



**Putting
Children
First**

BOARD OF EDUCATION MEETING AND WORKSHOP

Board of Education Members

- Tara Jeane (Trustee Area 1)*
- Jasjit Singh (Trustee Area 2)*
- Jose Navarro (Trustee Area 3)*
- April Ybarra (Trustee Area 4)*
- Chinua Rhodes (Trustee Area 5)*
- Taylor Kayatta (Trustee Area 6)*
- Michael Benjamin (Trustee Area 7)*
- Justine Chueh-Griffith, Student Member*

Thursday, December 19, 2024

5:00 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

*Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824*

AGENDA

2024/25-8

Allotted Time

5:00 p.m. 1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

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

3.0 CLOSED SESSION

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

3.1 Government Code 54956.9 - Conference with Legal Counsel:

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

b) Existing litigation pursuant to subdivision (d)(1) of Government Code section 54956.9 (OAH Case No. 2024070465 & OAH Case No. 20247090463)

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 recommendation on the following student expulsions from 24-25: Expulsions #12, 13, 14, and 15 2024/2025 (David Van Natten)

- 6:00 p.m. **4.0** **CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE**
- 4.1 *The Pledge of Allegiance*
- 4.2 *Broadcast Statement*
- 4.3 *Stellar Student introduced by Board Member Tara Jeane*
- 6:05 p.m. **5.0** **ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION**
- 6:10 p.m. **6.0** **AGENDA ADOPTION**
- 6:15 p.m. **7.0** **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.*
- 6:30 p.m. **8.0** **COMMUNICATIONS**
- 8.1 *Employee Organization Reports:* **Information**
- SCTA SCTA – 15 minutes
- SEIU SEIU – 3 minutes
- TCS TCS – 3 minutes
- Teamsters Teamsters – 3 minutes
- UPE UPE – 3 minutes
- 6:57 p.m. 8.2 *District Advisory Committees:* **Information**
- *Student Advisory Council* 3 minutes each
- *Community Advisory Committee*
- *District English Learner Advisory Committee*
- *Local Control Accountability Plan/Parent Advisory Committee*
- *Black/African American Advisory Board*
- *Community Schools Advisory Committee*
- *American Indian Education Program Parent Committee*

9.0 SPECIAL PRESENTATION

- 7:18 p.m. 9.1 Ceremonial Oath of Office Given to Newly Elected Board Members:
Michael Benjamin
Jose Navarro
Chinua Rhodes
April Ybarra **Information**
15 minutes
- 7:33 p.m. 9.2 Annual Organizational Meeting of the Board of Education Election of Officers:
The Board Shall Elect a President, Vice President and Second Vice President **Action**
10 minutes
- 7:43 p.m. **10.0 ADJOURN AND CALL BACK TO ORDER** 5 minutes
- 11.0 BOARD WORKSHOP STRATEGIC INITIATIVE**
- 7:48 p.m. 11.1 Public Hearing AB1200 Public Disclosure and Approval of MOU between SCUSD and the Service Employees International Union (Cancy McArn & Janea Marking) **Action**
5 minute presentation
5 minute discussion
- 7:58 p.m. 11.2 Independent Audit Report for the Fiscal Year Ended June 30, 2024, Submitted by Crowe LLP (Janea Marking) **Information**
10 minute presentation
5 minute discussion
- 8:13 p.m. 11.3 2024-25 First Interim Financial Report (Janea Marking) **Conference/Action**
15 minute presentation
10 minute discussion
- 8:38 p.m. 11.4 Special Education Update (Yvonne Wright, Becky Bryant, Giovanni Linares, & Dr. Iris Taylor) **Information**
15 minute presentation
15 minute discussion

12.0 COMMUNICATIONS

- 9:08 p.m. 12.1 Student Member Report (Justine Chueh-Griffith) **Information**
5 minutes
- 9:13 p.m. 12.2 Superintendent's Report (Lisa Allen) **Information**
5 minutes
- 9:18 p.m. 12.3 President's Report **Information**
5 minutes
- 9:23 p.m. 12.4 Information Sharing by Board Members **Information**
10 minutes

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 Contracts Report >\$15,000 (Janea Marking)*
- 13.1c Approve Business and Financial Report: Warrants, Checks, and Electronic Transfers issued for the Period of October 2024 (Janea Marking)*
- 13.1d Approve Donations to the District for the Period of October 2024 (Janea Marking)*
- 13.1e Approve Resolution No. 3467: Agreement for Termination of Leases and Quit Claim Deed for the C.K. McClatchy High School HVAC/Kitchen Servery Project (Janea Marking)*
- 13.1f Approve Personnel Transactions (Cancy McArn)*
- 13.1g Approval of Unauthorized Vendor Payments (Janea Marking)*
- 13.1h Approve Purchase Order Board Report for the Period of October 15, 2024 – November 14, 2024 (Janea Marking)*
- 13.1i Approve West Campus High School Cheer Competition in Las Vegas, NV from January 23-26, 2025 (Mary Hardin Young & Jerad Hyden)*
- 13.1j Approve Minutes for the November 7, 2024, Regular Board of Education Meeting (Lisa Allen)*
- 13.1k Approve Minutes for the November 21, 2024, Regular Board of Education Meeting (Lisa Allen)*
- 13.1l Approve Staff Recommendation for Expulsions# 12, 13, 14, and 15 of the 2024-25 school year (David Van Natten)*
- 13.1m Approve Labor Partner Agreements (Cancy McArn)*
- 13.1n Approve New Citizen Bond Oversight Committee Member (Chris Ralston)*
- 13.1o Approve Memorandum of Understanding Between SCUSD and California Montessori Project Regarding Facilities Modernization Project (Nathaniel Browning)*

13.1p Approve Resolution No. 3466: Resolution Regarding Accounting of Developer Fees for Fiscal Year Ending June 30, 2024, Pursuant to Gov. Code Sections 6001(d) and 6006(b) (Nathaniel Browning)

13.1q Approve Job Descriptions (Cancy McArn & Dan Schallock)

13.1r Approve Salary Schedules (Cancy McArn & Dan Schallock)

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

14.1 Business and Financial Information: Enrollment and Attendance Report, Month 2, Ending Friday, October 11, 2024 (Janea Marking)

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

✓ *January 16, 2025, 5:00 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

✓ *February 6, 2025, 5:00 p.m. Closed Session, 6:00 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: December 19, 2024

Subject: Ceremonial Oath of Office Given to Newly Elected Board Members:

Michael Benjamin

Jose Navarro

Chinua Rhodes

April Ybarra

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

Division: Board Office

Recommendation: None

Background/Rationale: None

Financial Considerations: None

LCAP Goal(s): Family and Community Empowerment

Documents Attached: None

Estimated Time of Presentation: 15 minutes

Submitted by: Lisa Allen, Superintendent

Approved by: Lisa Allen, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.2

Meeting Date: December 19, 2024

Subject: Annual Organizational Meeting of the Board of Education Election of Officers: The Board Shall Elect a President, Vice President and Second Vice President

- 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: Elect a President, Vice President, and Second Vice President on Thursday, December 19, 2024, at the Board of Education Organizational Meeting.

Background/Rationale: Under the provisions of Education Code §35143, the Board of Education is required to set an annual organizational meeting “within a 15-day period that commences with the date upon which a governing board member elected at that election takes office.” The Board shall elect a President, Vice President, and Second Vice President. The Superintendent serves as the Secretary to the Board.

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: None

Estimated Time of Presentation: 10 minutes

Submitted by: Lisa Allen, Superintendent

Approved by: Lisa Allen, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item#11.1

Meeting Date: December 19, 2024

Subject: Public Hearing: AB 1200 Public Disclosure and Approval of MOU
between SCUSD and the Services Employees International Union (SEIU)

- 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 SEIU for the 2024-25 and 2025-26 school year.

Background/Rationale: The parties' agreement is effective beginning July 1, 2023 through June 30, 2026 and includes the following compensation items:

- Two percent (2%) across-the-board salary increase retroactive to July 1, 2023 for all represented SEIU members employed by Sacramento City Unified District.
- An additional four percent (4%) across-the-board salary increase for the 2024-25 school year for all represented SEIU members employed by Sacramento City Unified District.

Financial Considerations: Retroactive costs for all funds for the 2023-24 year of approximately \$1,655,432, ongoing cost of \$18,729,807 for all funds.

LCAP Goals: Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

- AB 1200 Disclosure
- MOU between SCUSD and the Services Employees International Union (SEIU)

Estimated Time of Presentation: 5 Minutes

Submitted by: Janea Marking, Chief Business and Operations
Officer

Approved by: Lisa Allen, Superintendent

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:	Servcies Employees International Union
Certificated, Classified, Other:	Classified

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: **December 19, 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	Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement <small>(Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)</small>		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2024-25	2025-26	2026-27
All Funds - Combined				
1. Salary Schedule Including Step and Column	\$ 144,593,671	\$ 15,367,689	\$ 14,119,719	\$ 14,119,719
		10.63%	8.83%	8.11%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
Description of Other Compensation		0	0	0
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 55,820,960	\$ 5,017,551	\$ 4,610,088	\$ 4,610,088
		8.99%	7.58%	7.04%
4. Health/Welfare Plans	\$ 28,278,680	\$ -	\$ -	\$ -
		0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 228,693,311	\$ 20,385,240	\$ 18,729,808	\$ 18,729,807
		8.91%	7.52%	6.99%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	1,868.71			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 122,380	\$ 10,909	\$ 10,023	\$ 10,023
		8.91%	7.52%	6.99%

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"?

For 2023-24 school year, an ongoing salary increase shall be effective July 1, 2023. For 2024-25 school year, an ongoing salary increase effective July 1, 2024, at 12:01am.

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

No

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

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.)

NA

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 settlement agreement and AB1200 reflect reductions to fund balance to offset the projected increase in salary and benefit costs. Additionally, the district continues strategic planning for future budget adjustments necessary to balance the budget.

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.

NA

F. Source of Funding for Proposed Agreement:

1. Current Year

The ongoing cost is to be funded with unrestricted and restricted general funds in the current year and subsequent years.

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

The ongoing cost is to be funded with unrestricted and restricted general funds in the current year and subsequent years.

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.)

NA

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: **Services Employees International Union**

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (6/20/24)	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	\$ 486,482,344		\$ 1,253,846	\$ 487,736,190
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 17,003,334		\$ -	\$ 17,003,334
Other Local Revenue	8600-8799	\$ 4,145,523		\$ 94,527	\$ 4,240,050
TOTAL REVENUES		\$ 507,631,201		\$ 1,348,373	\$ 508,979,574
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 214,636,122		\$ 2,019,667	\$ 216,655,789
Classified Salaries	2000-2999	\$ 53,145,775		\$ 36,595	\$ 53,182,370
Employee Benefits	3000-3999	\$ 148,187,552		\$ 772,346	\$ 148,959,898
Books and Supplies	4000-4999	\$ 9,950,807		\$ (135,159)	\$ 9,815,648
Services and Other Operating Expenditures	5000-5999	\$ 30,857,149		\$ 14,355,052	\$ 45,212,201
Capital Outlay	6000-6999	\$ 45,000		\$ 756,257	\$ 801,257
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 10,535		\$ -	\$ 10,535
Transfers of Indirect Costs	7300-7399	\$ (6,377,293)		\$ (5,644,887)	\$ (12,022,180)
TOTAL EXPENDITURES		\$ 450,455,647	\$ -	\$ 12,159,871	\$ 462,615,518
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ 3,005,447	\$ -	\$ (138,000)	\$ 2,867,447
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ (120,159,401)	\$ -	\$ (24,853,835)	\$ (145,013,236)
OPERATING SURPLUS (DEFICIT)*		\$ (59,978,400)	\$ -	\$ (35,803,333)	\$ (95,781,733)
BEGINNING FUND BALANCE					
	9791	\$ 172,005,384			\$ 172,005,384
Audit Adjustments/Other Restatements	9793/9795				\$ -
ENDING FUND BALANCE		\$ 112,026,984	\$ -	\$ (35,803,333)	\$ 76,223,651
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ 150,000	\$ 150,000
Restricted	9740				
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ 12,743,516	\$ -	\$ 12,743,516
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ 17,152,512	\$ 17,152,512
Unassigned/Unappropriated Amount	9790	\$ 112,026,984	\$ (12,743,516)	\$ (53,105,845)	\$ 46,177,623

*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: **Services Employees International Union**

