Public Disclosure and Approval of MOU between SCUSD and the United Professional Educators (UPE) (Jesse Castillo)*

Cancy McArn shared the key provisions of the SCUSD and UPE agreement. Jesse Castillo shared the AB 1200 fiscal impact and multi-year projections.

*Public Comment:
No public comment*

*Board Comment:
No Board comment*

Member Villa moved with a second from Member Pritchett. The Board voted 7-0 with a student preferential yes vote.

10.2 *Public Hearing: AB 1200 Public Disclosure and Approval of MOU between SCUSD and the Teamsters Classified Supervisors (Jesse Castillo)*

Cancy McArn shared the key provisions of the SCUSD and Teamsters Classified Supervisors. Jesse Castillo shared the AB 1200 fiscal impact and multi-year projections.

*Public Comment:
No public comment*

*Board Comment:
No Board Comment*

Member Pritchett made a motion with a second from Member Villa. The Board voted 7-0 with a student preferential yes vote.

10.3 *Public Hearing: AB 1200 Public Disclosure and Approval of MOU between SCUSD and the Teamsters, Local 150 Union (Jesse Castillo)*

Cancy McArn shared the key provisions of the SCUSD and Teamsters. Jesse Castillo shared the AB 1200 fiscal impact and multi-year projections.

*Public Comment:
No public comment*

*Board Comment:
No Board Comment*

Member Pritchett made a motion with a second from President Phillips. The Board voted 7-0 with a student preferential yes vote.

10.4 *Public Hearing: AB 1200 Public Disclosure of Proposed Salary Improvements for Non-represented, Confidential and Management Employees (Jesse Castillo)*

Jesse Castillo shared the proposed salary improvements for non-represented employees and AB 1200 fiscal impact.

*Public Comment:
No Board comment*

*Board Comment:
No Board comment*

Member Singh made a motion with a second from

President Pritchett. The Board voted 7-0 with a student preferential yes vote.

11.0 BOARD WORKSHOP/STRATEGIC INITIATIVE

11.1 Presentation of the District Strategic Arts Plan (CJ DeAngelus)

CJ DeAngelus shared an overview of the Strategic Planning Process, current assessment of the arts education in SCUSD, review of the current SCUSD Board VAPA policy, overview of the strategic arts plan, insight from Arts Lead Teacher, Mollie Morrison, and next steps.

*Public Comment:
No public comment*

Board Comment:

Member Pritchett thanked staff for the presentation and looks forward to having this item come back to support this.

Member Villa shared that art is so important to her, and knows how hard staff have worked to create this plan.

Member Singh shared that in regard to equity, the stronger the PTO's, PTA's, and PTG's you have, the more likely you have an arts program in this District, and how that is a problem. If we want to look at fixing outcomes for students, especially low-income students and POC, we need to provide opportunities for these students. Member Singh is excited to see how much funding was received from Prop 28, and how we are going to create that inclusive funding for our students, and getting the funding out to students across the District. Especially, to those who have never had art programs before.

Member Kayatta shared that the amount of work, detail, planning, and passion that has gone into this is amazing. Similar to Member Singh, Member Kayatta was struck by the slide that shared that the schools with the strongest PTA's and PTO's have the strongest arts, which is really sad, and in his opinion, the number one thing we need to work on to ensure the arts are available to everyone.

Member Rhodes shared that this plan will really provide opportunities throughout the District. Member Rhodes really wants to create a District that he needed when he was a student here, and he's happy to see that staff are actively making this happen.

Member Segura shared that they are at a school site that has more limited options for arts on campus, so seeing the efforts being made to provide the arts to students across the District is amazing. Member Segura has seen how the arts and these programs have enacted passion within the

students within the community, and has seen the courses and directions that their lives often take. The amount of work that staff put in is incredible. Member Segura wanted to know in regard to phases one and two, if there would be an extra hour added to the school day, or would it be a shortening of class periods to expand the arts. President Phillips shared that she came in so late to music, and even though it helped broaden her perspective, there was never really any encouragement. The transformative process that we can use music for is something that will help a lot of students bloom. President Phillips is excited to read through the arts plan.

12.0 COMMUNICATIONS

12.1 Superintendent's Report (Lisa Allen)- Superintendent Allen highlighted the Plant Manager at Isador Cohen, Mirna Madrigal, who has been providing toys to all the students at the school for the last two years. Superintendent Allen acknowledged Central Kitchen and the staff from Nutrition Services for another successful holiday break food distribution during the winter break closure. Superintendent Allen shared that enrollment has officially opened for our kindergarten programs this week. On February 5th, enrollment for transitional kindergarten will open, and the open enrollment window opens for K-8 schools as well. Families can look at the School Finder on our website to learn about our schools and their offerings online. This week, notifications went out for our high school specialty programs for the families that completed their applications this past fall. For this upcoming year, Superintendent Allen would like to share that there are thousands of dollars in scholarship opportunities for students that will be going live on the SCUSD website tomorrow. Families will be receiving information tomorrow to learn more about the application process.

12.2 President's Report (Lavinia Phillips)-No update

12.3 Student Member Report (Liliana Miller Segura) - After listening to some of the public comment around the rights and respect of our LGBTQ+ students this evening, Member Segura shared that we need to remember the active and continuous support for the safety and privacy of our students. Our school District has continually preached an open and accepting community in order for this to reign true, accountability needs to be held to standard. While Member Segura is a West Campus student, they are here to lift up the voices of youth across the whole District. The respect, privacy, and rights for LGBTQ+ students in this District need to be continuously protected, supported, and addressed, especially, from the trusted adults from every campus and facility. For some students, these adults are their own safe space to go where they feel their identity will not be compromised. This safe space needs to be upheld in order for us to truly affirm the values of this District. Going forward and keeping that in mind, Member Segura would appreciate if they continued to have this on our minds directly, and not in the back of our minds. On a lighter note, SAC tapped in with the Board communications about upcoming meetings, but have not received a response, so they look forward to hearing back.

12.4 Information Sharing by Board Members- Member Villa thanked Member Segura for bringing this up, and stated that we are not going to

be like Rocklin as long as she is on the Board. Member Villa refuses to allow those types of policies to take place in this District. Member Villa appreciates Member Segura bringing this to light, and making sure that the adults in the room hear from the students on what they expect from us as Board members. Member Rhodes shared that last year the Board had done some monumental work to uplift the LGBTQIA+ students through two resolutions that reaffirmed our stance on the subject. Member Rhodes shared that we stand firm behind our students and any bias or hate towards students that identify in those ways is not tolerated. Member Rhodes would like SAC to be provided with this information, so that the students know that the Board are standing behind them and with them. Member Kayatta shared that it's been six months since Lisa Allen has become our Interim Superintendent, and wanted to thank her publicly for all the work that she has done. Member Kayatta shared that he knows it would be easy for the Board to claim credit for changing the culture of the District, but he believes that she is truly the one who has done it. Member Kayatta shared that random people are coming up to him at school sites and grocery stores, and asking who this new Superintendent is, and how it feels so great here and everything feels so amazing. Member Kayatta wanted to thank Superintendent Allen and his colleagues, and he is super excited about where we are as a District, and all the work that they will do in 2024. Member Kayatta gave a shout out to Mr. Williams who is the AP Government teacher at Kennedy for hosting him to hear presentations from the students on their civics projects. Member Singh echoed the sentiment about the comment made about Superintendent Allen, and also, what Member Villa and Member Rhodes brought up. If there is a way to let the student body know what the Board has done, and will continue to do, he thinks that is really important. Member Singh had a teacher from Miwok Middle School reach out, and asked about some funding to send some students to Boston. Member Singh wanted to put it out there that the Board doesn't have a huge fund, but the Board discretionary funds can be used to support things like this. Member Singh wanted to share how impactful the winter break was, and how there were a lot of opportunities for him to connect with community members. Member Singh shared that we are 100+ days into the conflict in the Middle East, and he will continue to state that we need peace in the Middle East. Member Singh will continue to push for a cease fire and will continue in any efforts to bring peace.

13.0 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.

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 (Janea Marking)

- 13.1b Approve Personnel Transactions (Cancy McArn)*
- 13.1c Approve Purchase Order Board Report for the Period of November 15, 2023 through December 14, 2023 (Janea Marking)*
- 13.1d Approve Donations to the District for the Period of November 1-30, 2023 (Janea Marking)*
- 13.1e Approve Warrants, Checks and Electronic Transfers issued for the Period of November 1-30, 2023 (Janea Marking)*
- 13.1f Approve Minutes of the November 2, 2023, Special Board of Education Meeting (Lisa Allen)*
- 13.1g Approve staff recommendations on the following student readmissions from 2021-22 and 2022-23: Expulsion # 4 (2021-22) and Expulsions # 11, 21, 22, and 23 (2022-23) (David Van Natten)*
- 13.1h Approve Annual Adjustments to Bid Threshold per Public Contract Code §20111 (Janea Marking)*
- 13.1i Approve Resolution No. 3372: Intention to Convey Public Utilities Easement to the Sacramento Municipal Utilities District at Nicholas Elementary School (Nathaniel Browning)*
- 13.1j Approve CK McClatchy School Debate Tournament in Las Vegas, NV from February 2-5, 2024 (Mary Hardin Young & Jerad Hyden)*
- 13.1k Approve West Campus High School Debate Tournament in Las Vegas, NV from February 2-5, 2024 (Mary Hardin Young & Jerad Hyden)*
- 13.1l Approve Resolution No. 3373: Resolution Regarding Accounting of Developer Fees for Fiscal Year Ending June 30, 2023 Pursuant to Gov. Code Sections 66001(d) and 6606(b) (Janea Marking)*
- 13.1m Resolution No. 3371 Authorizing Piggyback Contract for Purchase of Classroom Furniture Pursuant to Public Contract Code Section 20118 (Janea Marking)*
- 13.1n Approve Retention of 10 Firms for the Geotechnical Engineering and Materials Testing and Inspection Services Pool in Response to Request for Qualifications (Janea Marking)*
- 13.1o Approve Resolution No. 3374: Agreement for Termination of Leases and Quit Claim Deed for the John F. Kennedy High School C-Wing HVAC Replacement Project (Janea Marking)*
- 13.1p Approve Amendment to Compromise and Release Agreement; BPSB et al. v. SCUSD et al., U.S.D.C., E.D. Cal., Case no. 2:19-cv-01768-DJC-KJN (Yvonne Wright)*

*Public Comment:
No public comment*

*Board Comment:
Member Kayatta pulled agenda item 13.11.*

Member Pritchett made a motion with a second from Member Phillips. The Board voted on all items on the consent agenda except for 13.11. The Board voted 7-0 with a student preferential yes vote.

Member Kayatta shared that this item is around the developer fees that we collect to fund our District operations and construction. Given how important this is for our ability to function and to continue serving the City of Sacramento, Member Kayatta wanted to publicly ask questions that he has been asking with some new ones based on this particular item. Member Kayatta wanted to know how the fees will be used. Member Kayatta wanted to know what are the plans to accommodate students in Delta Shores, and the surrounding neighborhood. Member Kayatta asked if there was a plan to build a middle school in Delta Shores. For Delta Shores and the elementary school in particular, Member Kayatta wanted to know if there are plans in place to help the students get to school. Member Kayatta shared that the three new areas that he has mentioned are on the edge of SCUSD, and wants to know if we are doing anything to make sure that we establish these communities as part of our SCUSD family. Member Kayatta asked if there is extra outreach or having extra steps to make our schools aware to families moving into those communities.

Member Pritchett made a motion with a second from Member Singh. The Board voted 7-0 with a student preferential yes vote.

14.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS *Receive Information*

14.1 Business and Financial Information: Enrollment Report – Month 3 (Janea Marking)

15.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ *February 1, 2024, 5:00 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*
- ✓ *February 15, 2024, 5:00 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

16.0 ADJOURNMENT

The meeting adjourned at 9:05pm.

Lisa Allen, Interim Superintendent and Board Secretary

NOTE: The Sacramento City Unified School District encourages those with disabilities to participate fully in the public meeting process. If you need a disability-related modification or accommodation, including auxiliary aids or services, to participate in the public meeting, please contact the Board of Education Office at (916) 643-9314 at least 48 hours before the scheduled Board of Education meeting so that we may make every reasonable effort to

*accommodate you. [Government Code § 54953.2; Americans with Disabilities Act of 1990, § 202 (42 U.S.C. §12132)]
Any public records distributed to the Board of Education less than 72 hours in advance of the meeting and relating to
an open session item will be available on the district's website at www.scusd.edu*



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1f

Meeting Date: March 7, 2024

Subject: Approve Minutes for the February 1, 2024 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 February 1, 2024, Regular Board of Education Meeting.

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached:

1. Minutes of the February 1, 2024, Regular Board of Education Meeting

Estimated Time of Presentation: N/A
Submitted by: Lisa Allen, Interim Superintendent
Approved by: Lisa Allen, Interim Superintendent



BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

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

Thursday, February 1, 2024

5:00 p.m. Closed Session

6:30 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

MINUTES

2023/24-17

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

The meeting was called to order at 5:00 p.m.

Members Present:

- President Phillips*
- Member Kayatta*
- Member Rhodes*
- Member Jeane*

Members Absent:

- Member Singh*
- Member Pritchett*
- Member Villa*

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

No public comment

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. 2023100404 and OAH Case No. 2023100821)

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

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

3.4 Government Code section 54957—Public Employee Performance Evaluation Interim Superintendent

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

The meeting was called back to order at 6:54 p.m.

4.1 *The Pledge of Allegiance by Interim Superintendent Allen*

4.2 *Broadcast Statement by Student Board Member Segura*

4.3 *Stellar Student introduced by Board President Lavinia Grace Phillips*

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

There are two announcements that came out of closed session.

- *The Board approved a special education settlement agreement identified an OAH case number 2023100404 by a vote of 5-0 with Members Pritchett and Villa absent.*
- *The Board approved a settlement agreement related to special education services by a vote of 5-0 with Board Members Pritchett and Villa absent.*

6.0 AGENDA ADOPTION

The Board voted to adopt the agenda unanimously.

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. Public comment may be (1) emailed to 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.

*Elia Bassin
Kelly Bradfield
Dr. Erin Kaplan
Yancey*

8.0 COMMUNICATIONS

8.1 Employee Organization Reports:

- *SCTA- Nikki Milevsky shared that since the school Board last met on January 18th, they have met three times with the District's negotiating team. They will be meeting again on Monday, where they hope to wrap up the agreement. They are hopeful that they will resolve Article 12, which is compensation, and Article 17, which is class size and staffing. They hope to resolve other long-term outstanding issues that were a product of the previous administration's adversarial approach to labor relations. Ms. Milevsky wanted to recognize a significant direction and change of focus from the Board. The new direction of the majority of this Board have been fiscally responsible, while making improvements to students learning conditions a priority. They hope that the approval of their contract will be one of the items that will be seen on the agenda for the next Board meeting.*
- *SEIU- No update*
- *TCS- No update*
- *Teamsters- No update*
- *UPE- No update*

8.2 District Advisory Committees:

- *Student Advisory Council- No update*
- *Community Advisory Committee- No update*
- *District English Learner Advisory Committee- No update*
- *Local Control Accountability Plan/Parent Advisory Committee- The PAC met with representatives from B/AAAB, CAC, and DELAC on January 2nd, which was the second of three meetings. The last meeting is scheduled for April 22nd. The purpose of the meeting was to review the 2023 California School Dashboard, review the District's strengths and most pressing areas of unmet needs, and review the draft LCAP framework with the CDE requirements. The PAC members wanted to meet with members from B/AAAB, CAC, and DELAC to receive feedback for student groups with high levels of unmet needs.*
- *Black/African American Advisory Board- Terrence Gladney shared that his hope for Black History Month, which is the resolution that will come before the Board next will be different, but built on the foundation of previous resolutions, and recent history that did hold people accountable with timelines and actions. While that is not what is on paper, they remain hopeful in partnership with the Board and staff that they will be able to*

work towards that. On Saturday, they will be attending the professional development summit in the Bay Area with Board Members and District staff. As we continue to move forward, Mr. Gladney asked that we begin to see a reflection of the urgency that we seem to carry every day, because with some of these babies there is no tomorrow without their advocacy and service. We have to act like this is a natural disaster. Mr. Gladney asked, "What is the threshold for this District to issue a state of emergency on behalf of Black students?"

9.0 SPECIAL PRESENTATION

- 9.1 *Approve Resolution No. 3381: Recognition of National Black History Month, February 2024 (Board President Lavinia Grace Phillips)*

Board President Phillips read language aloud for Resolution No. 3381: Recognition of National Black History Month.

Public Comment:

For the record, Terrence Gladney shared that under the fifth whereas statement, the year 2023 can be any year in SCUSD. The second to last whereas statement that acknowledges the recommendations that were adopted by the African American Taskforce, Mr. Gladney would like the Board to consider amending the statement with an additional whereas statement. The additional whereas statement would acknowledge that the unfulfilled recommendations are now under the advisement of the B/AAAB. Mr. Gladney would like the Board to consider uplifting B/AAAB where community partners are highlighted within the resolution. Also, if the Board would list some sort of statement that talks about prioritizing Black students by name in documents, like the LCFF and LCAP, so Black students can see themselves as a priority in this District.

Board Comment:

Member Singh shared a Malcom X quote, and reiterated what Mr. Gladney stated regarding how these babies can't wait until tomorrow. When we elevate our Black students who are amongst our lowest performing, we actually elevate all of our children. Member Singh thinks that this is important to note and state out loud, because so often this is used as a divisive measure to say that we are only focused on one group, and not thinking about all of our children, which we are. In order to elevate all of our kids, we need to make sure that the folks at the bottom are brought up.

President Phillips shared that being Black in America is difficult, and a lot of what we are discussing in this

resolution, and how we manage to get it uplifted in the society that we live in, will always be a concern to her. President Phillips really wants to appreciate the work that has been done, and also wants to highlight the need for this being pushed in a way that is revolutionary. It comes down to recognizing the racist education system, the way it has been designed to hurt our children, and Member Phillips is not sure how we can turn that on its head. Member Phillips shared that if the Board is going to be comfortable with the changes that are going to be made and supported, they have to continue to reflect on the reasons for why we are where we are today.

Member Rhodes made a motion with a second from Member Phillips. The Board voted 5-0 with Member Pritchett and Member Villa absent, and a student preferential yes vote.

9.2 *Literacy, English Language Arts & Mathematics Update (Shannon Pella and Erin Hanson)*

Erin Hanson shared current District-wide supports and investments in literacy, ELA & mathematics instruction and improvement, how we currently measure literacy, ELA & mathematics outcomes in SCUSD and what our current data tells us about the needs of our students, and upcoming initiatives that will positively impact literacy, ELA, and Mathematics instruction and student outcomes.

*Public Comment:
No public comment*

*Board Comment:
No Board comment*

9.3 *Presentation of General Obligation Bond Voter Survey Results (Janea Marking and Dale Scott)*

Janea Marking introduced Dale Scott, who shared information around the recent voter survey regarding a possible bond measure on the November 2024 ballot. Dale Scott provided an overview on the voter survey results. There is no action that needs to be taken on this item tonight.

*Public Comment:
Mo Kashmiri*

*Board Comment:
Member Jeane asked if this would be extending the current bond, and not new money, but continuing money. Member*

Jeane wanted to clarify that the state is not offering any matching school bonds.

Member Singh asked if we expect any opposition, and wanted to know if any bonds for our schools have been opposed in the past. If so, is there a specific group that opposed them.

Member Kayatta thanked Mr. Scott for his work. Member Kayatta shared that Measure H passed with 62% of the vote, and he is seeing similar polling results. Member Kayatta thinks that we can probably do better, because when Measure H was out there, we didn't have big, shiny projects to show that we were good at spending the bond money. Between then and now, Member Kayatta stated that we are building new schools, we have dramatically improved a lot of our schools all over the city, and we have shown our community that we know how to invest on an equity basis. Member Kayatta thinks that this is the type of bond campaign that he thinks would be successful. There is a lot that goes into educating our kids and making them feel comfortable learning, excelling, and growing as people, but the physical facility that you learn in shows how much your community values you. Member Kayatta shared that this polling result is showing that the community does value this, and as a Board member and parent, Member Kayatta wants his kids learning in a beautiful and amazing environment. Member Kayatta thinks that the Board should move forward with this.

Member Rhodes wanted to know how Mr. Scott would think we would fare, if we were to try to go for something higher. Furthermore, Member Rhodes wanted to know if Mr. Scott thinks if there is a larger opportunity to invest more broadly in our schools and students, given the presidential year.

Member Singh would like to receive more information, and to see a mini survey go out and see what it looks like to push the numbers a bit, and what people would say. Also, Member Singh would like to get the information from our team to see how much we can actually spend before we go out and throw out a number.

Member Kayatta would like to see if we can go bigger. Also, in the admirable position of having an amazing equity index already in place, where we have already identified more than \$500 million of needs already described. Member Kayatta would be interested in a mini survey, and seeing what voters would support. Member Kayatta thinks that our city is ready to invest in our school facilities, and our kids certainly need it.

Member Jeane stated that as we gather more information, if we are going to do another mini survey, she would love for it to be a little more connected and tangible for what our goals might be in the that bond, if appropriate. Member

Jeane would like to know specifics on the equity index, specifics on staff capacity and recommendations, and ensuring that we are being diligent and smart about where we are going to ensure that it would most likely pass.

10.0 BOARD WORKSHOP/STRATEGIC INITIATIVE

10.1 2024-25 Governor's Budget Proposal Update (Janea Marking and Leilani Aguinaldo)

Janea Marking shared that this presentation is to provide the Board with an update on the recent Governor's January budget proposal for the upcoming annual budget adoption in June. Janea Marking introduced Leilani Aguinaldo, who provided a high-level overview of the proposal.