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (6/20/24)	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	\$ 2,688,061		\$ -	\$ 2,688,061
Federal Revenue	8100-8299	\$ 42,316,186		\$ 8,712,269	\$ 51,028,455
Other State Revenue	8300-8599	\$ 113,182,286		\$ 3,821,979	\$ 117,004,265
Other Local Revenue	8600-8799	\$ 2,302,271		\$ 4,660,763	\$ 6,963,034
TOTAL REVENUES		\$ 160,488,804		\$ 17,195,011	\$ 177,683,815
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 89,781,697		\$ 1,863,217	\$ 91,644,914
Classified Salaries	2000-2999	\$ 38,985,852		\$ 11,386,611	\$ 50,372,463
Employee Benefits	3000-3999	\$ 97,337,182		\$ 10,088,202	\$ 107,425,384
Books and Supplies	4000-4999	\$ 16,372,434		\$ 14,141,373	\$ 30,513,807
Services and Other Operating Expenditures	5000-5999	\$ 61,531,435		\$ 35,169,513	\$ 96,700,948
Capital Outlay	6000-6999	\$ 504,099		\$ 11,100,316	\$ 11,604,415
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ 4,919,791		\$ 4,695,801	\$ 9,615,592
TOTAL EXPENDITURES		\$ 309,432,490	\$ -	\$ 88,445,035	\$ 397,877,525
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 120,159,401	\$ -	\$ 24,853,835	\$ 145,013,236
OPERATING SURPLUS (DEFICIT)*		\$ (28,784,285)	\$ -	\$ (46,396,189)	\$ (75,180,474)
BEGINNING FUND BALANCE					
	9791	\$ 126,825,752			\$ 126,825,752
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 98,041,467	\$ -	\$ (46,396,189)	\$ 51,645,278
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740		\$ -	\$ -	\$ -
Committed	9750-9760				
Assigned Amounts	9780			\$ 3,553,791	
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 98,041,467	\$ -	\$ (49,949,980)	\$ 51,645,278

*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:

Services Employees International Union

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (6/20/24)	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	\$ 489,170,405		\$ 1,253,846	\$ 490,424,251
Federal Revenue	8100-8299	\$ 42,316,186		\$ 8,712,269	\$ 51,028,455
Other State Revenue	8300-8599	\$ 130,185,620		\$ 3,821,979	\$ 134,007,599
Other Local Revenue	8600-8799	\$ 6,447,794		\$ 4,755,290	\$ 11,203,084
TOTAL REVENUES		\$ 668,120,005		\$ 18,543,384	\$ 686,663,389
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 304,417,819	\$ -	\$ 3,882,884	\$ 308,300,703
Classified Salaries	2000-2999	\$ 92,131,627	\$ -	\$ 11,423,206	\$ 103,554,833
Employee Benefits	3000-3999	\$ 245,524,734	\$ -	\$ 10,860,548	\$ 256,385,282
Books and Supplies	4000-4999	\$ 26,323,241		\$ 14,006,214	\$ 40,329,455
Services and Other Operating Expenditures	5000-5999	\$ 92,388,584		\$ 49,524,565	\$ 141,913,149
Capital Outlay	6000-6999	\$ 549,099		\$ 11,856,573	\$ 12,405,672
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 10,535		\$ -	\$ 10,535
Transfers of Indirect Costs	7300-7399	\$ (1,457,502)		\$ (949,086)	\$ (2,406,588)
TOTAL EXPENDITURES		\$ 759,888,137	\$ -	\$ 100,604,906	\$ 860,493,043
OTHER FINANCING SOURCES/USES					
Transfer In and Other Sources	8900-8979	\$ 3,005,447	\$ -	\$ (138,000)	\$ 2,867,447
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ -	\$ -	\$ (0)	\$ (0)
OPERATING SURPLUS (DEFICIT)*		\$ (88,762,685)	\$ -	\$ (82,199,522)	\$ (170,962,207)
BEGINNING FUND BALANCE					
	9791	\$ 298,831,136			\$ 298,831,136
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 210,068,451	\$ -	\$ (82,199,522)	\$ 127,868,929
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ 150,000	\$ 150,000
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ 12,743,516	\$ 3,553,791	\$ 16,297,307
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ 17,152,512	\$ 17,152,512
Unassigned/Unappropriated Amount	9790	\$ 210,068,451	\$ (12,743,516)	\$ (103,055,825)	\$ 94,269,110

*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 09**
Bargaining Unit: **Servcies Employees International Union**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (6/20/24)	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	\$ 21,289,634	\$ -	\$ 21,289,634
Other State Revenue	8300-8599	\$ 1,506,933	\$ 2,475,813	\$ 3,982,746
Other Local Revenue	8600-8799	\$ -	\$ 63,300	\$ 63,300
TOTAL REVENUES		\$ 22,796,567	\$ 2,539,113	\$ 25,335,680
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 9,969,709	\$ -	\$ 697,739
Classified Salaries	2000-2999	\$ 1,421,811	\$ -	\$ 29,000
Employee Benefits	3000-3999	\$ 6,420,820	\$ -	\$ 12,984
Books and Supplies	4000-4999	\$ 502,631	\$ -	\$ 2,173,848
Services and Other Operating Expenditures	5000-5999	\$ 1,850,979	\$ -	\$ 3,797,760
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 8,150	\$ -	\$ 265,050
TOTAL EXPENDITURES		\$ 20,174,099	\$ -	\$ 6,976,380
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ 468,282	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 3,473,729	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (382,979)	\$ -	\$ (4,437,268)
BEGINNING FUND BALANCE				
	9791	\$ 15,685,391	\$ -	\$ 15,685,391
Audit Adjustments/Other Restatements	9793/9795	\$ -	\$ -	\$ -
ENDING FUND BALANCE		\$ 15,302,411	\$ -	\$ (4,437,268)
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ -	\$ -	\$ -
Restricted	9740	\$ 7,873,634	\$ -	\$ (4,386,355)
Committed	9750-9760	\$ -	\$ -	\$ -
Assigned	9780	\$ 7,532,233	\$ 352,156	\$ (150)
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ (103,455)	\$ (352,156)	\$ (50,763)

*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:

Servcies Employees International Union

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/20/24)	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	\$ 1,533,477		\$ 227,887	\$ 1,761,365
Other State Revenue	8300-8599	\$ 2,138,928		\$ (10,087)	\$ 2,128,841
Other Local Revenue	8600-8799	\$ 3,014,201		\$ 166,149	\$ 3,180,350
TOTAL REVENUES		\$ 6,686,607		\$ 383,949	\$ 7,070,555
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,554,693		\$ 54,057	\$ 1,608,750
Classified Salaries	2000-2999	\$ 1,745,143		\$ (3,397)	\$ 1,741,746
Employee Benefits	3000-3999	\$ 2,371,541		\$ (73,997)	\$ 2,297,544
Books and Supplies	4000-4999	\$ 505,448		\$ 330,197	\$ 835,644
Services and Other Operating Expenditures	5000-5999	\$ 342,354		\$ 244,722	\$ 587,076
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499				\$ -
Transfers of Indirect Costs	7300-7399	\$ 102,754		\$ 90,635	\$ 193,389
TOTAL EXPENDITURES		\$ 6,621,932	\$ -	\$ 642,218	\$ 7,264,150
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ 123,000	\$ 123,000
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 64,674	\$ -	\$ (135,269)	\$ (70,595)
BEGINNING FUND BALANCE					
	9791	\$ 167,168			\$ 167,168
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 231,843	\$ -	\$ (135,269)	\$ 96,574
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740				\$ -
Committed	9750-9760	\$ -		\$ -	\$ -
Assigned	9780	\$ -	\$ 331,277	\$ -	\$ 331,277
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 231,843	\$ (331,277)	\$ (135,269)	\$ (234,703)

*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:

Servcies Employees International Union

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (6/20/24)	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	\$ 8,505,656		\$ 1,222,941	\$ 9,728,597
Other State Revenue	8300-8599	\$ 10,135,191		\$ 494,255	\$ 10,629,446
Other Local Revenue	8600-8799	\$ 298,901		\$ -	\$ 298,901
TOTAL REVENUES		\$ 18,939,748		\$ 1,717,196	\$ 20,656,944
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 5,332,806		\$ 1,600	\$ 5,334,406
Classified Salaries	2000-2999	\$ 3,364,445		\$ 2,183	\$ 3,366,628
Employee Benefits	3000-3999	\$ 6,411,388		\$ 4,828	\$ 6,416,216
Books and Supplies	4000-4999	\$ 2,780,928		\$ 2,239,011	\$ 5,019,940
Services and Other Operating Expenditures	5000-5999	\$ 380,583		\$ 10,290	\$ 390,873
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499			\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 669,598		\$ 197,151	\$ 866,749
TOTAL EXPENDITURES		\$ 18,939,748	\$ -	\$ 2,455,063	\$ 21,394,811
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ 15,000	\$ 15,000
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (0)	\$ -	\$ (722,867)	\$ (722,867)
BEGINNING FUND BALANCE					
	9791	\$ 3,561,647			\$ 3,561,647
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 3,561,647	\$ -	\$ (722,867)	\$ 2,838,781
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 3,205,661	\$ -	\$ (717,698)	\$ 2,487,963
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 355,986	\$ 788,205	\$ (5,168)	\$ 1,139,023
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ (0)	\$ (788,205)	\$ (1)	\$ (788,206)

*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: **Servcies Employees International Union**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (6/20/24)	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	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 38,392,287		\$ 130,642	\$ 38,522,928
Other State Revenue 8300-8599	\$ -		\$ 150,000	\$ 150,000
Other Local Revenue 8600-8799	\$ -		\$ -	\$ -
TOTAL REVENUES	\$ 38,392,287		\$ 280,642	\$ 38,672,928
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 12,078,718		\$ -	\$ 12,078,718
Employee Benefits 3000-3999	\$ 9,365,297		\$ -	\$ 9,365,297
Books and Supplies 4000-4999	\$ 15,072,852		\$ 1,345,738	\$ 16,418,589
Services and Other Operating Expenditures 5000-5999	\$ 976,920		\$ (7,083)	\$ 969,837
Capital Outlay 6000-6999	\$ 220,000		\$ 294,495	\$ 514,495
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 677,000		\$ 396,249	\$ 1,073,249
TOTAL EXPENDITURES	\$ 38,390,787	\$ -	\$ 2,029,399	\$ 40,420,186
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 1,500	\$ -	\$ (1,748,758)	\$ (1,747,258)
BEGINNING FUND BALANCE				
9791	\$ 16,811,123			\$ 16,811,123
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 16,812,623	\$ -	\$ (1,748,758)	\$ 15,063,865
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 16,512,272		\$ (1,748,758)	\$ 14,763,515
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 300,351	\$ 2,475,177	\$ -	\$ 2,775,528
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (2,475,177)	\$ -	\$ (2,475,177)

*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: **Services Employees International Union**

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (6/20/24)	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	\$ -		\$ -	\$ -
TOTAL REVENUES		\$ -		\$ -	\$ -
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 1,027,000		\$ 3,631	\$ 1,030,631
Employee Benefits	3000-3999	\$ 635,246		\$ 1,233	\$ 636,478
Books and Supplies	4000-4999	\$ -		\$ 4,412,877	\$ 4,412,877
Services and Other Operating Expenditures	5000-5999	\$ 1,650,000		\$ 1,061,041	\$ 2,711,041
Capital Outlay	6000-6999	\$ 89,245,705		\$ 359,811,471	\$ 449,057,176
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 92,557,950	\$ -	\$ 365,290,253	\$ 457,848,204
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (92,557,950)	\$ -	\$ (365,290,253)	\$ (457,848,204)
BEGINNING FUND BALANCE					
	9791	\$ 457,848,204			\$ 457,848,204
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 365,290,253	\$ -	\$ (365,290,253)	\$ -
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ 94,172	\$ -	\$ 94,172
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 365,290,253	\$ (94,172)	\$ (365,290,253)	\$ (94,172)

*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: **Self Insurance Fund 67**
Bargaining Unit: **Servcies Employees International Union**

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (6/20/24)	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 Revenue	8600-8799	\$ 17,804,913		\$ -	\$ 17,804,913
TOTAL REVENUES		\$ 17,804,913		\$ -	\$ 17,804,913
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 517,466		\$ -	\$ 517,466
Employee Benefits	3000-3999	\$ 375,124		\$ -	\$ 375,124
Books and Supplies	4000-4999	\$ 381,000		\$ -	\$ 381,000
Services and Other Operating Expenditures	5000-5999	\$ 16,531,324		\$ -	\$ 16,531,324
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 17,804,913	\$ -	\$ -	\$ 17,804,913
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ -	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE					
	9791	\$ 12,168,009			\$ 12,168,009
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 12,168,009	\$ -	\$ -	\$ 12,168,009
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -		\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ 46,945	\$ -	\$ 46,945
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 12,168,009	\$ (46,945)	\$ -	\$ 12,121,064