*Public Comment:
Mo Kashmiri*

*Board Comment:
Member Kayatta thanked Leilani Aguinaldo for the Presentation. When we are looking at our second interim, Member Kayatta asked if Ms. Aguinaldo has a sense of where the legislature is, and how comfortable they feel that this is going to be our budget. Member Kayatta wanted to know when the next update will be.
Member Jeane reiterated Ms. Aguinaldo's information around the difference in COLA in terms of numbers for us, and how it is looking at \$15.3 million dollars. Member Jeane wanted to make it clear that it is not a cut, but a re-shifting of projected numbers that we were playing around with. Member Jeane asked, "When looking at our first interim, we are not really in declining enrollment, correct, and this is not an additional hit that we have to consider?"*

11.0 COMMUNICATIONS

11.1 Superintendent's Report (Lisa Allen)

Superintendent Allen shared that today is the first day of Black History Month, and wanted to start her remarks by celebrating our future. This year's Black Parent Involvement Day, is going to be held on Tuesday, February 20th. Black Parent Involvement Day is an opportunity for all families to visit their student's school, meet their teachers, and send a strong message to your student, that you want them to succeed academically. A virtually parent training for this event will be held on Thursday, February 15th at 6pm. District families will receive additional information via email very soon. Also, the SCUSD open enrollment window for upcoming TK-8th grade students opens on Monday, February 5th. This is an opportunity for your students to apply for enrollment to a different school other than their neighborhood school for the 2024-25 school

year. Superintendent Allen would like families and the community to help us select instructional materials for next school year. SCUSD is in the process of adopting new instructional materials for secondary world languages. All this month, teachers, students, parents, guardians, and community members have the opportunity to review and provide input on instructional materials being considered for adoption. Digital materials are available for individuals to review on our website, or people can visit the Serna Center to review printed copies on the second floor lobby during business hours. Superintendent Allen introduced our new Chief Information Officer, Tim Rocco. Superintendent Allen shared our first SCUSD Community Fair in 2024. It will be held at Suy:u Elementary on Saturday, March 9th from 10am-1pm.

11.2 President's Report (Lavinia Phillips)

President Phillips shared that Black History Month is not a National holiday, but a day that was created to support the study of Black people. There is a group called "The Association for the Study of African American Life." This is where we began with Carter G. Woodson in 1926, and it wasn't until 1976 that it became a month. Between 1926 and 1976, it was just a week. We do honor Black History Month, but Member Phillips wanted to highlight the theme of Black History Month, which is African Americans and the Arts. President Phillips provided historical dates for members of the community to research and learn more about Black history. President Phillips is truly looking forward to our District and our community working together to create safe spaces for people of color.

11.3 Student Member Report (Liliana Miller Segura)

SAC began kick starting their initiatives and their research process. They have formed their groups within their initiatives, so that's exciting. Their goal this semester is to sporadically present to the Board throughout the semester.

11.4 Information Sharing by Board Members

Member Jeane attended both LCAP meetings last month, and peaked in on our first Community Schools Advisory Committee meeting. Member Jeane shared that the energy in the room is amazing, and it is so incredible to see community members giving up their evenings to come in on rainy, stormy nights to have really rich conversations about our schools and our students. Member Jeane has two asks for the Board. First, Member Jeane would really love clarity on what the thoughts were around being liaisons and what is the role in that room as a Board member observing. Member Jeane would like know what it is in terms of reporting back and bringing information, so they can create true alignment from the work they are doing as the elected seven of the community. Second, as Member Jeane looks at the list of District Advisory Committees, she is not sure if Community Schools meets the parameters for that list, but if it does, she would love to suggest that

we add the Community Schools Advisory Committee to the list of meetings, so they can bring their voice to our conversations as well.

Member Kayatta shared that the Sistrict is going to be forming a working group to look into the ConCap process. Last week, Member Kayatta had the opportunity to go up to Sly Park to visit some of the students up there and talk to some of the teachers up there. Member Kayatta is really excited that we get to send our kids there. All the kids got to go at no cost this year, which was a one-time decision, but we can continue looking at ways to make it, so every kid regardless of income or affordability can go there. Member Kayatta thinks that this is a critical part in the education that we give our kids here at SCUSD, and he would like to uplift that.

Member Rhodes had the opportunity to go to the Native American Parent Committee meeting as their liaison, and he agrees with Member Jeane around placing some of the people that are not on the District advisory committee list on the list to share out.

Member Singh appreciates that the working group for the Concapping process is moving forward. Member Singh agrees with having updates from our committee groups that are not already listed, and parameters with reporting back to the community on what they are learning as liaisons. In regard to Black History Month, Member Singh shared that representation does matter, and we are in a District where we have a Black superintendent, a Black Board president, a Black 2nd vice president, and staff, so the kids do have something to look to. Member Singh will continue to push and talk about this in every way possible. Also, until we see some peace, Member Singh just wants to see a ceasefire.

12.0 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.

12.1 Items Subject or Not Subject to Closed Session:

12.1a 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 (Janea Marking)

12.1b Approve Personnel Transactions (Cancy McArn)

12.1c Approve Minutes of the November 16, 2023, Special Board of Education Meeting (Lisa Allen)

12.1d Approve Adoption of District Strategic Arts Plan (Yvonne Wright and Charles Deangelus)

12.1e Approve Mandatory Reporting to the Sacramento County Office of Education – Uniform Complaints Regarding the Williams Settlement Processed for the Period of October 2023 through December 2023(Cancy McArn)

12.1f Approve Resolution No. 3376 Authorizing Piggyback Contract for Purchase of School Furniture Pursuant to Public Contract Code Section 20118 (Janea Marking)

12.1g Approve Resolution No. 3377 Authorizing Piggyback Contract for Purchase of School Furniture Pursuant to Public Contract Code Section 20118 (Janea Marking)

12.1h Approve Resolution No. 3378 Authorizing Piggyback Contract for Purchase of School Furniture Pursuant to Public Contract Code Section 20118 (Janea Marking)

12.1i Approve No. 3379 Authorizing Piggyback Contract for Purchase of School Furniture Pursuant to Public Contract Code Section 20118 (Janea Marking)

*Public Comment:
No public comment*

*Board Comment:
No Board comment*

Member Jeane made a motion with a second from Member Kayatta. The Board voted 5-2 with Member Pritchett and Member Villa absent, and a student preferential yes vote.

13.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ *February 15, 2024, 5:00 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*
- ✓ *March 7, 2024, 5:00 p.m. Closed Session, 6:30 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

14.0 ADJOURNMENT

The meeting adjourned at 9:00 p.m.

Lisa Allen, Interim Superintendent and Board Secretary

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



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1g

Meeting Date: March 7, 2024

Subject: Approve Albert Einstein field trip to Washington DC and New York City from March 20-25, 2024

- 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 Albert Einstein field trip to Washington DC and New York City from March 20-25, 2024

Background/Rationale: On March 20, 15 students, two teachers and six chaperones will travel via commercial airline to Washington DC. Students will arrive in NYC on March 23. Students will gain knowledge about US Government and history and visit historical landmarks.

Financial Considerations: There is no cost to the district. Expenses will be paid by parents.

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: Mary Hardin Young, Interim Deputy Superintendent
 Tuan Doung, Assistant Superintendent
Approved by: Lisa Allen, Interim 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. See below reference distribution section for details concerning each type of trip.

School Name Albert Einstein Date 03/20/24
 Teacher's Name Anna Ruggiero Room # 67 Telephone # _____ Fax # _____
 Field Trip Destination Washington DC/newyork

- Walking Local-50 mile radius Out-of-Town (Beyond 50-mile radius) Overnight Out-of-State/Country
 Involving Swimming or Wading Unusual Activities

Route (must provide written directions our map) _____

Educational nature of field trip/excursion Curriculum enrichment

Depart Date 03/20/24 Time 6:30 am/pm Return Date 03/25/24 Time 10:30 am/pm

- TRANSPORTATION will be provided by: Walking School Bus - contact Transportation Field Trip Office Train
 Charter Bus Company (District Approved): Yes No (Check with Field Trip Office) Public Transportation
 Private Vehicle/Parent Driver/Faculty Driver - Complete Volunteer Personal Automobile Use Form for each vehicle and driver.
 Commercial Airline Other: _____

Number of students participating: 15 Funding Source self funded Financial Assistance Available? Yes No

Adult Chaperones:

(All clearances must be met prior to Field Trip Approval)

(Use a separate sheet if necessary)

	DRIVER						
1) <u>Mary Britain</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
2) <u>Israel Lees</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
3) <u>Phuongminh Tran</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
4) <u>Angelic Warr</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
5) <u>Leri Warr</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
6) <u>Claudia Molina</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
7) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
8) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	

Teachers and Staff Attending (Use a separate sheet if necessary)

	DRIVER			DRIVER	
1) <u>Anna Ruggiero</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	2) <u>Thomas McKern</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
3) <u>I</u>	<input type="checkbox"/> yes	<input type="checkbox"/> no	4) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no
5) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	6) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no

Principal Approval [Signature] Date 2-22-24

Segment IAS/Department Head Approval [Signature] Date 2/23/24

Risk Management Approval (if applicable) [Signature] Date 2/20/24

Distribution: Refer to the Field Trip Information Form RSK-106F for the forms and distribution required for each trip. All field trips require a completed packet. Maintain all documents at site:

- Local Trip: (walking): Submit walking trips to Principal for approval two weeks prior to trip.
- Local Trip (school bus/charter bus/RTI/Amtrak): (50-mile radius) - Submit to Principal for approval two weeks prior to trip.
- Local Trip: (50-mile radius: driver) - Submit driver led trips to Principal for approval 6 weeks prior to trip.
- Out-of-Town: (beyond 50-mile radius) - Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip.
- Overnight Trip: Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip.
- Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip.
- Trip Involving Unusual Activities (Water sports or high-risk activities such as rafting, snorkeling, rock climbing, skiing, etc.) - Submit to Principal for approval then forward to Segment IAS/Department Head/Risk Management for approval 6 weeks prior to trip. This may require Special Event Liability Insurance.
- Out-of-State/Country: Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip. Must have Superintendent, Board of Education and Risk Management approval prior to trip. Segment IAS office will place field trip item on Board Agenda for final approval.
- Approved forms will be returned by Segment IAS/Department Head's Office. 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: _____
 (Initials)

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

School Name Albert Einstein MS Date 2 / 22 / 24
 Teacher's Name Anna Ruggiero Room # 67 Telephone # 395-5310
 Field Trip Destination Washington DC and New York
 Reason for travel Curriculum enrichment

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:

 2/22/2024
 Principal Date

 2/20/24
 Risk Management Dept. Date

 2/23/24
 Segment Administrator Date

 2/27/24
 Superintendent Date

/ /
 Board Approval Date

TRAVEL REQUEST FORM (ACC-F014)