*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	\$ 1,348,373	
Expenditures	\$ 12,159,871	Salary/Benefits Increases per SEIU AB1200
Other Financing Sources/Uses	\$ (24,991,835)	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ 17,195,011	
Expenditures	\$ 88,445,035	Salary/Benefits Increases per SEIU AB1200
Other Financing Sources/Uses	\$ 24,853,835	

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ 383,949	
Expenditures	\$ 642,218	Salary/Benefits Increases per SEIU AB1200
Other Financing Sources/Uses	\$ 123,000	

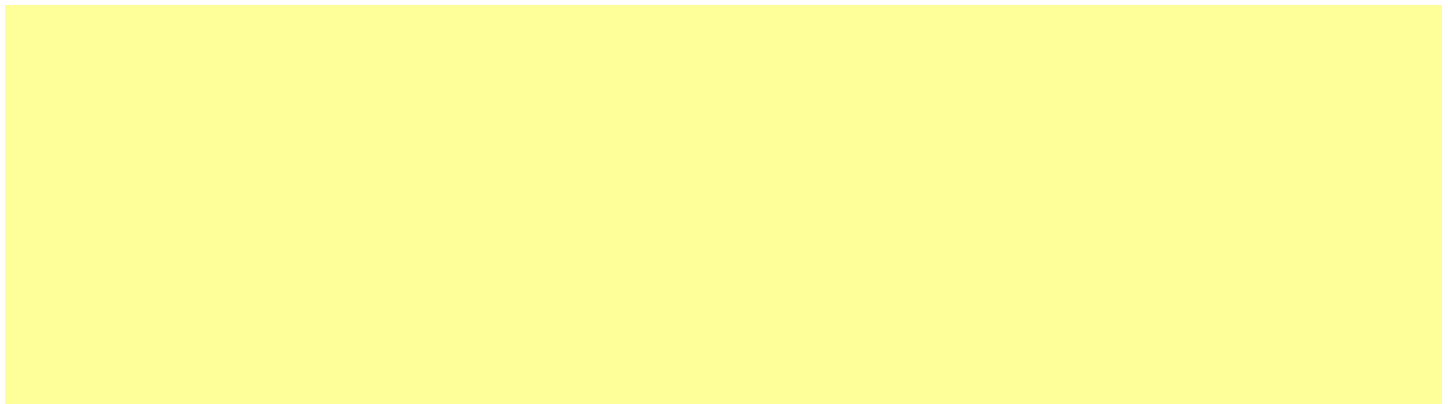
Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ 1,717,196	
Expenditures	\$ 2,455,063	Salary/Benefits Increases per SEIU AB1200
Other Financing Sources/Uses	\$ 15,000	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ 280,642	
Expenditures	\$ 2,029,399	Salary/Benefits Increases per SEIU AB1200
Other Financing Sources/Uses	\$ -	

Page 4g: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 365,290,253	Salary/Benefits Increases per SEIU AB1200
Other Financing Sources/Uses	\$ -	

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	Salary/Benefits Increases per SEIU AB1200
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: **Servcies Employees International Union**

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 487,736,190	\$ 489,915,197	\$ 502,807,952
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 17,003,334	\$ 17,003,334	\$ 17,003,334
Other Local Revenue 8600-8799	\$ 4,240,050	\$ 4,338,007	\$ 4,338,007
TOTAL REVENUES	\$ 508,979,574	\$ 511,256,538	\$ 524,149,293
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 216,655,789	\$ 218,468,897	\$ 223,265,566
Classified Salaries 2000-2999	\$ 53,182,370	\$ 52,451,910	\$ 52,687,374
Employee Benefits 3000-3999	\$ 148,959,898	\$ 150,255,044	\$ 162,028,587
Books and Supplies 4000-4999	\$ 9,815,648	\$ 7,315,648	\$ 9,815,648
Services and Other Operating Expenditures 5000-5999	\$ 45,212,201	\$ 29,462,725	\$ 35,472,484
Capital Outlay 6000-6999	\$ 801,257	\$ 801,257	\$ 801,257
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 10,535	\$ 10,535	\$ 10,535
Transfers of Indirect Costs 7300-7399	\$ (12,022,180)	\$ (10,913,293)	\$ (11,723,598)
Other Adjustments			
TOTAL EXPENDITURES	\$ 462,615,518	\$ 447,852,722	\$ 472,357,853
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 2,867,447	\$ 2,867,447	\$ 2,867,447
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ (145,013,236)	\$ (148,129,436)	\$ (166,986,620)
OPERATING SURPLUS (DEFICIT)*	\$ (95,781,733)	\$ (81,858,173)	\$ (112,327,733)
BEGINNING FUND BALANCE			
9791	\$ 172,005,384	\$ 76,223,651	\$ (5,634,522)
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 76,223,651	\$ (5,634,522)	\$ (117,962,255)
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 150,000	\$ 150,000	\$ 150,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 12,743,516	\$ 14,964,866	\$ 14,964,866
Reserve for Economic Uncertainties 9789	\$ 17,152,512	\$ 16,161,605	\$ 16,404,863
Unassigned/Unappropriated Amount 9790	\$ 46,177,623	\$ (36,910,993)	\$ (149,481,984)

*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: **Servcies Employees International Union**

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 2,688,061	\$ 2,688,061	\$ 2,688,061
Federal Revenue 8100-8299	\$ 51,028,455	\$ 51,028,455	\$ 51,028,455
Other State Revenue 8300-8599	\$ 117,004,265	\$ 117,004,265	\$ 117,004,265
Other Local Revenue 8600-8799	\$ 6,963,034	\$ 6,965,077	\$ 6,967,120
TOTAL REVENUES	\$ 177,683,815	\$ 177,685,858	\$ 177,687,901
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 91,644,914	\$ 89,462,300	\$ 93,159,263
Classified Salaries 2000-2999	\$ 50,372,463	\$ 46,857,277	\$ 45,876,070
Employee Benefits 3000-3999	\$ 107,425,384	\$ 113,896,482	\$ 119,962,902
Books and Supplies 4000-4999	\$ 30,513,807	\$ 33,065,857	\$ 30,620,979
Services and Other Operating Expenditures 5000-5999	\$ 96,700,948	\$ 71,257,779	\$ 63,909,757
Capital Outlay 6000-6999	\$ 11,604,415	\$ 11,604,415	\$ 11,604,415
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -	\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 9,615,592	\$ 8,506,706	\$ 9,317,011
Other Adjustments		\$ (11,555,836)	\$ (23,697,630)
TOTAL EXPENDITURES	\$ 397,877,525	\$ 363,094,980	\$ 350,752,767
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 145,013,236	\$ 148,129,436	\$ 166,986,620
OPERATING SURPLUS (DEFICIT)*	\$ (75,180,474)	\$ (37,279,686)	\$ (6,078,246)
BEGINNING FUND BALANCE			
9791	\$ 126,825,752	\$ 51,645,278	\$ 14,365,592
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 51,645,278	\$ 14,365,592	\$ 8,287,346
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ 14,365,593	\$ 8,287,348
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 51,645,278	\$ (1)	\$ (2)

*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: **Servcies Employees International Union**

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 490,424,251	\$ 492,603,258	\$ 505,496,013
Federal Revenue 8100-8299	\$ 51,028,455	\$ 51,028,455	\$ 51,028,455
Other State Revenue 8300-8599	\$ 134,007,599	\$ 134,007,599	\$ 134,007,599
Other Local Revenue 8600-8799	\$ 11,203,084	\$ 11,303,084	\$ 11,305,127
TOTAL REVENUES	\$ 686,663,389	\$ 688,942,396	\$ 701,837,194
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 308,300,703	\$ 307,931,197	\$ 316,424,829
Classified Salaries 2000-2999	\$ 103,554,833	\$ 99,309,187	\$ 98,563,444
Employee Benefits 3000-3999	\$ 256,385,282	\$ 264,151,526	\$ 281,991,489
Books and Supplies 4000-4999	\$ 40,329,455	\$ 40,381,505	\$ 40,436,627
Services and Other Operating Expenditures 5000-5999	\$ 141,913,149	\$ 100,720,504	\$ 99,382,241
Capital Outlay 6000-6999	\$ 12,405,672	\$ 12,405,672	\$ 12,405,672
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 10,535	\$ 10,535	\$ 10,535
Transfers of Indirect Costs 7300-7399	\$ (2,406,588)	\$ (2,406,587)	\$ (2,406,587)
Other Adjustments		\$ (11,555,836)	\$ (23,697,630)
TOTAL EXPENDITURES	\$ 860,493,043	\$ 810,947,702	\$ 823,110,620
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 2,867,447	\$ 2,867,447	\$ 2,867,447
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ (0)	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (170,962,207)	\$ (119,137,859)	\$ (118,405,979)
BEGINNING FUND BALANCE			
9791	\$ 298,831,136	\$ 127,868,929	\$ 8,731,069
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 127,868,929	\$ 8,731,069	\$ (109,674,910)
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 150,000	\$ 150,000	\$ 150,000
Restricted 9740	\$ -	\$ 14,365,593	\$ 8,287,348
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 12,743,516	\$ 14,964,866	\$ 14,964,866
Reserve for Economic Uncertainties 9789	\$ 17,152,512	\$ 16,161,605	\$ 16,404,863
Unassigned/Unappropriated Amount 9790	\$ 97,822,901	\$ (36,910,995)	\$ (149,481,987)

*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

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 860,493,043	\$ 810,947,702	\$ 823,110,620
b.	Less: Special Education Pass-Through Funds		\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 860,493,043	\$ 810,947,702	\$ 823,110,620
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)	\$ 17,209,861	\$ 16,218,954	\$ 16,462,212

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 17,152,512	\$ 16,161,605	\$ 16,404,863
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 46,177,623	\$ (36,910,993)	\$ (149,481,984)
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	\$ 63,330,135	\$ (20,749,388)	\$ (133,077,121)
f.	Reserve for Economic Uncertainties Percentage	7.36%	-2.56%	-16.17%

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

2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>
2026-27	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 balance the budget.

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

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 20,385,240
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ -
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
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	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ -

Variance \$ 20,385,240

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

<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)?	\$ (88,762,685)	(11.7%)	
Current FY Surplus/(Deficit) after settlement(s)?	\$ (170,962,207)	(19.9%)	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (119,137,859)	(14.7%)	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (118,405,979)	(14.4%)	

Deficit Reduction Plan (as necessary):

7. FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending,

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ (11,555,836)	Projected reduction to categorical programs to offset salary increases.
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ (23,697,630)	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	\$ 20,925,170
Expenditures/Transfers Out and Other Uses	\$ 471,021,839
Ending Balance(s) Increase/(Decrease)	\$ (450,096,669)

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	Date
(Signature)	

I hereby certify I am unable to certify

Chief Business Official	Date
(Signature)	

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 January 18, 2024, took action to approve the proposed agreement with the Nonrepresented, Confidential and Management group.

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.



ARTICLE 6--COMPENSATION

6.0 Salaries

6.1 Salaries and Stipends

FY 2023-2024:

For the 2023-2024 school year, an ongoing salary increase of ~~two four~~ percent (2.0% 4.0%) shall be effective July 1, 2023.

FY 2024-2025:

For the 2024-2025 school year, an ongoing salary increase of ~~four two~~ percent (4.0% 2.0%) effective ~~January 1, 2025~~ July 1, 2024, at 12:01 a.m.

FY 2022-2023:

Salary Increase (2022-2023 Reopener): The parties agree to a ten percent (10%) across-the-board salary increase for all classified employees represented by SEIU, which will be added to salary schedules, effective and retroactive to July 1, 2022.