Sacramento City Unified School District

Request to Attend: <input type="checkbox"/> Conference/Workshop <input type="checkbox"/> Business Meeting	Purpose for Attending: <input checked="" type="checkbox"/> Professional Development <input type="checkbox"/> Continued Education Credits Earned	Instructions: This form must be completed and received in Accounts Payable at least 30 days prior to the proposed trip- 60 days if out-of-state. REQ #: None
--	--	--

School/Department: Albert Einstein Middle School Date: 2-22-24

Date(s) of Event: 3/20/24-3/25/24 Location: Washington DC and New York Trip

Event Title (attach brochure): Student Trip to Washington DC and New York

Purpose*: Curriculum Enrichment

*(what value does this activity give students, attendees, staff, department/site or community?)
College and Career Ready Students

How does this travel align with the District's strategic plan?
Student will be able to discuss with peers upon their return

How will this activity/event be used and shared?
Student will be able to discuss with peers upon their return

Name of Attendee(s) (attach sheet for additional attendees)	Position	Substitute (Y/N)**	No. of Days Required	Budget Code (for substitute)
Anna Ruggiero	Teacher	Yes	3	01-0000-0-1103-17-1110-1000-700-000
Tom McKenna	Teacher	Yes	3	01-0000-0-1103-17-1110-1000-700-000
		No		
		No		
		No		

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

Approvals: Principal/Department Head Signature & Print Name: <u>[Signature] Chase Tafaya</u> Date: <u>2-22-24</u> Cabinet Level or Designee Signature: <u>[Signature]</u> Date: <u>02/26/24</u> Chief Business Officer Signature: <u>[Signature]</u> Date: <u>2/23/24</u> Superintendent or Designee Signature: _____ Date: _____	District cost for all attendees (estimate) Registration Fee *** <u>0</u> Meals included? <input checked="" type="checkbox"/> Yes 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> TOTAL <u>0</u>
--	---

Categorical Budget Code(s): NO expense to district, parent funded \$ _____
 General Fund/Unrestricted Field Trip \$ _____

***If any meals are included in the cost of registration, how many of each: Breakfast _____ Lunch _____ Dinner _____

Prepayment Requested: All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

Requisition #	Dollar Amount
Registration Fee	_____
Hotel	_____
Airfare ****	_____
Car Rental ****	_____



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1h

Meeting Date: March 7, 2024

Subject: Approve John F. Kennedy field trip to New Orleans, LA April 4, 2024

- 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 John F. Kennedy field trip to New Orleans, LA April 4, 2024

Background/Rationale: On April 4, 17 students and two teachers will travel via commercial airline to New Orleans for the opportunity to experience the birth place of Jazz. This is a musical opportunity for the Jazz Band class.

Financial Considerations: There is no cost to the district. Expenses will be paid by parents and guardians.

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: Mary Hardin Young, Interim Deputy Superintendent

Tuan Duong, Assistant Superintendent

Approved by: Lisa Allen, Interim 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. See below reference distribution section for details concerning each type of trip.

School Name John F. Kennedy High School Date 2 / 5 / 2024
 Teacher's Name Jeremy Hammond Room # M1 Telephone # 916-832-8657 Fax # _____
 Field Trip Destination New Orleans, LA

- Walking Local-50 mile radius Out-of-Town (Beyond 50 mile radius) Overnight Out-of-State/Country
 Involving Swimming or Wading Unusual Activities

Route (must provide written directions our map) Plane Trip on Southwest Airlines

Educational nature of field trip/excursion Music Festival Performance

Depart Date 4 / 4 / 24 Time 5:30 am/pm am Return Date 4 / 7 / 24 Time 2:20 am/pm pm

- TRANSPORTATION will be provided by: Walking School Bus - contact Transportation Field Trip Office Train
 Charter Bus Company (District Approved): Yes No (Check with Field Trip Office) Public Transportation
 Private Vehicle/Parent Driver/Faculty Driver - Complete Volunteer Personal Automobile Use Form for each vehicle and driver.
 Commercial Airline Other: _____

Number of students participating: 17 Funding Source Private Financial Assistance Available? Yes No

Adult Chaperones: (All clearances must be met prior to Field Trip Approval)

(Use a separate sheet if necessary)	DRIVER						
1) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
2) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
3) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
4) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
5) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
6) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
7) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
8) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	

Teachers and Staff Attending (Use a separate sheet if necessary)

	DRIVER			DRIVER	
1) <u>Jeremy Hammond</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	2) <u>Angie Ford</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
3) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	4) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no
5) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	6) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no

Principal Approval [Signature] Date 2/7/24

Segment IAS/Department Head Approval [Signature] Date 2/15/24

Risk Management Approval (if applicable) [Signature] Date 2/15/24

Distribution: Refer to the Field Trip Information Form RSK 106F for the forms and distribution required for each trip. All field trips require a completed packet. Maintain all documents at site.

- Local Trip: (walking): Submit walking trips to Principal for approval two weeks prior to trip
- Local Trip: (school bus/charter bus/RT/Amtrak): (50-mile radius) - Submit to Principal for approval two weeks prior to trip.
- Local Trip: (50-mile radius: driver) - Submit driver led trips to Principal for approval 6 weeks prior to trip
- Out-of-Town: (beyond 50-mile radius) - Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip
- Overnight Trip: Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip
- Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip
- Trip Involving Unusual Activities (Water sports or high-risk activities such as rafting, snorkeling, rock climbing, skiing, etc.) - Submit to Principal for approval then forward to Segment IAS/Department Head/Risk Management for approval 6 weeks prior to trip. This may require Special Event Liability Insurance
- Out-of-State/Country: Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip. Must have Superintendent, Board of Education and Risk Management approval prior to trip. Segment IAS office will place field trip item on Board Agenda for final approval.
- Approved forms will be returned by Segment IAS/Department Head's Office. 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 John F. Kennedy H.S. Date 2, 15, 24
Teacher's Name Jeremy Hammond Room # M1 Telephone # 916-832-8657
Field Trip Destination New Orleans, Louisiana

Reason for travel Performance in Heritage Festival
and the opportunity to experience the birth place
of JAZZ. This is a great musical opportunity
for a Jazz Band Class.

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:

 2/01/24
Principal Date

 2/15/24
Risk Management Dept. Date

 2/15/24
Segment Administrator Date

 2/22/24
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.

Request to Attend: <input checked="" type="checkbox"/> Conference/Workshop <i>Music Festival</i> <input type="checkbox"/> Business Meeting	Purpose for Attending: <input type="checkbox"/> Professional Development <input type="checkbox"/> Continued Education Credits Earned	REQ # _____
--	---	-------------

School/Department: John F. Kennedy High School Date: 2/15/24

Date(s) of Event: 4/4/24 - 4/7/24 Location: New Orleans, LA

Event Title (attach brochure): World Strides Heritage Festival

Purpose: Play and perform in Heritage Festival

*(What value does this activity give students, attendees, staff, department/site or community?)

How does this travel align with the District's strategic plan? Students will be performing

How will this activity/event be used and shared? Students will gain the experience of playing and listening to other groups.

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>
<u>Jeremy Hammond</u>	<u>Band Director</u>	<u>Y</u>	<u>2</u>	<u>01-0000-0-1102-</u> <u>15-1110-1000-</u> <u>000-0525-000</u>
		No		
		No		
		No		
		No		

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

Approvals:

[Signature] Sonja Stewart 2/15/24
Principal/Department Head Signature & Print Name Date

[Signature] 2/15/24
Cabinet Level or Designee Signature Date

[Signature] 2/20/24
Chief Business Officer Signature Date

[Signature] 2.22.24
Superintendent or Designee Signature Date

District cost for all attendees (estimate)

Registration Fee *** _____

Meals included?

B L D

Lodging _____

Transportation _____

Meals _____

Other _____

TOTAL _____

Categorical Budget Code(s): This is part of a school field trip where expenses are being paid by parents. There will be no cost to the district.

General Fund/Unrestricted

***If any meals are included in the cost of registration, how many of each: Breakfast _____ Lunch _____ Dinner _____

Prepayment Requested: All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

Requisition #	Dollar Amount
Registration Fee	_____
Hotel	_____
Airfare ****	_____
Car Rental ****	_____



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1i

Meeting Date: March 7, 2024

Subject: Approve Miwok Middle field trip to Washington, D.C March 21, 2024

- 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 Miwok Middle field trip to Washington, D.C. March 21, 2024

Background/Rationale: On March 21, 27 students and six teachers will travel via commercial airline to Washington, D.C. to gain knowledge about US Government and history.

Financial Considerations: There is no cost to the district. Expenses will be paid by parents and guardians.

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: Mary Hardin Young, Interim Deputy Superintendent

Jerad Hyden, Assistant Superintendent

Approved by: Lisa Allen, Interim 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. See below reference distribution section for details concerning each type of trip.

School Name Miwok Middle School Date 01 / 17 / 2024
 Teacher's Name Chris Gomez Room # 115 Telephone # 916-395-5370 Fax # _____
 Field Trip Destination Washington DC

- Walking Local-50 mile radius Out-of-Town (Beyond 50 mile radius) Overnight Out-of-State/Country
 Involving Swimming or Wading Unusual Activities

Route (must provide written directions our map) Airline

Educational nature of field trip/excursion US History/Government

Depart Date 03/ 21 /2024 Time 11:55 am pm Return Date 03/ 26 /2024 Time 11:16 am pm

- TRANSPORTATION will be provided by: Walking School Bus - contact Transportation Field Trip Office Train
 Charter Bus Company (District Approved): Yes No (Check with Field Trip Office) Public Transportation
 Private Vehicle/Parent Driver/Faculty Driver - Complete Volunteer Personal Automobile Use Form for each vehicle and driver.
 Commercial Airline Other: _____

Number of students participating: 27 Funding Source Self-Pay Financial Assistance Available? Yes No

Adult Chaperones: (All clearances must be met prior to Field Trip Approval)

	DRIVER						
1) <u>Kristin Chan</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
2) <u>Sarah Marshall</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
3) <u>Melissa Davis</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
4) <u>Sergio Quiniola</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	<input type="checkbox"/> Driver	<input checked="" type="checkbox"/> Fingerprint	<input checked="" type="checkbox"/> Mandated Reporter Training	<input checked="" type="checkbox"/> TB	
5) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
6) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
7) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	
8) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no	<input type="checkbox"/> Driver	<input type="checkbox"/> Fingerprint	<input type="checkbox"/> Mandated Reporter Training	<input type="checkbox"/> TB	

Teachers and Staff Attending (Use a separate sheet if necessary)

DRIVER		DRIVER	
1) <u>Chris Gomez</u>	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	2) <u>Aaron Fajardo</u>	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
3) _____	<input type="checkbox"/> yes <input type="checkbox"/> no	4) _____	<input type="checkbox"/> yes <input type="checkbox"/> no
5) _____	<input type="checkbox"/> yes <input type="checkbox"/> no	6) _____	<input type="checkbox"/> yes <input type="checkbox"/> no

Principal Approval [Signature] Date 1/24/24
 Segment IAS/Department Head Approval [Signature] Date 1/31/24
 Risk Management Approval (if applicable) [Signature] Date 2/1/2024

Distribution: Refer to the Field Trip Information Form RSK 106F for the forms and distribution required for each trip. All field trips require a completed packet. Maintain all documents at site:

- Local Trip: (walking); Submit walking trips to Principal for approval two weeks prior to trip.
- Local Trip (school bus/charter bus/RT/Amtrak); (50-mile radius) - Submit to Principal for approval two weeks prior to trip.
- Local Trip: (50-mile radius: driver) - Submit driver led trips to Principal for approval 6 weeks prior to trip.
- Out-of-Town: (beyond 50-mile radius) - Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip.
- Overnight Trip: Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip.
- Trip Involving Swimming or Wading: Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip.
- Trip Involving Unusual Activities (Water sports or high-risk activities such as rafting, snorkeling, rock climbing, skiing, etc.) - Submit to Principal for approval then forward to Segment IAS/Department Head/Risk Management for approval 6 weeks prior to trip. This may require Special Event Liability Insurance.
- Out-of-State/Country: Submit to Principal for approval then forward to Segment IAS/Department Head for approval 6 weeks prior to trip. Must have Superintendent, Board of Education and Risk Management approval prior to trip. Segment IAS office will place field trip item on Board Agenda for final approval.
- Approved forms will be returned by Segment IAS/Department Head's Office. 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 Miwok Middle School Date 01 / 17 / 2024

Teacher's Name Chris Gomez Room # 115 Telephone # 916-743-9977

Field Trip Destination Washington DC


Reason for travel US History field trip touring major historical and memorial sites

including: Jamestown, Colonial Williamsburg, Monticello, Mount Vernon, Gettysburg

U.S. Captial, Smithsonian, Holocaust Museum, Museum of African American History,

Lincoln Memorial, White House, Vietnam Memorial, 9/11 memorial, and Ford's Theater.

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  1-24-24
 Teacher

Approvals:

 1 / 24 / 24
 Principal Date

 2 / 1 / 2024
 Risk Management Dept. Date

 1 / 21 / 24
 Segment Administrator Date

 2 / 2 / 24
 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 **Miwok Middle**

Date **1/29/2024**

Date(s) of Event **3/21/24-3/26/24**

Location **Washington DC**

Event Title (attach brochure) **Washington DC Trip**

Purpose* **History related field trip to Washington DC.**

*(what value does this activity give students, attendees, staff, department/site or community?)

How does this travel align with the District's strategic plan? **Aligns with US History standards.**

How will this activity/event be used and shared? **Field trip offered to students to visit historical sites.**

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)	Position	Substitute (Y/N)* **	No. of Days Required	Budget Code (for substitute)
Chris Gomez	Teacher	No	0	N/A
Aaron Fajardo	Teacher	No	0	N/A
		No		
		No		
		No		

Additional Attendees Attached

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

Approvals:

CRISTIN TAHARA *[Signature]* 1/30/24
Principal/Department Head Signature & Print Name Date

Therone Wright *[Signature]* 1/31/24
Cabinet Level or Designee Signature Date

[Signature] *[Signature]* 1/31/24
Chief Business Officer Signature Date

[Signature] *[Signature]* 2/2/24
Superintendent or Designee Signature Date

District cost for all attendees (estimate)

Registration Fee *** **0**

Meals included? **0**

B L D

Lodging **0**

Transportation **0**

Meals **0**

Other _____

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 **0** Lunch **0** Dinner **0**

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

**** If airfare or car rental is requested, send a copy of this form to Purchasing, Box 530



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1j

Meeting Date: March 7, 2024

Subject: Resolution No. 3390 Authorizing to Accept Termination of Leases and Quit Claim Deed for the Hiram Johnson High School Stadium Lighting / Bleachers / Concession Restroom Buildings Project

- 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 Resolution No. 3390: Agreement for Termination of Leases and Quit Claim Deed for the Hiram Johnson High School Stadium Lighting / Bleachers / Concession Restroom Buildings Project

Background/Rationale: On April 7, 2022, the Sacramento City Unified School District (“District”) and A.M. Stephens Construction Company, Inc. (“Developer”) executed the Site Lease and Facilities Lease for the Hiram Johnson High School Stadium Lighting / Bleachers / Concession Restroom Buildings (“Project”).

On or about February 20, 2024, the District and Developer executed the Memorandum of Commencement Date under the Facilities Lease, acknowledging that (i) Developer had completed the construction of the Project, (ii) the District had accepted and entered into possession of the Project, (iii) the term for lease payments under the Facilities Lease would now commence.

The District has paid its obligations under the Facilities Lease in full, including paying the balance of the lease payments to Developer. Upon District’s payment in full, Developer has executed a Termination Agreement and Quitclaim Deed, which will terminate the Facilities Lease and Site Lease and releases Developer’s interests in the Project and site.

District staff ask that the Board approve, and authorize the Superintendent to execute, the Termination Agreement and Quitclaim Deed and the corresponding Certificate of Acceptance.

Financial Considerations: \$348,858.19 paid for the balance of the lease payments

Documents Attached:

1. Termination Agreement and Quit Claim Deed
2. Resolution Agreement for Termination of Leases and Quit Claim Deed
3. Agenda Item Resolution

Estimated Time of Presentation: N/A

Submitted by: Janea Marking, Chief Business & Operations Officer

Tina Alvarez Bevens, Contract Analyst

Approved by: Lisa Allen, Interim Superintendent



FACILITIES SUPPORT SERVICES

425 1st Avenue • Sacramento, CA 95818

Lisa Allen, Interim Superintendent

Chris Ralston, Director III, Facilities Management

February 22, 2024

AM Stephens Construction CO., Inc.
1717 S. Stockton St.
Lodi, CA 95240
Attention: Greg Stephens, President

Re: Notice of Intent to Exercise Option to Terminate Leases
Regarding Hiram Johnson HS – Stadium Lighting/Bleachers/Concession-Restroom Buildings Project

Dear Mr. Stephens:

Pursuant to Section 5.2 of Exhibit C to the Facilities Lease between the Sacramento City Unified School District (“District”) and AM Stephens Construction Co., Inc. (“Developer”), this letter constitutes notice of the District's intent to exercise its option to purchase the Hiram Johnson HS – Stadium Lighting/Bleachers/Concession-Restroom Buildings Project, located on the Hiram Johnson High School site, 6879 14th Ave., Sacramento, CA 95820 (“Project”), and by doing so to terminate the Facilities Lease and Site Lease between the District and Developer, each originally entered into and dated as of April 7th, 2022.

The District shall pay Developer the Option Price of **Three hundred forty-eight thousand Eight hundred fifty-eight and 19/00 Dollars (\$348,858.19)** on or before **March 14, 2024**, the date that the lease payment for the first month of the lease term would otherwise be due (“Option Date”). Pursuant to section 6.4 of the Facilities Lease, Developer agrees to deliver to District all reasonably necessary documents in recordable form to terminate the Facilities Lease and Site Lease at that time. Attached are three counterparts of a Termination Agreement and Quit Claim Deed which the District requests that Developer execute. **Please arrange to have the signature notarized and deliver all three executed counterparts to the District Representative on or prior to February 23, 2024, to fulfill this requirement of the Facilities Lease.**

Please contact the undersigned if you have any questions about this notice and the process for the District to exercise its option.

Very truly yours,

Chris Ralston
Director III, Facilities Management
Enclosure: Termination Agreement and Quit Claim Deed (3 counterparts)

Cc (via email): Deidree Y.M.K. Sakai, Esq.

EXHIBIT E

MEMORANDUM OF COMMENCEMENT DATE

This MEMORANDUM OF COMMENCEMENT DATE is dated February 22, 2024, and is made by and between AM Stephens Co., Inc. ("Developer"), as Lessor, and the Sacramento City Unified School District ("District"), as Lessee.

1. Developer and District have previously entered into a Facilities Lease dated as of April 7, 2022, (the "Lease") for the leasing by Developer to District of the completed Project in Sacramento, CA, referenced in the Lease.

2. District hereby confirms the following:

A. That all construction of the Project required to be performed pursuant to the Facilities Lease has been completed by Developer in all respects;

B. That District has accepted and entered into possession of the Project and now occupies same; and

C. That the term for the Lease Payments under the Facilities Lease commenced on December 15, 2023 and will expire at 11:59 P.M. on December 15, 2024.

THIS MEMORANDUM OF COMMENCEMENT DATE IS ACCEPTED AND AGREED on the date indicated below:

Dated: _____, 20__

Dated: 2/23, 2024

Sacramento City Unified School District

AM Stephens Construction Co., Inc.

By: _____

By:  _____

Name: Janea Marking

Name: Greg Stephens

Title: Chief Business Officer

Title: President

AGREEMENT AND RELEASE OF ANY AND ALL CLAIMS

THIS AGREEMENT AND RELEASE OF CLAIMS ("Agreement and Release") IS MADE AND ENTERED INTO THIS 22nd DAY OF February, 2024 by and between the Sacramento City Unified School District ("District") and AM Stephens Co., Inc. ("Developer"), whose place of business is 1717 S. Stockton St., Lodi, CA 95240.

RECITALS

WHEREAS, District and Developer entered into a Facilities Lease and Site Lease for the following project: Hiram Johnson Stadium Project ("Contract" or "Project") in the County of Sacramento, California.

WHEREAS, The Work under the Contract was completed on 12/15, 2023 and a Notice of Completion was recorded with the County Recorder on 01/11, 2024.

NOW, THEREFORE, it is mutually agreed between District and Developer as follows:

AGREEMENT

1. Developer will only be assessed liquidated damages as detailed below:

Original Guaranteed Maximum Price	\$ <u>8,541,747</u>
Modified Guaranteed Maximum Price	\$ <u>8,408,381</u>
Payment to Date	\$ <u>8,059,522.81</u>
Liquidated Damages	\$ <u>0</u>
Payment Due Developer	\$ <u>348,858.19</u>

2. Subject to the provisions hereof, District shall forthwith pay to Developer the undisputed sum of Eight million Four hundred eight thousand Three hundred eighty-one Dollars (\$8,408,381) under the Contract for Tenant Improvement Payments, less any amounts represented by any notice to withhold funds on file with District as of the date of such payment.
3. Developer acknowledges and hereby agrees that there are no unresolved or outstanding claims in dispute against District arising from the performance of work under the Contract, except for the claims described in Paragraph 4 and continuing obligations described in Paragraph 6. It is the intention of the parties in executing this Agreement and Release that this Agreement and Release shall be effective as a full, final and general release of all claims, demands, actions, causes of action, obligations, costs, expenses, damages, losses and liabilities of Developer against District and all of its respective agents, employees, trustees, inspectors, assignees, consultants and transferees, except for the Lease Payments under the Contract, any Disputed Claim that may be set forth in Paragraph 4 and the continuing obligations described in Paragraph 6 hereof.

4. The following claims are disputed (hereinafter, the "Disputed Claims") and are specifically excluded from the operation of this Agreement and Release:

<u>Claim No.</u>	<u>Description of Claim</u>	<u>Amount of Claim</u>	<u>Date Claim Submitted</u>
NONE	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

[If further space is required, attach additional sheets showing the required information.]