Additional Salary Adjustment to Salary Schedules for Difficult-to-Fill Positions (2022-2023)

Reopener: The salary schedules for the following job classifications shall be increased by an additional six percent (6%) effective and retroactive to July 1, 2022;

- All Instructional Aide classifications (included below)
- Operations Support Service Unit "Flat Rate" Salary Schedule C
- Health Aides (included below)
- All employees and classifications currently on Salary Schedule C, in Ranges 29 through Ranges 41 as set forth below:

- Account Clerk I and II
- Adult Education Account Clerk
- Adult Education Customer Relations Clerk
- Adult Education Laboratory Assistant, Vocational
- Adult Education Testing Proctor
- Attendance Technician I and II
- Automotive Service Attendant
- Bus Attendant
- Buyer I
- Campus Monitor
- Campus Supervisor I and I

SEIU Counter Proposal to SCUSD

Article 6 – Compensation

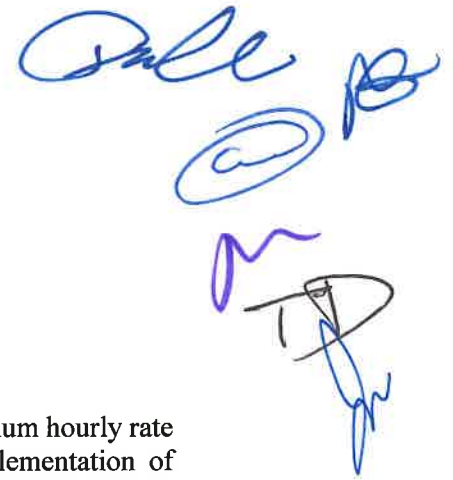
November 4, 2024

Time: 9:00 pm

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Career Information Technician
Carpet/Floor Maintenance Worker Child Care Attendant, Child Dev
Clerk I, II, and III Custodian
Customer Service Specialist 1
Educational Assistant I, II, and III
Food Prod Asst. Cent Kit
Food Prod Lead Cent Kitchen
Food Sanitation Fac Tech
Food Service Assistant I, II, III, and IV
Food Service Lead, Comp HS
Food Service Lead, School Site
Health Aide I, II, and III
Health Aide, Special Education, I, II, and III
Health Services Clerk
Home Visitor First 5 Home-Based Program I and I
Home Visitor Head Start/Early Head Start Home-Based Program I and I
IEP Design Instructional Para-Special Education I, II, and III
IEP Design Instructional Teacher Associate - Special Education o
Instructional Aide
Instructional Aide, Child Development
Instructional Aide, Computer Lab Assistant
Instructional Aide, Special Education
Instructional Assistant, Child Development I and I
Instructional Assistant, Computer Lab Assistant I and I
Instructional Assistant, Special Education I and II
Instructional Assistant I and I
Lead Campus Supervisor
Library Media Tech Assistant
Library /Textbook Services Technician
Morning Duty
Noon Duty
Office Technician I and I
Print Shop and Mail Technician I
Pupil Personnel Records Technician
Research Technician I and II
School Bookkeeper
School Community Liaison I, II, and III
Swimming Pool Custodian
Teacher Associate
Teacher Assistant, Bilingual I and I
Teacher Assistant, Bilingual I/Computer Lab Assistant Teacher Associate, Child
Development
Teacher Associate, Special Education
Technology Office Assistant
Tool Room Worker
Van Driver
Walking Attendant Warehouse Records Clerk 2
Youth Employment Service Technician 4

SEIU Counter Proposal to SCUSD
Article 6 – Compensation
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Minimum Wage:

The District will:

A. Effective July 1, 2022, the parties will have established a minimum hourly rate of eighteen dollars (\$18) for SEIU unit members through implementation of sections 2 and 3 above.

B. Effective July 1, 2024, increase the minimum wage to twenty dollars (\$20) per hour, unless negotiated salary increases as of July 1, 2024, already exceed a minimum wage of \$20/per hour.

Completion of Negotiations / Reopener Process for 2022-2023:

The parties agree that this Agreement closes all negotiations for the period July 1, 2022 through June 30, 2023. The parties further agree that successor contract negotiations for the period of July 1, 2023 through June 30, 2025, will comprise of the following items below and mutually agreed upon by the parties in #6:

Article 6: Compensation, for salaries for the 2023-2024 and 2024-2025-school years. The negotiations for compensation in this part will also include addressing the compaction of the salary structure (salary tables) and future statutory increases in the labor market. The parties will utilize the information provided by Educational Management Solutions (EMS) in this effort.

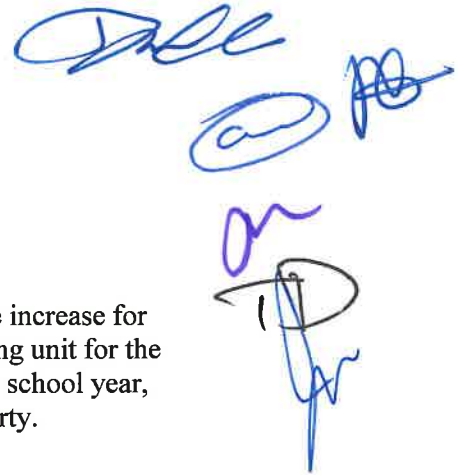
- a. Article 6: Compensation
- b. Article 16: Safety
- c. Article 3: Union Rights
- d. Article 8: Hours
- e. Article 13: Transfers/ Promotions
- f. Article 14: Performance Evaluations
- g. Article 17: Professional Growth Program
- h. Article 18: Grievance Procedure
- i. Article 19: Disciplinary Process
- j. Article 20: Layoff
- k. Article 24: Contracting Out

Other items will only be introduced into the negotiations by mutual agreement.
Modify Article 10.2.4: The modification of 10.2.4 is to include Juneteenth (June 19) as a mutually agreed upon and Board Granted holiday.

The parties will make every reasonable effort to reach an agreement on items in #6 a-k above at the earliest possible but no later than May 31, 2024.

This interim agreement will be implemented upon approval by both parties, which consists of Board approval and Union ratification.

SEIU Counter Proposal to SCUSD
Article 6 – Compensation
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FY 2020-2022

The District shall grant the highest across-the-board salary schedule increase for SEIU for the 2021-2022 school year provided to any other bargaining unit for the 2021-2022 school year, retroactive to July 2021. For the 2022-2023 school year, there shall be a wage re-opener, plus one non-economic item per party.

\$3,000 One-time Stipend for 2020-2021 School Year: In addition, every current employee on paid status, represented by SEIU employed in the District as of the date of the final approval and ratification of this agreement by both parties will receive a one-time stipend for the 2021-2022 school year.

\$3,000 One-time Stipend for 2021-2022 School Year: In addition, every current employee on paid status, represented by SEIU employed in the District as of the date of the final approval and ratification of this agreement by both parties will receive a one-time stipend for the 2021-2022 school year.

\$1,000 Retention Stipend for current employee for 2021-2022 School Year: All current employees on paid status, in the SEIU bargaining unit for the 2021-2022 school year.

The above stipends in the amount of \$7,000 shall be distributed by July 1, 2022.

\$2,000 Bus Driver Stipend

Due to the critical role of school bus drivers transporting children safely to Sacramento City Unified Schools daily, and the extraordinary schedules that they endure, current Bus Drivers will be paid a stipend of \$2,000 no later than ninety (90) days from ratification of this Agreement.

\$2,000 Recruitment and Signing Bonus for 2022-2023: Bus Driver Training

Any new Bus Driver position who has completed the Sacramento City Unified School District training program and is in the SEIU bargaining unit for the 2022-2023 school year and on or before October 31, 2022, will be eligible for a \$2,000 signing bonus. In order to receive the signing bonus, the employee must provide service to the District for the entire 2022-2023 school year and the signing bonus will be paid on June 30, 2023.

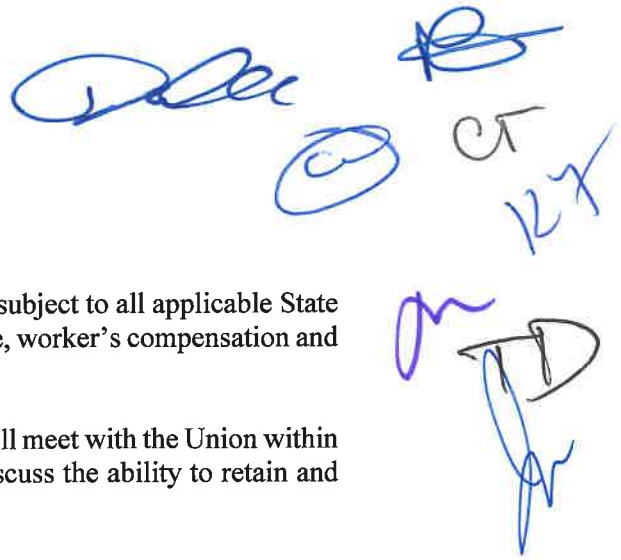
\$2,000 Recruitment and Signing Bonus: Bus Driver Referral

Any current employee who refers a new Bus Driver who provides service to the District for the 2022-2023 school year will receive a \$2,000 signing bonus that will be paid on June 30, 2023.

\$5,000 Recruitment and Signing Bonus: Fully Licensed

Any new fully licensed employee hired into the Bus Driver position in the SEIU bargaining unit for the 2022-2023 school year and on or before October 31, 2022, will be eligible for a \$5,000 signing bonus. In order to receive the signing bonus, the employee must provide service to the District for the entire 2022-2023 school year and the signing bonus will be paid on June 30, 2023.

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All stipends and payments referenced above will be subject to all applicable State and Federal statutory taxes, unemployment insurance, worker's compensation and STRS or PERS.

Special Salary Adjustment committee, the District will meet with the Union within ninety (90) days of ratification by both parties to discuss the ability to retain and recruit Bus Drivers.

Class and Compensation Study

The parties agree that the **information provided by the District and the vendor for financial recommendations of the classification and compensation study undertaken by the District has been** will be provided to SEIU by **November 14, 2024 by October 23, 2024**. This completes **all of** the District's obligations related to the Parties' November agreement approved by the Board on November 16, 2023. The District commits to conducting a comprehensive classification and compensation study for all classifications in the SEIU Unit, working jointly with SEIU in the following manner:

- ~~Within thirty (30) days of Board adoption of this Agreement, a joint work group shall be established.~~
- ~~The joint work group shall consist of members from SEIU, administrators, and Human Resources staff.~~
- ~~The majority of the joint work group shall be SEIU appointees.~~
- ~~The District shall contract with EMS or CPS HR Consulting to perform a class and compensation study to be completed and released to the Union no later than six (6) months prior to the expiration of the contract.~~

~~The joint work group shall work out the specific implementation terms of the class/comp study, including but not limited to:~~

- ~~Identify and mutually agree to the jurisdictions of comparable size to be studied;~~
- ~~Identifying comparable positions for purposes of conducting a salary survey;~~
- ~~Identifying benchmark positions.~~

6.1.1 Retroactive pay checks for permanent and probationary employees shall be issued no later than 90 days of the full ratification of a salary increase.

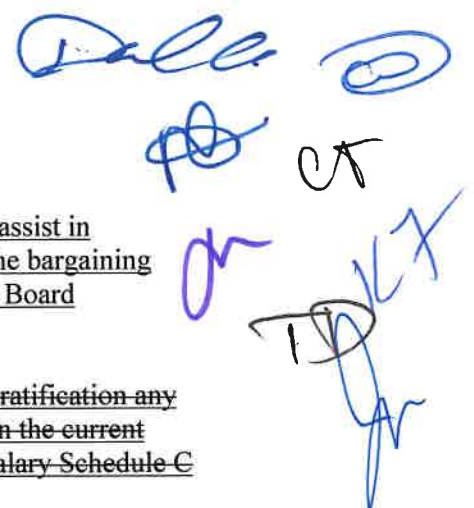
6.1.2 Step increases will continue during the term of this agreement.

6.2 Salary Schedule Exhibits

Effective ~~January 1, 2025~~ July 1, 2024, at 12:00 a.m., the District shall restructure square the SEIU Salary Schedule C only (hourly), as reflected in Exhibit A.2 of this proposal, incorporated herein.

The District's parties agree that their mutual intent in restructuring the salary schedule is to fulfill the commitment to reduce the wage compaction among the

SEIU Counter Proposal to SCUSD
Article 6 – Compensation
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lowest-paid hourly employees on Salary Schedule C (hourly) to assist in recruiting and retaining employees, consistent with as noted in the bargaining concluded by the Parties' November agreement approved by the Board November 16, 2023.

Upon SEIU's request, the District shall meet and negotiate after ratification any unfavorable career lattice implications for the current positions in the current (2022-2023) Ranges 48 through 53 from the restructure of the Salary Schedule C (hourly) as reflected in Exhibit A.1, if not resolved sooner.