5. Consistent with California Public Contract Code section 7100, Developer hereby agrees that, in consideration of the payment set forth in Paragraph 2 hereof, Developer hereby releases and forever discharges District, all its agents, employees, inspectors, assignees, and transferees from any and all liability, claims, demands, actions, or causes of action of whatever kind or nature arising out of or in any way concerned with the Work under the Contract, except for the Lease Payments.
6. Guarantees and warranties for the Work, duty to defend, indemnify and hold harmless the District, and any other continuing obligation of Developer, shall remain in full force and effect as specified in the Contract Documents.
7. Except as provided for specifically herein, Developer hereby waives the provisions of California Civil Code section 1542 which provides as follows:
- A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR OR RELEASING PARTY DOES NOT KNOW OR SUSPECT TO EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE AND THAT, IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS OR HER SETTLEMENT WITH THE DEBTOR OR RELEASED PARTY.
8. The provisions of this Agreement and Release are contractual in nature and not mere recitals and shall be considered independent and severable. If any such provision or any part thereof shall be at any time held invalid in whole or in part under any federal, state, county, municipal, or other law, ruling, or regulations, then such provision, or part thereof, shall remain in force and effect to the extent permitted by law, and the remaining provisions of this Agreement and Release shall also remain in full force and effect, and shall be enforceable.
9. All rights of District shall survive completion of the Work or termination of Contract, and execution of this Release.

* * * CAUTION: THIS IS A RELEASE - READ BEFORE EXECUTING * * *

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Signature: _____

Print Name: Janea Marking

Title: Chief Business Officer

DEVELOPER: AM STEPHENS CONSTRUCTION CO., INC.

Signature:  _____

Print Name: Greg Stephens

Title: President

END OF DOCUMENT

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
Attention: Tina Alvarez-Bevens

TERMINATION AGREEMENT AND QUIT CLAIM DEED

THIS TERMINATION AGREEMENT AND QUIT CLAIM DEED (this "Agreement") dated as of January 11, 2024 is entered by and between the SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, a political subdivision duly organized and existing under and by virtue of the laws of the State of California (the "District"), and AM Stephens Construction Co., Inc. (the "Developer").

WITNESSETH

WHEREAS, District and Developer entered into a Facilities Lease, dated April 7th, 2022, as amended ("Facilities Lease") and a Site Lease, dated April 7th, 2022 ("Site Lease") for the construction of certain improvements by the Developer at the District's Hiram Johnson HS – Stadium Lighting/Bleachers/Concession-Restroom Buildings and Plaza Project ("Project"), located at 6879 14th Ave., Sacramento, CA 95820, as described in Exhibit A hereto and incorporated herein ("Project Site");

WHEREAS, under the terms of the Site Lease the District leased the Project Site to the Developer for the construction of the Project;

WHEREAS, under the terms of the Facilities Lease the District leased back the Project from the Developer and was obligated to make lease payments to the Developer for the lease of the Project;

WHEREAS, the District has paid its Project obligations in full which were secured by the lease payments payable under the Facilities Lease by making its final lease payment to the Developer and the District has paid all other amounts due or to become due with respect to the Facilities Lease;

WHEREAS, upon such payment in full, title to the Project leased under the Facilities Lease is to vest in the District and the Facilities Lease and the Site Lease are to terminate immediately upon such payment; and

NOW THEREFORE, in consideration of the mutual covenants herein contained and for other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the District and the Developer do hereby agree as follows:

1. Termination of Leases. The District and the Developer do hereby unconditionally terminate the Facilities Lease, which pertains to that certain real property defined above as the Project Site, as more particularly described in the Facilities Lease and incorporated herein by reference. The District and Developer concurrently unconditionally terminate the related Site Lease, which pertains to that certain real property defined above as the Project Site, as

**Termination Agreement/Quit Claim Deed
Hiram Johnson HS – Stadium Lighting/Bleachers/Concession-Restroom Buildings and Plaza Project**

more particularly described in the Site Lease and incorporated herein by reference. The District and the Developer agree that the District has fulfilled its obligations under the Facilities Lease and fee title to the Project and the Project Site leased thereunder is to vest in the District. The Developer and its successors and assigns shall be released from all obligations and liabilities as to the Project Site, the Facilities Lease and the Site Lease, whether arising or accruing prior to or following the date hereof, except for warranty, guarantee and latent defect obligations to the District. The Facilities Lease and the Site Lease shall no longer have any force or effect.

2. Quitclaim. The Developer does hereby remise, release and forever quitclaim the Project Site and the Project to the District.

3. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

4. Counterparts. This Agreement shall become effective upon the execution and delivery hereof by the parties hereto and may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

ACCEPTED AND AGREED on the first date indicated above.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

AM Stephens Construction Co., Inc.

By: _____

By:  _____

Name: Janea Marking

Name: Greg Stephens

Title: Chief Business Officer

Title: President

California All-Purpose Certificate of Acknowledgment

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
) SS.
COUNTY OF San Joaquin)

On February 23, 2024, before me, Addyson Luis, Notary Public
Notary Public, personally appeared Grey Stephens, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

Addyson Luis
Signature of Notary Public

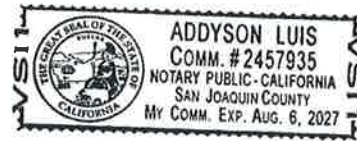


EXHIBIT "A"
PROPERTY DESCRIPTION

**Hiram Johnson HS – Stadium Lighting/Bleachers/Concession-Restroom Buildings
and Plaza**
6879 14th Ave., Sacramento, CA 95820
APN: 01503010010000

SW 1/4 OF SW 1/4 OF SEC 15 T8NR5E MDB&M EXC R/W PER 960311/8. CONTG 38.30 N AC
M/L.

CERTIFICATE OF ACCEPTANCE

This Acceptance dated as of March 7, 2024, is executed by the SACRAMENTO CITY UNIFIED SCHOOL DISTRICT, a public school district duly organized and existing under and by virtue of the laws of the State of California (the "District").

In consideration of the covenants contained in the Termination Agreement and Quit Claim Deed and for other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the District hereby accepts that certain real property and facilities located in the County of Sacramento, California, as more particularly described in that certain Termination Agreement and Quit Claim Deed dated as of the date hereof, by and between the District and AM Stephens Construction Co., Inc..

IN WITNESS WHEREOF, the District has executed this Acceptance as of the date first written above.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

By: _____

Name: Janea Marking

Title: Chief Business Officer

California All-Purpose Certificate of Acknowledgment

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
) ss.
COUNTY OF _____)

On _____, 202_, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

Signature of Notary Public

**AMENDMENT NO. 2 TO FACILITIES LEASE
BY AND BETWEEN
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT AND
AM Stephens Construction Co., Inc.**

This Amendment No. 2 to the Facilities Lease ("Second Amendment") is made and entered into this **7th day of March 2024** ("Effective Date") by and between the Sacramento City Unified School District ("District") and **AM Stephens Construction Co., Inc.** ("Developer") (collectively, the "Parties") as follows:

RECITALS

WHEREAS, the Parties entered into a Facilities Lease, dated **April 7, 2022**, pertaining to the **Hiram Johnson HS – Stadium Lighting/Bleachers/Concession-Restroom Buildings** ("Project") at Hiram Johnson High School, located at 6879 14th Ave., Sacramento, CA, 95820 ("Project Site"); and

NOW, THEREFORE, the Parties agree as follows: Section I. Second Amendment of Facilities Lease.
Facilities Lease - GMP Pricing is amended to reconcile unspent allowances and contingencies.

Original Total GMP	\$8,541,747.00
Net Change by Amendment #01	\$0.00
Net Change by this Amendment #02	(\$133,366.00)
Revised Final GMP	\$8,408,381.00

Section II. All Other Provisions Reaffirmed.

All other provisions of the Facilities Lease shall remain in full force and effect and are hereby reaffirmed. If there is any conflict between this Amendment and any provision of the Facilities Lease or any prior amendment thereto, the provisions of this Amendment shall control.

IN WITNESS WHEREOF, the Parties have caused this Amendment No. 2 to the Facilities Lease to be executed by their respective officers who are duly authorized, as of the Effective Date.

ACCEPTED AND AGREED on the date indicated below:

Dated: _____, 2023

Dated: 2/23, 2024

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

AM Stephens Construction Co., Inc.

By: _____

By:  _____

Name: Janea Marking

Name: Greg Stephens

Title: CBO

Title: President

BOARD AGENDA ITEM

DATE: March 7, 2024

ITEM NO. 13.1j

TOPIC: APPROVAL OF RESOLUTION NO. 3390 TO ACCEPT TERMINATION OF LEASES AND QUIT CLAIM DEED FOR THE HIRAM JOHNSON HS – STADIUM LIGHTING / BLEACHERS / CONCESSION-RESTROOM BUILDINGS PROJECT

DESCRIPTION: On **April 7, 2022**, the Sacramento City Unified School District (“District”) and **AM Stephens Construction Co., Inc.** (“Developer”) executed the Site Lease and Facilities Lease for the **Hiram Johnson HS – Stadium Lighting/Bleachers/Concession-Restroom Buildings** (“Project”).

On or about February 20, 2024, the District and Developer executed the Memorandum of Commencement Date under the Facilities Lease, acknowledging that (i) Developer had completed the construction of the Project, (ii) the District had accepted and entered into possession of the Project, (iii) the term for lease payments under the Facilities Lease would now commence.

The District has paid its obligations under the Facilities Lease in full, including paying the balance of the lease payments to Developer. Upon District’s payment in full, Developer has executed a Termination Agreement and Quitclaim Deed, which will terminate the Facilities Lease and Site Lease and releases Developer’s interests in the Project and site.

District staff ask that the Board approve, and authorize the Superintendent to execute, the Termination Agreement and Quitclaim Deed and the corresponding Certificate of Acceptance.

FISCAL IMPACT: \$348,858.19 paid for the balance of the lease payments.

RECOMMENDATION: It is recommended that the Board approve and adopt Resolution No. 3390 to Accept Termination of Leases and Quit Claim Deed for the Hiram Johnson HS – Stadium Lighting/Bleachers/Concession-Restroom Buildings Project.

Janea Marking
Chief Business and Operations Officer



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1k

Meeting Date: March 7, 2023

Subject: Approve Appointment of Board Member Tara Jeane to the California School Board Association (CSBA) Delegate Assembly.

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

Division: Board of Education

Recommendation: Approve the appointment of Board Member Tara Jeane to the CSBA Delegate Assembly

Background/Rationale: This action will confirm the appointment of Member Tara Jeane to the CSBA delegate assembly. SCUSD based on ADA is entitled to two delegates.