6.2.1 The District shall maintain fifty percent (50%) of drivers at 8 hours.

6.3 **Longevity Pay**

Employees shall receive longevity pay based on the following years of continuous service:

Effective July 1, 2022, a \$1030 annual stipend after completion of 10, 16, 19, 22, and 25 years of credited services.

Building trades maintenance employees shall receive longevity pay of 27 cents per hour.

6.4 **Compensation for Holidays Worked**

6.4.1 If a regular eligible employee is required by a supervisor to work on a holiday, the employee will be paid for the holiday in accordance with 2.1 above. In addition, such employee shall be paid at the rate of time and one-half (1-1/2) for each hour they work on the holiday. An employee who is paid overtime for working on a holiday will not receive an additional day off.

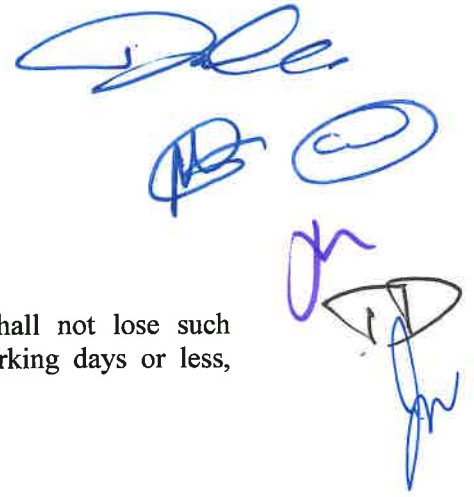
6.4.2 When an employee is required to work both a holiday and an in-lieu of day, the employee will be paid at the holiday rate for both days.

6.4.3 When employees are required to work on any of the holidays listed in this Article, above, or on Saturdays and Sundays, which are their regular days off, they shall be paid a minimum of four (4) hours overtime at a rate of time and one-half (1-1/2).

6.5 **Shift Differential**

6.5.1 Second shift shall be any shift in which the employees regularly assigned hours end between 9:00 p.m. and 2:00 a.m. Employees who are assigned to the second shift shall receive a pay differential of five percent (5%) of their regular rate.

6.5.2 Third shift shall be any shift in which the employees regularly assigned hours end between 2:01 a.m. and 8:00 a.m. Employees who are assigned to the third shift shall receive a pay differential of eight and one-half percent (8.5%) of their regular



rate.

6.5.3 An employee receiving shift differential compensation shall not lose such compensation if they are temporarily, for twenty (20) working days or less, assigned to a shift not entitled to such compensation.

6.6 **Working Out-of-Class Pay**

6.6.1 Classified employees shall not be required to perform duties which are not fixed and prescribed for the classification unless the duties reasonably relate to those fixed for the classification by the Board of Education, provided in this section and section 6.7.

6.6.2 An employee may be required to perform duties not fixed nor reasonably related to those fixed for their classification as provided in this section and section 6.7.

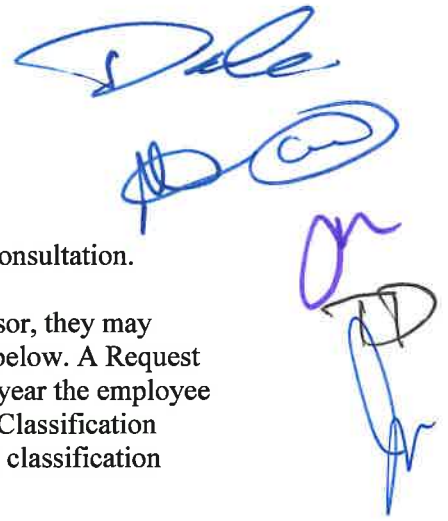
6.6.3 When an employee is temporarily required to perform duties which are not fixed nor reasonably related to those fixed for their classification for more than three (3) working days within a fifteen (15) calendar day period, the employee's salary will be adjusted upward for the entire period required to work out of class as follows:

- a. If the duties are exclusive duties of an existing higher classification or those duties listed under "distinguishing characteristics" of a job description, the employee's pay shall be adjusted upward to that step in the pay range established for the higher classification which provides at least a five percent (5%) increase, whichever is highest;
- b. When an employee performs duties outside of their classification and the duties do not exist in any other higher classification, then the employee's pay shall be increased by five percent (5%).

6.7.2 The District shall make every effort to make any opportunity to work out of class available to all unit members within a classification based on seniority including in current positions requiring certification or licensing at a worksite.

6.7 **Classification Review Procedure**

6.7.1 When an employee believes that they are being assigned or assumes duties on a regular, rather than temporary basis which are not fixed nor reasonably related to the duties of their classification, they shall notify their supervisor, in writing, that they are being required to perform such duties. Within fifteen (15) working days of proper notification, the supervisor shall consult with the employee in order to reach a mutually agreeable understanding and resolution of the employee's concerns. A resolution may include, but is not limited to, 1) a discontinuance of certain duties, 2) working out-of-class pay, 3) a request through administrative channels by the supervisor to reclassify the position, and/or 4) an agreement that the specified duties are not out-of-class. The supervisor shall provide the employee



with a written decision within ten (10) working days after the consultation.

If the employee is not satisfied with the decision of the supervisor, they may initiate the formal classification review procedure, as outlined below. A Request for Classification Review must be submitted within the school year the employee received the written decision under this section. A Request for Classification Review may only be used to seek reclassification to an existing classification within the District at the time of the Request.

6.7.1.1 A Request for Classification Review may only be used to seek re-classification to an existing classification within the District at the time of the request.

6.7.1.2 If an employee seeks reclassification into a non-existing classification, that request shall be made in writing and forwarded by the Union to the Associate Superintendent of Human Resource Services.

If it is determined that a new classification is warranted, the requirements of Article 1.7 shall be followed.

6.7.2 Classification Review Procedure -- Formal

Employees who have received a written decision under section 6.7.1 may petition for a review of an employee's classification through submission of a "Request for Classification Review" form to the Human Resources Office. Requests for Classification Review may be submitted at any time during the school year, however, they will only be processed on a first come basis from September 15 through March 15 each school year.

The "Request for Classification Review" form shall be designed and agreed upon by the District and the Union. Any changes in the Request for Classification Review form shall be mutually agreed upon between the District and the Union.

6.7.2.1 Classification Review Board

Properly completed and timely filed "Request for Classification Review" forms will be screened by the Classification Review Board. The Classification Review Board must consider individual "Request for Classification Review" forms on their own merits; however, nothing shall preclude the District from directing the Classification Review Board to review an entire classification(s) or from grouping similar requests into one review process. The Classification Review Board shall meet and review the employee's request no later than thirty (30) working days after receipt of the Request for Classification Review form by the Classified Personnel Services Office. The Classification Review Board hearing(s) shall be held during normal working hours.

a. Classification Review Board Composition

The classification Review Board shall be comprised of five (5) members as

SEIU Counter Proposal to SCUSD
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Time: 9:00 pm

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follows:

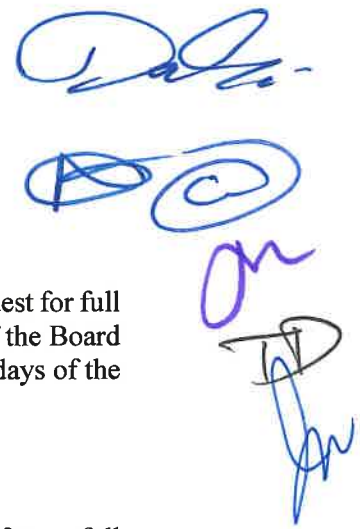
- (1) The Associate Superintendent, Human Resources, or designee, who shall serve as chairperson, and who shall vote if there is a tie.
- (2) Two (2) classified non-management employees appointed by the Union. Whenever possible, these should be from the employee's classification and the classification to which the employee is requesting reclassification.
- (3) One management employee appointed by the Associate Superintendent, Human Resources, or designee, which should, whenever possible, be a supervisor or management employee who supervises employee(s) in the employee's classification; and
- (4) One supervisor or management employee who supervises employee(s) in a classification comparable to that which the employee is requesting reclassification.

b. Purpose

The purpose of the Classification Review Board shall be to evaluate requests to determine if there exists sufficient justification to warrant a full study of the position. Decisions shall be made by majority vote. In evaluating requests for review, the Classification Review Board shall be guided in making its decision by the following considerations:

- (1) The actual level and nature of the duties and responsibilities the employee is regularly required to perform which are not fixed and prescribed for the classification nor reasonably related to those duties of the classification.
- (2) How the employee came to be assigned duties and responsibilities not covered by his or her present classification specifications (e.g., an expansion in the functions of the school or office, or possession by the employee of special skills or abilities).
- (3) When the position was last studied.
- (4) A comparison of the employee's actual duties with the duties shown on the employee's classification specification.
- (5) Information given by the employee (e.g., the Request for Classification Review) and/or the employee's supervisor to the Board upon request of the Board.
- (6) The duties and responsibilities of the classification into which the employee believes they should be classified.

c. Classification Review Board Decisions



Decisions of the Classification Review Board to accept or deny the request for full study shall be final and not subject to Article 18. The final decision of the Board shall be forwarded in writing to the employee within five (5) working days of the Classification Review Board's final hearing on the matter.

6.7.2.2 Classification Review - Full Study Procedure

Requests that are accepted by the Classification Review Board for a full classification review study shall be forwarded by the chairperson of the Classification Review Board to the Director, Human Resources, or designee, who shall arrange for a full study classification review. The full study shall be completed within thirty (30) working days.

A full classification review study shall include:

- a. Interviews with the employee, the employee's immediate supervisor, and persons serving similar positions;
- b. A review of the employee's Request for Classification Review form;
- c. A classification study desk audit;
- d. A review of the employee's class specification and the class specification of the position for which the employee is seeking reclassification; and
- e. A review of all other related and relevant class specifications and/or information as determined by the Director of Human Resources.

6.7.2.3 The completed classification review study shall be forwarded to the chairperson of the Classification Review Board. The completed classification review study may recommend: (1) that the employee(s) be reclassified into an existing position; or (2) that no reclassification is justified (i.e., that the employee is not performing duties of an existing classification). The Classification Review Board shall, after reviewing the completed classification study, render a decision within fifteen (15) working days of receipt of the completed study. The Board's decision shall be by a majority vote and shall be either to

- (1) Recommend the reclassification to an existing position; or
- (2) Deny the reclassification.
- (3) If the reclassification is denied, because the board determined the out of class duties do not fit into an existing classification, then the union may submit a written request for placement into a non-existing job classification to the Associate Superintendent of Human Resources in accordance with 6.7.1.2

6.7.2.4 Recommendations of the Classification Review Board to approve reclassification

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shall be forwarded to the Board of Education for final review. If approved by the Board of Education the reclassification shall become effective upon the date the employee submitted the Request for Classification Review form to the Human Resources Office.

6.7.2.5 If the decision of the Classification Review Board is to deny the reclassification, the decision is final and not subject the Article 18.

6.7.3 Employee Representation

An employee may elect to be represented at any point during the classification review process by a representative of their choice.

6.7.4 Nothing in this section shall preclude the District from upwardly reclassifying employees administratively. The Union shall be notified in writing of all reclassifications.

6.8 **Legal Proceedings in Regard to District Business**

Employees who are actively at work and who are required to appear in court or a legal proceeding as a direct result of the performance of their duties, or as a result of witnessing an event while performing their normal work duties, which later requires presence before a court of law shall be provided released time without loss in pay or additional compensation at the appropriate rate with a minimum of four (4) hours if the appearance is outside the employee's regular workday.

6.9 **Call Back Pay**

6.9.1 An employee who is required to return on duty after leaving such duty station at the end of the employee's day shall be afforded the opportunity to work for a minimum of two (2) hours if work is available, or alternately, will be guaranteed compensation for two (2) hours at the appropriate rate of pay.

6.9.2 If the employee is required to return to work on a Saturday, Sunday or holiday, the employee will be afforded the opportunity to work for a minimum of four (4) hours if work is available, or alternately, will be guaranteed compensation for four (4) hours at the employee's appropriate pay rate.

6.9.3 Salary Schedule Placement for Summer Assignment

All nine, ten, and eleven-month permanent employees who work temporarily or, on a per diem payroll during the summer or intercession in another job class than the one that they are permanently assigned to, after six (6) years in a classification shall be placed on the second step in salary. The following three (3) years to be placed on the third step in salary, with no further step movement.

6.10 **Compensation for Overtime**

An employee who works authorized overtime shall be compensated at a rate equal to one and one-half (1-1/2) times the regular rate of pay. Shift and longevity differentials and in-service growth salary regularly received by the employee shall be included in determining his/her regular rate of pay.

6.10.1 Time Off in Lieu of Overtime

Employees offered overtime work will be compensated overtime pay or compensatory time. The option of compensating an employee with time off in lieu of overtime payment shall be mutually discussed between the employee and supervisor. If no agreement is reached, the District shall compensate the employee at the appropriate rate of pay. Employees receiving compensatory time off shall receive such compensatory time at the rate of one and one-half (1-1/2) hours of compensatory time for each hour worked.

6.10.2 Employees receiving compensatory time off shall receive such compensatory time at the rate of one-half (1-1/2) hours of compensatory time for each hour worked. If compensatory time off is taken in lieu of cash compensation, the accumulated compensatory time off shall be used within twelve (12) calendar months. If there is a balance of compensatory time after twelve (12) months have passed, the remaining compensatory time will be paid to the employee.

6.10.3 Upon transfer of an employee, any compensatory time will be transferred with the employee.

6.10.4 It is understood that compensatory time off provisions of this Agreement shall incorporate all provisions of law and appropriate regulations.

6.10.5 In the event that a unit member is terminated for any reason including voluntary or involuntary termination, retirement, or death, the unit member shall be paid for accumulated compensatory time at either the average regular rate received by the unit member during the last three (3) years of employment, or the final rate of pay whichever is higher.

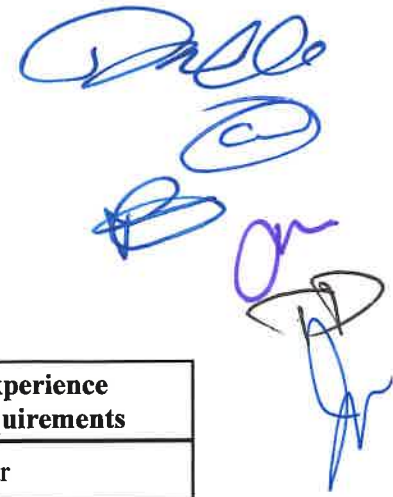
6.11 **Career Lattice for Instructional Aides**

Procedures and regulations governing placement and movement on the career lattice are:

6.11.1 Eligible Employees

All regular classified employees serving in a classification listed below are eligible to move on the career lattice. Employees serving in substitute and/or temporary positions are not eligible to move on the career lattice and shall only be hired at the instructional aide level.

6.11.2 Classification and Training Requirements for Classes Included on the Career Lattice



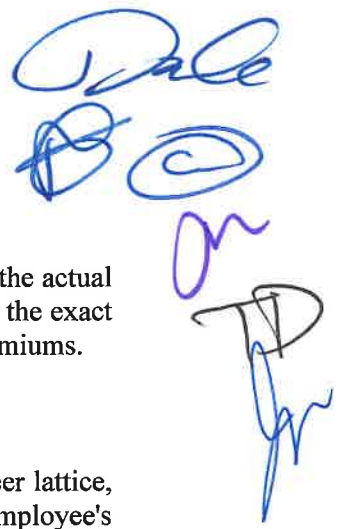
The career lattice for aides includes the following classifications:

Job Title	Training Requirements	Experience Requirements
Instructional Aide	NCLB Requirement	One Year
Instructional Assistant I	+ 30 College Units NCLB Requirement	One Year
Instructional Assistant II	+ 60 College Units NCLB Requirement	Served 75% of the school year as Instr Asst I
Teaching Associate	90 College Units NCLB Requirement	Served 75% of the school year as Instr Asst II

The parties agree to add Teacher Assistant Bilingual I and II to the Teacher Candidate Program.

For an employee to be eligible for the "teacher candidate" classification, the employee must meet the following conditions:

- a. The employee must have served as teacher associate or teacher assistant bilingual II for the preceding two (2) years at least 75% of the days schools were in session, grades K- 12.
- b. The employee must have completed a minimum of 120 acceptable college units as defined in Section 11.5.1 of this Article.
- c. The employee must show proof of current enrollment in subjects leading to a bachelor's degree and/or teaching credential, in an institution which awards a bachelor's degree and teaching credential.
- d. An employee may hold the position of "teacher candidate" for not more than six (6) school semesters or three (3) consecutive years. An employee with the title "teacher candidate" shall revert to the position of teacher associate at the end of said six (6) school semesters or three (3) years if not assigned to another classified or certificated position before that time limitation expires.
- e. If an employee does not serve the District, after completion of their term as "teacher candidate," for half (1/2) the actual time served as teacher candidate, he/she shall refund to the District an amount calculated to be the difference between the teacher associate, teacher assistant Bilingual II, and teacher candidate salaries.
- f. An employee may be designated as "teacher candidate" for only one three-year period term during their employment within the District.
- g. "Teacher candidate" shall be placed on Range 44, of the salary schedule for classified non-management personnel.
- h. The District agrees to pay the health benefit premiums for a period of up to two (2) semesters for "teacher candidates" who are participating in an approved student teaching program. If an employee does not serve the District,



after completion of their term as "teacher candidate," for half (1/2) the actual time served as teacher candidate, he/she shall refund to the District the exact amount contributed by the District toward his/her health benefit premiums.

6.11.3 Placement on the Career Lattice

6.11.3.1 At the time of initial appointment to a regular aide position on the career lattice, the Classified Personnel Services Department will evaluate an employee's educational training to determine proper class placement with the limitation that no employee may be placed higher than the instructional assistant I level. Employees who meet the 10th grade training requirement, pass High School Proficiency Test and who have completed less than thirty (30) approved college units shall be placed in the instructional aide classification. Employees who have completed thirty (30) or more approved college units before the first day of required service shall be placed in the instructional assistant I classification.

6.11.3.2 When an employee is reassigned to a class on the career lattice, and the employee has been serving in a classification not on the career lattice which includes classroom duties and responsibilities (i.e., school community worker, teacher assistant-bilingual), the time served in the prior classification shall be considered for purposes of meeting experience requirements for the instructional assistant II or teacher associate levels. All time served in a Board-elected position shall be considered for this purpose.

6.11.4 Promotional Advancement on the Career Lattice

6.11.4.1 Twice annually, on September 1 and April 1, the Human Resources Department will review employees' training and experience to determine eligibility for movement on the career lattice. The deadline for filing units and meeting experience requirements shall be October 1 for the changes which will be made retroactive to September 1 and the deadline for filing units and meeting experience requirements shall be March 1 for the changes in April. Employees who meet training and experience requirements shall be reassigned to the next higher step on the career lattice effective September 1 for the September changes and April 1 for the April changes.

6.11.5 Types of Units Accepted

Acceptable units for placement and movement on the career lattice must meet the following requirements:

6.11.5.1 The units must be earned at or accepted by either a two-or four-year fully accredited college or university. Units which are earned prior to an employee's date of hire and which are otherwise acceptable for this career lattice, shall be counted for placement on the career lattice.

6.11.5.2 The units are for courses which will improve the employee's performance in his or her present position or a position in the same or related classification sequence,

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and/or will be used to qualify the employee as a "teacher candidate" defined in Section 6.11.2 above.

6.11.5.3 The units must not have been applied towards the District's professional improvement program for classified employees.

6.11.6 **Prior Approval**

Prior approval may be requested before undertaking any course(s) or overall program of study if acceptability for movement on the career lattice is doubtful. Prior approval forms may be requested through the Classified Personnel Services Department.

6.11.7 **Filing of Units**

Transcripts or official grade cards containing evidence of units earned should be filed no later than October 1 for changes retroactive to September and March 1 for changes in April, but in no case can units be considered which are not received by the Classified Personnel Services Department by October 1 for changes which will be made retroactive to September 1 and March 1 for changes in April. Records filed will not be returned to the employee. At the time of initial placement on the career lattice, employees have a maximum of sixty (60) days from their first day of required service in which to file units.

6.11.8 **Salary Step Placement**

An employee, upon initial appointment, shall be placed on the first step of the salary range of the classification to which they are appointed. Employees upon initial appointment may provide information to support placement above the first step. When an employee is reassigned to a classification on the career lattice or when an employee is promoted on the career lattice, his/her salary step placement shall be determined using one of the following rules:

6.11.8.1 If eligible, the employee first shall be granted an earned increment on his/her previous range.

6.11.8.2 If the previous salary, including increment adjustment, is below the first step in the new range, the employee shall be placed on the step which most closely approximates a five percent (5%) salary increase.

6.11.8.3 If the previous salary, including increment adjustment, is found on the new range, the employee shall be placed one (1) step higher.

6.11.8.4 If the previous salary, including increment adjustment, is in between steps on the new range, he/she shall be placed two (2) steps higher.

6.12 **Repayment of Money Owed to the District**

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If excess monies are paid or advanced to an employee, or monies are owed to the District for any reason, the employee is liable and responsible for repayment of the monies owed in the manner prescribed in 6.12.1 through 6.12.5 of this article following.

- 6.12.1 The District shall notify the employee of the amount and nature of the overpayment and shall inform the employee in writing of the overpayment and afford the employee an opportunity to respond, review the information, and confirm or contest the overpayment details under the provisions of Education Code section 44042.5. This notification shall be given to the employee not less than 30 days prior to the deduction of the amount owed from the employee's paycheck and shall include the language set forth in Section 6.12.2 and 6.12.3 below. If the employee does not dispute the debt, the District may begin deducting from the next regular paycheck(s) in such an amount that the overpayment is repaid in full over one and one-half times the length of the overpayment. (For example, if the overpayment was made in equal amounts in ten (10) consecutive paychecks, the deduction for repayment shall be made in the same amounts for fifteen (15) consecutive paychecks). Nothing in this section shall preclude an employee and the District from agreeing to repay the debt owed in different increments, providing the agreement to do so is voluntary, ~~and is reduced to writing, and is consistent with Education Code section 44042.5.~~
- 6.12.2 If the employee disputes the debt, the District shall follow the provisions of Section 44042.5~~information regarding the dispute shall be submitted, within ten working days of the notification of the debt owed, to the deputy superintendent, Business Services, for consideration.~~
- 6.12.3 A school employee who is separated from employment before full repayment of the overpayment amount owed pursuant to subdivision (a) of Section 44042.5 shall have an amount sufficient to provide full repayment withheld from any money owed to the employee upon separation, provided that the state minimum wage is still paid to the school employee. If the amount of money owed to the employee upon separation is insufficient to provide full reimbursement to the school employer District, the school employer District shall have the right to exercise any and all other legal means to recover the additional amount owed. ~~If the employee disputes the decision of the deputy superintendent, Business Services, information regarding the dispute shall be submitted, within ten (10) working days of the notification of the deputy superintendent's decision to a three-member panel for consideration. This panel shall be comprised of one member chosen by the District, one member chosen by the Union, and a third member mutually agreed to by the representatives of the District and the Union. This panel shall review the information submitted by the District and the employee and render a decision as to whether the debt is owed by the employee. If the panel determines that the debt is owed, deduction from the employee's next regular paycheck shall begin in amounts set forth in Section 6.12.1.~~
- 6.12.4 The District shall be limited by applicable California statutes as to the time period for recovery of debts owed by employees.

6.12.5 In all cases, neither the District nor the employee shall be precluded from pursuing legally constituted methods of resolution of a dispute regarding the debt.

6.12.6 [NEW] Any errors in sick leave balances shall be adjusted with sick leave credits as provided in section 44042.5.

6.13 **Compensation**

The District shall compensate employees in accordance with the provisions of this Agreement and applicable statutes.

6.14 **Reimbursement of Bus Certificates**

The District agrees to reimburse school bus drivers for the cost of renewing school bus certificates effective January 1, 1983.

6.15 **Lost Checks**

6.15.1 Employees' paychecks which have not been received, whether delivered through the U.S. Mail or school mail, shall be replaced within eight (8) working days of notification by the employee to the District's Payroll Services Department. The replacement check shall reflect the amount of the undelivered check.

6.16 **Payroll Error Calculation and Reporting**

Whenever it is determined that an error has been made in a payroll calculation or reporting in any classified employee payroll, or in the payment of any classified employees salary, the Payroll Supervisor shall, within ~~three~~ seven ~~five~~ (3-7-5) workdays following such determination, provide the employee with a statement of the correction and a supplemental payment drawn against any available funds.