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached: N/A

<p>Estimated Time of Presentation: N/A</p> <p>Submitted by: Lavinia Grace Phillips, Board President</p> <p>Approved by: Lisa Allen, Interim Superintendent</p>



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 14.1

Meeting Date: March 7, 2024

Subject: Business and Financial Information: Calendar Year 2024 Investment Policy for the Pooled Investment Fund

- 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: Since 1987, the Director of Finance has submitted a statement of investment policy to the Sacramento County Board of Supervisors for consideration and adoption. The Board of Supervisors approved the enclosed calendar year 2024 investment policy on December 5, 2023.

Financial Considerations: Reflects standard business information.

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

Documents Attached:

Calendar Year 2024 Investment Policy for the Pooled Investment Fund

Estimated Time: N/A

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Interim Superintendent

Department of Finance

Chad Rinde

Director



County of Sacramento

Divisions

Auditor-Controller

Consolidated Utilities Billing &
Service

Investments

Revenue Recovery

Tax Collection & Licensing

Treasury

January 24, 2024

To: Board Chair, Pooled Investment Fund Participant Agency

Subject: **CALENDAR YEAR 2024 INVESTMENT POLICY FOR THE POOLED INVESTMENT FUND**

Since 1987, the Director of Finance has submitted a statement of investment policy to the Sacramento County Board of Supervisors for consideration and adoption. The Board of Supervisors approved the enclosed calendar year 2024 investment policy on December 5, 2023.

The 2024 investment policy raises the maximum maturity for negotiable certificates of deposit that may be purchased to 270 days from 180 days.

I recommend that the legislative body of your agency receive and file the enclosed Sacramento County Annual Investment Policy of the Pooled Investment Fund — Calendar Year 2024 at its next regular meeting. Your action to receive and file the policy constitutes consideration at a public meeting as recommended by Government Code section 53646(a)(2). The investment policy is also available on the Department of Finance – Investment Division webpage at <https://finance.saccounty.gov/investments>.

The following investment-related reports are also publicly available on the Investment Division webpage listed above:

- Pooled Investment Fund Monthly Review
- Quarterly Pooled Investment Fund Report
- Non-Pooled Investment Funds Portfolio Report

If you have any questions about the investment policy or management of the Pooled Investment Fund portfolio, please call me at (916) 874-6744 or Chief Investment Officer Bernard Santo Domingo at (916) 874-7320.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chad Rinde".

Chad Rinde

Director of Finance

Enclosure



SACRAMENTO COUNTY

Annual Investment Policy of the Pooled Investment Fund

CALENDAR YEAR 2024

*Approved by the
Sacramento County Board of Supervisors*

**December 5, 2023
Resolution No. 2023-0979**

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SACRAMENTO COUNTY
Annual Investment Policy
of the Pooled Investment Fund
CALENDAR YEAR 2024

I. Authority

Under the Sacramento County Charter, the Board of Supervisors established the position of Director of Finance and by ordinance will annually review and renew the Director of Finance's authority to invest and reinvest all the funds in the County Treasury.

II. Policy Statement

This Investment Policy (Policy) establishes cash management and investment guidelines for the Director of Finance, who is responsible for the stewardship of the Sacramento County Pooled Investment Fund. Each transaction and the entire portfolio must comply with California Government Code and this Policy. All portfolio activities will be judged by the standards of the Policy and its investment objectives. Activities that violate its spirit and intent will be considered contrary to the Policy.

III. Standard of Care

The Director of Finance is the Trustee of the Pooled Investment Fund and therefore, a fiduciary subject to the prudent investor standard. The Director of Finance, employees involved in the investment process, and members of the Sacramento County Treasury Oversight Committee (Oversight Committee) shall refrain from all personal business activities that could conflict with the management of the investment program. All individuals involved will be required to report all gifts and income in accordance with California state law. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the Director of Finance shall act with care, skill, prudence, and diligence to meet the aims of the investment objectives listed in Section IV, Investment Objectives.

IV. Investment Objectives

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

A. Safety of Principal

The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they be from securities default or erosion of market value.

B. Liquidity

As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the Director of Finance to meet all operating requirements that may be reasonably anticipated in any depositor's fund.

C. Public Trust

In managing the Pooled Investment Fund, the Director of Finance and the authorized investment traders should avoid any transactions that might impair public confidence in Sacramento County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

D. Maximum Rate of Return

As the fourth objective, the Pooled Investment Fund should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent investment principles and cash flow characteristics identified herein. For comparative purposes, the State of California Local Agency Investment Fund (LAIF) will be used as a performance benchmark. The Pooled Investment Fund quarterly performance benchmark target has been set at or above LAIF's yield. This benchmark was chosen because LAIF's portfolio structure is similar to the Pooled Investment Fund.

V. Pooled Investment Fund Investors

The Pooled Investment Fund investors are comprised of Sacramento County, school and community college districts, districts directed by the Board of Supervisors, and independent special districts and joint powers authorities whose treasurer is the Director of Finance. Any local agencies not included in this category are subject to California Government Code section 53684 and are referred to as outside investors.

VI. Implementation

In order to provide direction to those responsible for management of the Pooled Investment Fund, the Director of Finance has established this Policy and will provide it to the Oversight Committee and render it to legislative bodies of local agencies that participate in the Pooled Investment Fund. In accordance with California Government Code section 53646, et seq., the Board of Supervisors shall review and approve this Policy annually at a public meeting.

This Policy provides a detailed description of investment parameters used to implement the investment process and includes the following: investable funds; authorized instruments; prohibited investments; credit requirements; maximum maturities and concentrations; repurchase agreements; Community Reinvestment Act Program; criteria and qualifications of broker/dealers and direct issuers; investment guidelines, management style and strategy; Approved Lists; and calculation of yield and costs.

VII. Internal Controls

The Director of Finance shall establish internal controls to provide reasonable assurance that the investment objectives are met and to ensure that the assets are protected from loss, theft, or misuse. To assist in implementation and internal controls, the Director of Finance has established an Investment Group and a Review Group.

The Investment Group, which is comprised of the Director of Finance and his/her designees, is responsible for maintenance of the investment guidelines and Approved Lists. These guidelines and lists can be altered daily, if needed, to adjust to the ever-changing financial markets. The guidelines can be more conservative or match the policy language. In no case can the guidelines override the Policy.

The Review Group, which is comprised of the Director of Finance and his/her designees, is responsible for the monthly review and appraisal of all the investments purchased by the Director of Finance and staff. This review includes bond proceeds, which are invested separately from the Pooled Investment Fund and are not governed by this Policy.

The Director of Finance shall establish a process for daily, monthly, quarterly, and annual review and monitoring of the Pooled Investment Fund activity. The following articles, in order of supremacy, govern the Pooled Investment Fund:

1. California Government Code
2. Annual Investment Policy
3. Current Investment Guidelines
4. Approved Lists (see page 9, Section IX.K)

The Director of Finance shall review the daily investment activity and corresponding bank balances.

Monthly, the Review Group shall review all investment activity and its compliance to the corresponding governing articles and investment objectives.

All securities purchased, with the exception of bank deposits, money market mutual funds, and LAIF, shall be delivered to the independent third-party custodian selected by the Director of Finance. This includes all collateral for repurchase agreements. All trades, where applicable, will be executed by delivery versus payment by the designated third-party custodian.

VIII. Sacramento County Treasury Oversight Committee

In accordance with California Government Code section 27130 et seq., the Board of Supervisors, in consultation with the Director of Finance, has created the Sacramento County Treasury Oversight Committee (Oversight Committee). Annually, the Oversight Committee shall cause an audit to be conducted on the Pooled Investment Fund. The meetings of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign of a candidate for the office of local treasurer, or contributed to the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the county treasury, in the previous three years or during the period that the employee is a member of the Oversight Committee. A member may not directly or indirectly raise money for a candidate for local treasurer or a member of the Sacramento County Board of Supervisors or governing board of any local agency that has deposited funds in the county treasury while a member of the Oversight Committee. Finally, a member may not secure employment with, or be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms, with whom the treasurer is doing business during the period that the person is a member of the Oversight Committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers or dealers, or impinge on the day-to-day operations of the Department of Finance treasury and investment operations.

IX. Investment Parameters

A. Investable Funds

Total Investable Funds (TIF) for purposes of this Policy are all Pooled Investment Fund moneys that are available for investment at any one time, including the estimated bank account float. Included in TIF are funds of outside investors, if applicable, for which the Director of Finance provides investment services. Excluded from TIF are all funds held in separate portfolios.

The Cash Flow Horizon is the period in which the Pooled Investment Fund cash flow can be reasonably forecasted. This Policy establishes the Cash Flow Horizon to be one (1) year.

Once the Director of Finance has deemed that the cash flow forecast can be met, the Director of Finance may invest funds in securities with maturities beyond one year. These securities will be referred to as the Core Portfolio.

B. Authorized Investments

Authorized investments shall match the general categories established by the California Government Code sections 53601 et seq. and 53635 et seq. Authorized investments shall include, in accordance with California Government Code section 16429.1, investments into LAIF. Authorization for specific instruments within these general categories, as well as narrower portfolio concentration and maturity limits, will be established and maintained by the Investment Group as part of the Investment Guidelines. As the California Government Code is amended, this Policy shall likewise become amended.

C. Prohibited Investments

No investments shall be authorized that have the possibility of returning a zero or negative yield if held to maturity except for securities issued by, or backed by, the United States government during a period of negative market interest rates. Prohibited investments shall include inverse floaters, range notes, and interest only strips derived from a pool of mortgages.

All legal investments issued by a tobacco-related company are prohibited. A tobacco-related company is defined as an entity that makes smoking products from tobacco used in cigarettes, cigars, or snuff or for smoking in pipes. The tobacco-related issuers restricted from any investment are any component companies in the Dow Jones U.S. Tobacco Index or the NYSE Arca Tobacco Index.

D. Credit Requirements

Except for municipal obligations and Community Reinvestment Act (CRA) bank deposits and certificates of deposit, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch.

Community Reinvestment Act Program Credit Requirements

Maximum Amount	Minimum Requirements								
Up to the FDIC- or NCUSIF-insured limit for the term of the deposit	<u>Banks</u> — FDIC Insurance Coverage								
	<u>Credit Unions</u> — NCUSIF Insurance Coverage <i>Credit unions are limited to a maximum deposit of the NCUSIF-insured limit since they are not rated by nationally recognized rating agencies and are not required to provide collateral on public deposits.</i>								
Over the FDIC- or NCUSIF-insured limit	<p><i>(Any 2 of 3 ratings)</i></p> <table border="0"> <tr> <td>S&P:</td> <td>A-2</td> <td rowspan="3" style="vertical-align: middle;">OR</td> <td rowspan="3" style="vertical-align: middle;">Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.</td> </tr> <tr> <td>Moody's:</td> <td>P-2</td> </tr> <tr> <td>Fitch:</td> <td>F-2</td> </tr> </table> <p>Collateral is required</p>	S&P:	A-2	OR	Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.	Moody's:	P-2	Fitch:	F-2
S&P:	A-2	OR	Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.						
Moody's:	P-2								
Fitch:	F-2								

Eligible banks must have Community Reinvestment Act performance ratings of “satisfactory” or “outstanding” from their federal regulator. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must either have a letter of credit issued by the Federal Home Loan Bank of San Francisco or place securities worth between 110% and 150% of the value of the deposit with the Federal Reserve Bank of San Francisco, the Home Loan Bank of San Francisco, or a trust bank.

Since credit unions do not have Community Reinvestment Act performance ratings, they must demonstrate a commitment to community reinvestment lending and charitable activities comparable to what is required of banks.

All commercial paper and medium-term note issues must be issued by corporations operating within the United States and having total assets in excess of one billion dollars (\$1,000,000,000).

The Investment Group may raise these credit standards as part of the Investment Guidelines and Approved Lists. Appendix A provides a Comparison and Interpretation of Credit Ratings by Standard & Poor’s, Moody’s, and Fitch.

E. Maximum Maturities

Due to the nature of the invested funds, no investment with limited market liquidity should be used. Appropriate amounts of highly-liquid investments, such as U.S. Treasury and Agency obligations, should be maintained to accommodate unforeseen withdrawals.

The maximum maturity, determined as the term from the date of ownership to the date of maturity, for each investment shall be established as follows:

U.S. Treasury and Agency Obligations	5 years
Washington Supranational Obligations ¹	5 years
Municipal Notes	5 years
Registered State Warrants.....	5 years
Bankers Acceptances	180 days
Commercial Paper	270 days
Negotiable Certificates of Deposit.....	270 days
CRA Bank Deposit/Certificates of Deposit	1 year
Repurchase Agreements	1 year
Reverse Repurchase Agreements.....	92 days
Medium-Term Corporate Notes.....	180 days
Collateralized Mortgage Obligations	180 days

¹The International Bank for Reconstruction and Development, International Finance Corporation, and Inter-American Development Bank.

The Investment Group may reduce these maturity limits to a shorter term as part of the Investment Guidelines and the Approved Lists.

The ultimate maximum maturity of any investment shall be five (5) years. The dollar-weighted average maturity of all securities shall be equal to or less than three (3) years.

F. Maximum Concentrations

No more than 80% of the portfolio may be invested in issues other than U.S. Treasury and Agency obligations. The maximum allowable percentage for each type of security is set forth as follows:

U.S. Treasury and Agency Obligations.....	100%
Municipal Notes.....	80%
Registered State Warrants	80%
Bankers Acceptances.....	40%
Commercial Paper	40%
Washington Supranational Obligations.....	30%
Negotiable Certificates of Deposit and CRA Deposit/Certificates of Deposit .	30%
Repurchase Agreements.....	30%
Reverse Repurchase Agreements	20%
Medium-Term Corporate Notes	30%
Money Market Mutual Funds.....	20%
Collateralized Mortgage Obligations.....	20%
Local Agency Investment Fund (LAIF)	(per State limit)

The Investment Group may reduce these concentrations as part of the Investment Guidelines and the Approved Lists.

Excluding U.S. Treasury and Agency obligations, no more than 10% of the portfolio, may be invested in securities of a single issuer including its related entities.

Where a percentage limitation is established above, for the purpose of determining investment compliance, that maximum percentage will be applied on the date of purchase.

G. Repurchase Agreements

Under California Government Code section 53601, paragraph (j) and section 53635, the Director of Finance may enter into Repurchase Agreements and Reverse Repurchase Agreements. The maximum maturity of a Repurchase Agreement shall be one year. The maximum maturity of a reverse repurchase agreement shall be 92 days, and the proceeds of a reverse repurchase agreement may not be invested beyond the expiration of the agreement. The reverse repurchase agreement must be "matched to maturity" and meet all other requirements in the code.

All repurchase agreements must have an executed Sacramento County Master Repurchase Agreement on file with both the Director of Finance and the Broker/Dealer. Repurchase Agreements executed with approved broker-dealers must be collateralized with either: (1) U.S. Treasury and Agency obligations with a market value of 102% for collateral marked to market daily; or (2) money market instruments on the Approved Lists of the County that meet the qualifications of the Policy, with a market value of 102%. Since the market value of the underlying securities is subject to daily market fluctuations, investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Use of mortgage-backed securities for collateral is not permitted. Strictly for purposes of investing the daily excess bank balance, the collateral provided by the Sacramento County's depository bank can be U.S. Treasury and Agency obligations valued at 110%, or mortgage-backed securities valued at 150%.

H. Community Reinvestment Act Program

The Director of Finance has allocated within the Pooled Investment Fund, a maximum of \$90 million for the Community Reinvestment Act Program to encourage community investment by financial institutions, which includes community banks and credit unions, and to acknowledge and reward local financial institutions that support the community's financial needs. The Director of Finance may increase this amount, as appropriate, while staying within the investment policy objectives and maximum maturity and concentration limits. The eligible banks and savings banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. The minimum credit requirements are located on page 5 of Section IX.D.

I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers

All transactions initiated on behalf of the Pooled Investment Fund and Sacramento County shall be executed through either government security dealers reporting as primary dealers to the Market Reports Division of the Federal Reserve Bank of New York or direct issuers that directly issue their own securities that have been placed on the Approved List of brokers/dealers and direct issuers. Further, these firms must have an investment grade rating from at least two national rating services, if available.

Brokers/Dealers and direct issuers that have exceeded the political contribution limits, as contained in Rule G-37 of the Municipal Securities Rulemaking Board, within the preceding four-year period to the Director of Finance, any member of the Board of Supervisors, or any candidate for the Board of Supervisors, are prohibited from the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must

acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer authorized to do business with Sacramento County shall, at least annually, supply the Director of Finance with audited financial statements.

J. Investment Guidelines, Management Style and Strategy

The Investment Group shall issue and maintain Investment Guidelines specifying authorized investments, credit requirements, permitted transactions, and issue maturity and concentration limits consistent with this Policy.

The Investment Group shall also issue a statement describing the investment management style and current strategy for the entire investment program. The management style and strategy can be changed to accommodate shifts in the financial markets, but at all times they must be consistent with this Policy and its objectives.

K. Approved Lists

The Investment Group, named by the Director of Finance, shall issue and maintain various Approved Lists. These lists are:

1. Approved Domestic Banks for all legal investments.
2. Approved Foreign Banks for all legal investments.
3. Approved Commercial Paper and Medium Term Note Issuers.
4. Approved Money Market Mutual Funds.
5. Approved Firms for Purchase or Sale of Securities (Brokers/Dealers and Direct Issuers).
6. Approved Banks / Credit Unions for the Community Reinvestment Act Program.

L. Calculation of Yield and Costs

The costs of managing the investment portfolio, including but not limited to: investment management; accounting for the investment activity; custody of the assets; managing and accounting for the banking; receiving and remitting deposits; oversight controls; and indirect and overhead expenses are charged to the investment earnings based upon actual labor hours worked in respective areas. Costs of these respective areas are accumulated by specific cost accounting projects and charged to the Pooled Investment Fund on a quarterly basis throughout the fiscal year.

The Department of Finance will allocate the net interest earnings of the Pooled Investment Fund quarterly. The net interest earnings are allocated based upon the average daily cash balance of each Pooled Investment Fund participant.

X. Reviewing, Monitoring and Reporting of the Portfolio

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

Quarterly, the Director of Finance will provide to the Board of Supervisors, the Oversight Committee, and to any local agency participant that requests a copy, a detailed report on the Pooled Investment Fund. The report will also be posted on the Department of Finance website. Pursuant to California Government Code section 53646, the report will list the type of investments, name of issuer, maturity date, par and dollar amount of the investment. For the total Pooled Investment Fund, the report will list average maturity, the market value, and the pricing source. Additionally, the report will show any funds under the management of contracting parties, a statement of compliance to the Policy and a statement of the Pooled Investment Fund's ability to meet the expected expenditure requirements for the next six months.

XI. Withdrawal Requests for Pooled Fund Investors

The Director of Finance will honor all requests to withdraw funds for normal cash flow purposes that are approved by the Director of Finance at a one dollar net asset value. Any requests to withdraw funds for purposes other than immediate cash flow needs, such as for external investing, are subject to the consent of the Director of Finance. In accordance with California Government Code Sections 27133(h) and 27136, such requests for withdrawals must first be made in writing to the Director of Finance. When evaluating a request to withdraw funds, the Director of Finance will take into account the effect of a withdrawal on the stability and predictability of the Pooled Investment Fund and the interests of other depositors. Any withdrawal for such purposes will be at the market value of the Pooled Investment Fund on the date of the withdrawal.

XII. Limits on Honoraria, Gifts, and Gratuities

In accordance with California Government Code Section 27133(d), this Policy establishes limits for the Director of Finance; individuals responsible for management of the portfolios; and members of the Investment Group and Review Group who direct individual investment decisions, select individual investment advisors and broker/dealers, and conduct day-to-day investment trading activity. The limits also apply to members of the Oversight Committee. Any individual who receives an aggregate total of gifts, honoraria and gratuities in excess of \$50 in a calendar year from a broker/dealer, bank or service provider to the Pooled Investment Fund must report the gifts, dates and firms to the designated filing official and complete the appropriate State forms.

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation is \$590 for the period January 1, 2023, to December 31, 2024. Any violation must be reported to the State Fair Political Practices Commission.

XIII. Terms and Conditions for Outside Investors

Outside investors may invest in the Pooled Investment Fund through California Government Code Section 53684. Their deposits are subject to the consent of the Director of Finance. The legislative body of the local agency must approve the Sacramento County Pooled Investment Fund as an authorized investment and execute a Memorandum of Understanding. Any withdrawal of these deposits must be made in writing 30 days in advance and will be paid based upon the market value of the Pooled Investment Fund. If the Director of Finance considers it appropriate, the deposits may be returned at any time to the local agency.

Appendix A

Comparison and Interpretation of Credit Ratings

Long Term Debt & Individual Bank Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Best-quality grade</i>	Aaa	AAA	AAA
<i>High-quality grade</i>	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
<i>Upper Medium Grade</i>	A1	A+	A+
	A2	A	A
	A3	A-	A-
<i>Medium Grade</i>	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-
<i>Speculative Grade</i>	Ba1	BB+	BB+
	Ba2	BB	BB
	Ba3	BB-	BB-
<i>Low Grade</i>	B1	B+	B+
	B2	B	B
	B3	B-	B-
<i>Poor Grade to Default</i>	Caa	CCC+	CCC
<i>In Poor Standing</i>	-	CCC	-
	-	CCC-	-
<i>Highly Speculative Default</i>	Ca	CC	CC
	C	-	-
<i>Default</i>	-	-	DDD
	-	-	DD
	-	D	D

Short Term / Municipal Note Investment Grade Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	MIG-1	SP-1+/SP-1	F1+/F1
<i>Strong Capacity</i>	MIG-2	SP-2	F2
<i>Acceptable Capacity</i>	MIG-3	SP-3	F3

Appendix A

Short Term / Commercial Paper Investment Grade Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	P-1	A-1+/A-1	F1+/F1
<i>Strong Capacity</i>	P-2	A-2	F2
<i>Acceptable Capacity</i>	P-3	A-3	F3