11/4/24

Kala
11/4/24



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.2

Meeting Date: December 19, 2024

Subject: Independent Audit Report for the Fiscal Year Ended June 30, 2024,
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, 2024, 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 2023-24 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): Graduation Outcomes, Academic Outcomes, and Welcoming and Safety Outcomes

Documents Attached:

1. Executive Summary
2. Independent Audit Report for the Fiscal Year Ended June 30, 2024, Submitted by Crowe LLP

Estimated Time: 10 Minutes

Submitted by: Janea Marking, Chief Business & Operations Officer

Approved by: Lisa Allen, Superintendent

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2024

Submitted by Crowe LLP

December 19, 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, 2024. 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 2023-24 audit report at tonight's December 19, 2024 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, 2024 was \$183,500. This is a General Fund expenditure.

Board of Education Executive Summary

Business Services

Independent Audit Report for the Fiscal Year Ended June 30, 2024

Submitted by Crowe LLP

December 19, 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, 2024

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 FINANCIAL STATEMENTS
 WITH SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2024

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

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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, 2024, 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, 2024, 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*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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.

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.

(Continued)

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 13 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 60 to 66 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 as listed in the table of contents 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 Information

Management is responsible for the other information included in the financial statements. The other information comprises the Organization page but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3 , 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
December 3 , 2024

Management’s Discussion and Analysis

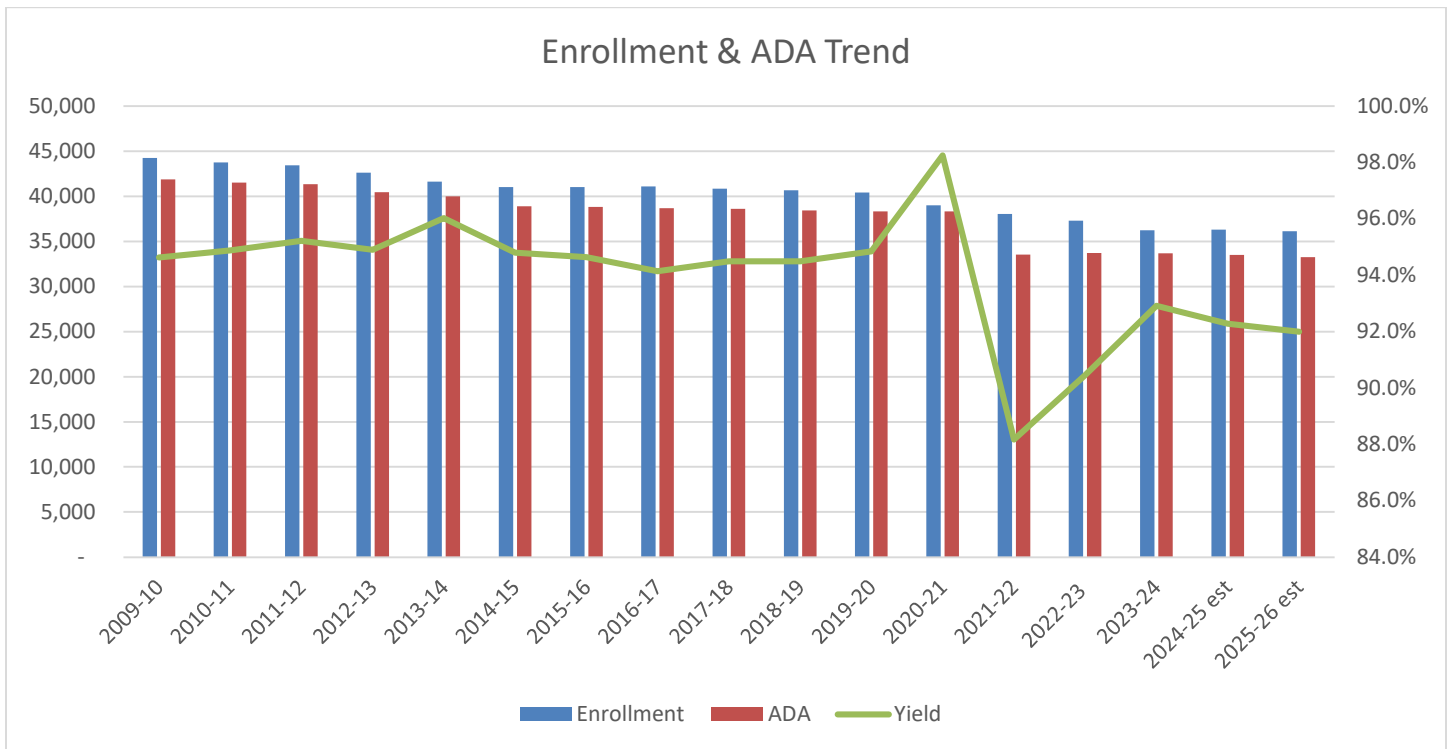
The Management’s Discussion and Analysis (MD&A) Section of the audit report is District management’s overall view of the District’s financial condition and provides an opportunity to discuss important fiscal issues with the Board and the public. The MD&A is an element of the reporting model adopted by 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 fourteenth-largest school district in California, with a student enrollment of 42,554. 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 2023-24, 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 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, thirty-six preschool programs, three before/after school children’s centers, and thirty-three 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 94.19% ADA to enrollment. The chart below illustrates the District’s projected enrollment, ADA, and funded ADA:



Emergency School Closures

On February 4, 2024, 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 two district schools, on February 5, 2024. In compliance with Education Code Section 41422, the district enacted emergency closures and submitted emergency waiver requests to the state for these school closures. 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 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 14.

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 16.

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, 2024	June 30, 2023	Variance	% Diff
Capital Assets	\$735,399,429	\$664,601,498	\$70,797,931	11%
Other Assets	1,069,195,352	875,171,650	194,023,702	22%
Total Assets	1,804,594,781	1,539,773,148	264,821,633	17%
Deferred Outflows of Resources	224,458,549	189,958,284	34,500,265	18%
Current and Other Liabilities	178,749,175	199,907,064	(21,157,889)	-11%
Long-Term Liabilities	1,734,733,071	1,467,939,991	266,793,080	18%
Total Liabilities	1,913,482,246	1,667,847,055	245,635,191	15%
Deferred Inflows of Resources	266,181,205	379,376,085	(113,194,880)	-30%
Net Investment in Capital Assets (net of related debt)	194,418,392	161,367,275	33,051,117	20%
Restricted Net Position	263,585,549	260,362,322	3,223,227	1%
Unrestricted Net Position	(608,614,062)	(739,221,305)	130,607,243	18%
Total Net Position	(\$150,610,121)	(\$317,491,708)	\$166,881,587	53%

At the end of fiscal year 2023-24, the District had a total value of \$1,510,562,731 in capital assets. Capital assets include land, buildings, site improvements, equipment and work in progress. Total accumulated depreciation amounted to \$775,163,302. Net capital assets totaled \$735,399,429, an increase of \$70,797,931 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 \$1,913,482,246 in outstanding obligations, which was an increase of \$245,635,191 over the prior year. The primary reason for the increase in liabilities was an increase of long-term liabilities of \$266,793,080. On February 22, 2024, the District issued 2024 General Obligation Refunding Bonds totaling \$9,020,000. Bond proceeds were used to refund all maturities of the District's 2013 Series A General Obligation Bonds. As of June 30, 2024, the refunded maturities have been fully repaid. In addition, on February 22, 2024, the District issued 2024 General Obligation Refunding Bonds, Series B, totaling \$66,805,000. Bond proceeds were used to refund certain outstanding maturities of the District's General Obligation Bonds, as follows: 2015 Refunding, 2015 Series C-1, 2016 Series D, 2017 Series C, 2017 Series E, 2019 Series D, and 2022 Series A. As of June 30, 2024, the refunded maturities have been fully repaid. On June 27, 2024, the District issued Election of 2020, 2024 Series B General Obligation Bonds totaling \$262,500,000. Bond proceeds are to be used for construction related projects.

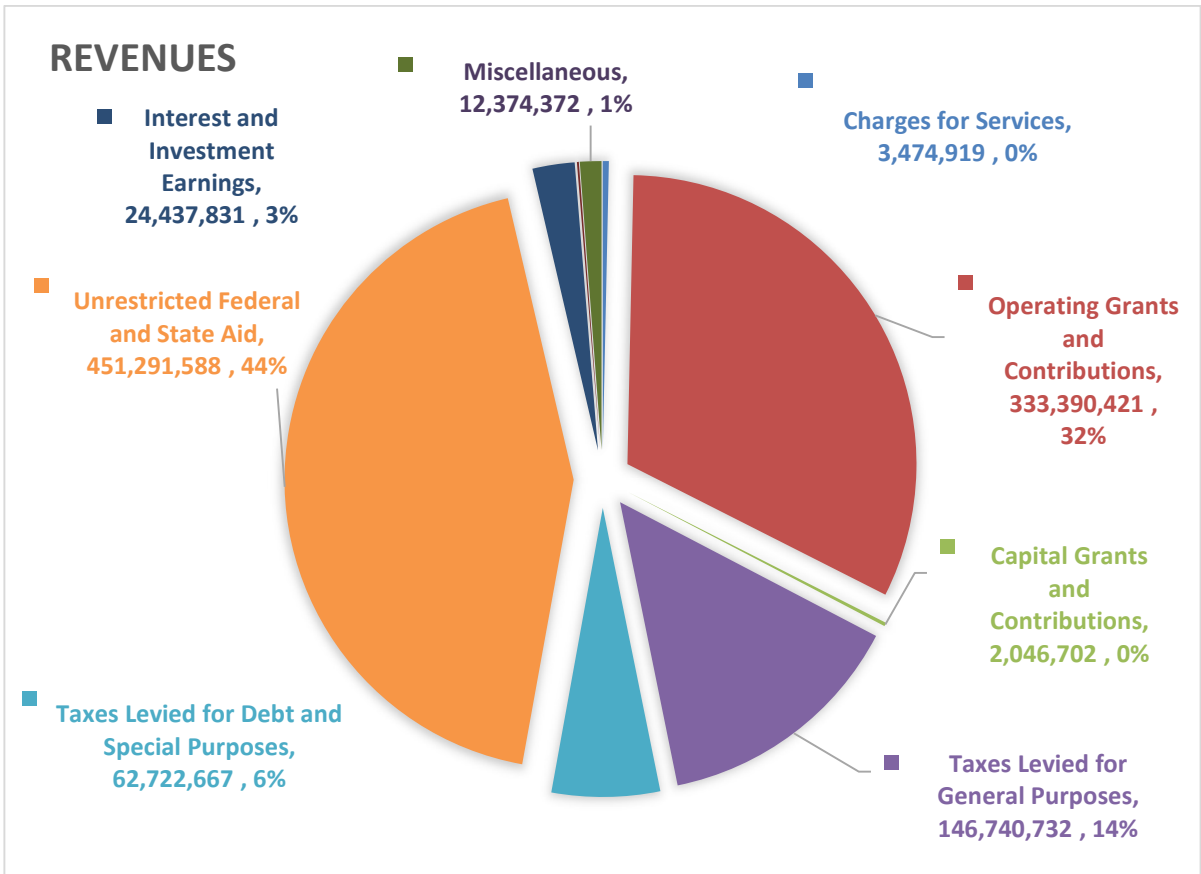
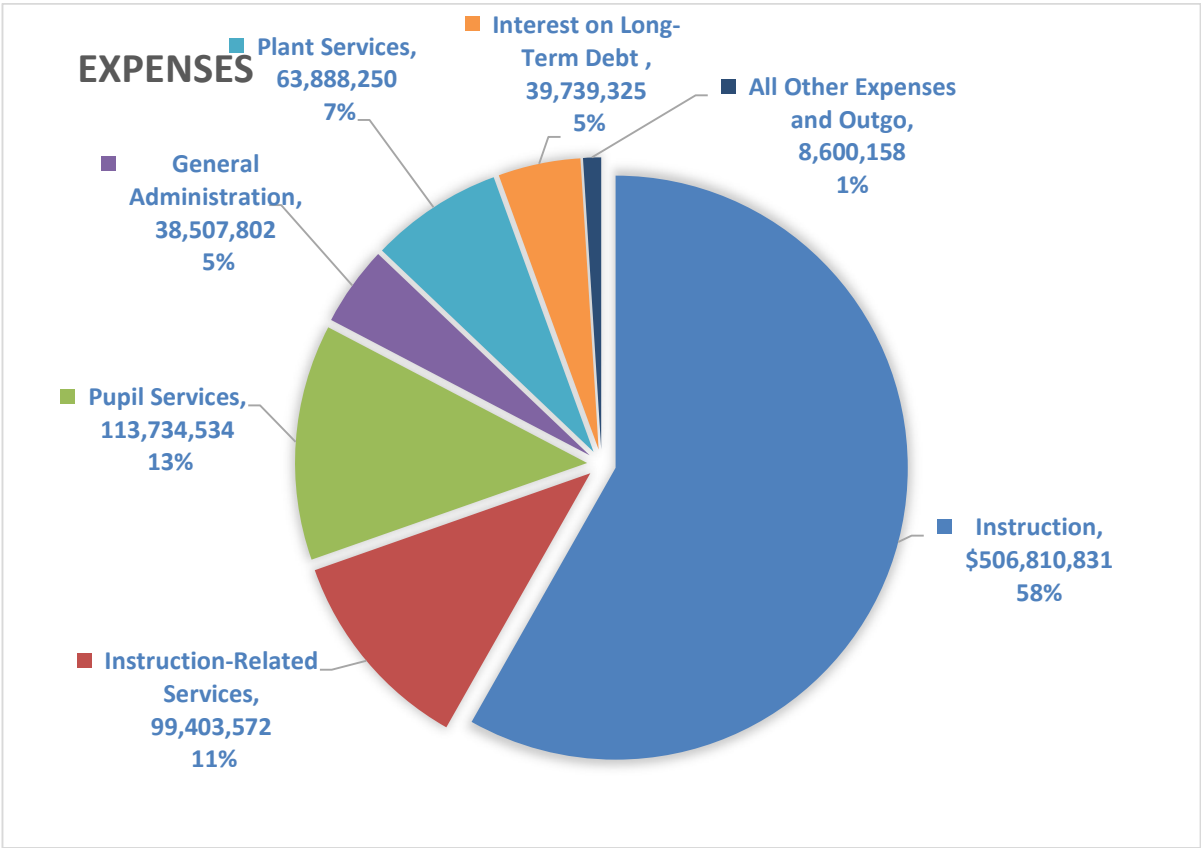
The Statement of Activities is a district-wide financial statement that reports the District's cost of instruction and other district activities, and the resources that fund individual and general activities of the District. Comparative financial information for the year ended June 30 is presented in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

	June 30, 2024	June 30, 2023	Variance	% Diff
Expenses				
Governmental Activities:				
Instruction	\$506,810,831	\$375,574,546	\$131,236,285	35%
Instruction-Related Services	99,403,572	66,085,627	33,317,945	50%
Pupil Services	113,734,534	91,734,611	21,999,923	24%
General Administration	38,507,802	30,070,866	8,436,936	28%
Plant Services	63,888,250	56,002,302,	7,885,948	14%
Interest on Long-Term Debt	39,739,325	39,819,563	(80,238)	0%
All Other Expenses and Outgo	8,600,158	6,781,081	1,819,077	27%
Total Governmental Activity Expenses	\$870,684,472	\$666,068,596	\$204,615,876	31%

Revenues				
Charges for Services	3,474,919	3,712,658	(237,739)	-6%
Operating Grants and Contributions	333,390,421	350,614,727	(17,224,306)	-5%
Capital Grants and Contributions	2,046,702	54	2,046,648	3790089%
Taxes Levied for General Purposes	146,740,732	135,490,883	11,249,849	8%
Taxes Levied for Debt and Special Purposes	62,722,667	67,518,967	(4,796,300)	-7%
Unrestricted Federal and State Aid	451,291,588	381,203,145	70,088,443	18%
Interest and Investment Earnings	24,437,831	13,771,755	10,666,076	77%
Interagency Revenues	1,086,827	1,273,954	(187,127)	-15%
Miscellaneous	12,374,372	12,507,689	(133,317)	-1%
Total Governmental Activity Revenues	\$1,037,566,059	\$966,093,832	\$71,472,227	7%

Change in Net Position	\$166,881,587	\$300,025,236	(\$133,143,649)	-44%
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The District overall experienced a \$133,143,649 decrease in net position. Total revenues increased by 7% or \$71,472,227 from fiscal year 2022-23, primarily due to an increase in unrestricted federal and state aid and in interest and investment earnings. Total expenditures increased by 31% or \$204,615,876 from the 2022-23 fiscal year. The increase in expenditures is primarily due to an increase in instruction and instruction related services, and in smaller part due to increase in pupil services, general administration and plant services.



Fund Financial Statements

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

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

The District has three kinds of funds:

- **Governmental Funds** - Most of the District's basic services are included in governmental funds, which focus on (1) how cash, and other financial assets that can be readily converted to cash, flow in and out; and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.
- **Proprietary Funds** - Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements. Enterprise funds (one type of proprietary fund) are the same as business-type activities, but provide more detail and additional information, such as cash flows. The District does not currently have any business-type activities. Internal service funds (another type of proprietary fund) are used to report activities that provide supplies and services for the District's other programs and activities. The District currently has one internal service fund, the Self-Insurance Fund, which includes Workers' Compensation and Dental/Vision.
- **Fiduciary Funds** - The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund. 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, 2024:

	Adopted Budget	Year End Budget	Actual
Total Revenues	\$720,405,510	\$759,694,980	\$854,165,243
Total Expenditures	\$698,974,476	\$816,308,639	\$815,896,594
Total Other Financing Sources/(Uses)	\$2,475,399	\$2,368,261	\$2,629,751

The net revenue increase of \$39,289,470 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 2023-24 year-end closing process.

The net increase to the total expenditure budget between Adopted and Year End Budget was \$117,334,163, 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 \$854,165,243, compared to the Year End Budget of \$759,694,980. Actual expenditures were \$815,896,594 or 0.05% higher (\$412,045) than Year End Budget due to slightly higher expenditures as compared to budget expenditures

The following table summarizes the General Fund financial statements for the year ended June 30, 2024:

Total Revenues	\$854,165,243
Total Expenditures	\$815,896,594
Total Other Financing Sources/ (Uses)	\$2,629,751
Net Change	\$40,898,400

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 2023-24 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, 2024	June 30, 2023	Difference
Fund 01 General	\$298,831,135	\$257,932,735	\$40,898,400
Fund 08 Student Activity Fund	\$1,668,396	\$1,570,033	\$98,363
Fund 09 Charter Schools	\$15,685,391	\$15,520,269	\$165,122
Fund 11 Adult Education	\$167,168	\$1,061,008	(\$893,840)
Fund 12 Child Development	\$3,561,647	\$1,239,859	\$2,321,788
Fund 13 Cafeteria	\$16,811,123	\$18,388,342	(\$1,577,219)
Fund 21 Building	\$457,848,204	\$277,090,337	\$180,757,867
Fund 25 Developer Fees	\$30,852,823	\$26,933,108	\$3,919,715
Fund 35 County School Facilities Fund	\$3,237	\$0	\$3,237
Fund 49 Community Facilities	\$2,710,750	\$1,794,788	\$915,962
Fund 51 Bond Interest and Redemption	\$65,299,262	\$71,570,589	(\$6,271,327)
Fund 67 Self Insurance	\$12,168,009	\$12,328,878	(\$160,869)

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, 2024

<u>Measure Q Total</u>	<u>\$ 33,083,848</u>
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- | | |
|--|------------|
| ● Program Management Expenditures | 980,767 |
| ● Completed Project Expenditures: | |
| ▪ Technology Upgrades | 370,683 |
| ● In Progress Project Expenditures: | |
| ▪ Core Academic Renovation | 7,813,844 |
| ▪ District Wide Fire & Irrigation Improvements | 76,450 |
| ▪ Modernization, Repair & Upgrades | 23,842,104 |

<u>Measure R Total</u>	<u>\$ 738,869</u>
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- | | |
|-----------------------------------|---------|
| ● Program Management Expenditures | 637 |
| ● Completed Project Expenditures: | |
| ▪ Hiram Johnson Stadium | 738,232 |

<u>Measure H Total</u>	<u>\$ 63,820,565</u>
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- | | |
|-------------------------------------|------------|
| ● Program Management Expenditures | 3,290,601 |
| ● In Progress Project Expenditures: | |
| ▪ Academic and Safety Equal Access | 39,099,584 |
| ▪ PE and Athletic Programs | 8,227,156 |
| ▪ Safety and Security Improvements | 3,939,996 |
| ▪ School and Classroom Improvements | 5,825,619 |
| ▪ Technology Enhancements | 3,437,609 |

Summary of Future Projects as of June 30, 2024

<u>Project Year(s)</u>	<u>Projects</u>	<u>Estimated Budget</u>
<u>Measure Q Total</u>		<u>\$ 40,883,642</u>
2024-2025	Core Academic Renovation	6,986,002
2024-2025	Modernization, Repair, and Upgrade Projects	32,211,426
2024-2025	District Wide Fire & Irrigation Improvements	86,214
2024-2025	Program Management	1,600,000
<u>Measure H Total</u>		<u>\$ 669,575,301</u>
2024-2028	Academic and Safety Equal Access – New Construction and Major Modernization	\$ 404,712,168
2024-2028	School and Classroom Improvements – Campus Renewal / Furniture Replacement / Sustainability/Energy Reduction / STEAM and CTE Programs	\$ 237,197,125
2024-2028	Safety and Security Improvements – Safety / Path of Travel Remediation	\$ 949,218
2024-2028	PE and Athletic Programs - Playground Structures	\$ 21,716,790
2024-2028	Program Management	\$ 5,000,000

District Indebtedness

As of June 30, 2024, the District has incurred \$1,734,733,071 in long-term liabilities. Of this amount, \$909,627,354 are General Obligation Bonds and Accreted Interest backed by property tax increases voted on by District residents in 1999, 2002, 2012 and 2020, and \$48,945,000 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 and the expanding TK program.

On May 8, 2024, the State Board of Education (SBE) approved the District's waiver request for penalties related to the 2021-2022 school year, allowing the District to retain \$46 million in funding. These funds will be reinvested to enhance student learning by hiring additional certificated staff and expanding instructional time. The District's approved learning recovery plan, adds eight instructional days to both the 2024-2025 and 2025-2026 academic calendars, beginning with the first day of school on August 19, 2024. This plan addresses the academic, social, and emotional needs of students while reinforcing the District's financial stability. By retaining significant funding and proactively addressing challenges, the District continues to prioritize fiscal responsibility and invest in initiatives that support long-term student success.

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 2024-25 First Interim report projects positive cash balances at June 30 for the fiscal years 2024-25, and 2026-27

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, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments (Note 2)	\$ 976,244,789	\$ 35,846	\$ 976,280,635
Receivables	91,028,585	919	91,029,504
Internal balances	(8,820)	8,820	-
Stores inventory	1,930,798	-	1,930,798
Non-depreciable capital assets (Note 4)	120,247,807	-	120,247,807
Depreciable capital assets, net of accumulated depreciation (Note 4)	615,151,622	-	615,151,622
Total assets	<u>1,804,594,781</u>	<u>45,585</u>	<u>1,804,640,366</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow s of resources - pensions (Notes 8 and 9)	170,824,404	-	170,824,404
Deferred outflow s of resources - OPEB (Note 10)	52,956,126	-	52,956,126
Deferred loss on refunding of debt	678,019	-	678,019
Total deferred outflow s of resources	<u>224,458,549</u>	<u>-</u>	<u>224,458,549</u>
LIABILITIES			
Accounts payable	168,552,254	139	168,552,393
Unpaid claims and claim adjustment expenses (Note 5)	359,375	-	359,375
Unearned revenue	9,837,546	-	9,837,546
Long-term liabilities (Note 6):			
Due w ithin one year	55,772,280	-	55,772,280
Due after one year	1,678,960,791	-	1,678,960,791
Total liabilities	<u>1,913,482,246</u>	<u>139</u>	<u>1,913,482,385</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow s of resources - OPEB (Note 10)	207,623,047	-	207,623,047
Deferred inflow s of resources - pensions (Notes 8 and 9)	48,097,000	-	48,097,000
Deferred gain on refunding of debt	10,461,158	-	10,461,158
Total deferred inflow s of resources	<u>266,181,205</u>	<u>-</u>	<u>266,181,205</u>
NET POSITION			
Net investment in capital assets	194,418,392	-	194,418,392
Restricted:			
Legally restricted programs	164,719,477	-	164,719,477
Capital projects	33,566,810	-	33,566,810
Debt service	65,299,262	-	65,299,262
Unrestricted	(608,614,062)	45,446	(608,568,616)
Total net position	<u>\$ (150,610,121)</u>	<u>\$ 45,446</u>	<u>\$ (150,564,675)</u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024

	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	\$ 506,810,831	\$ 79,697	\$ 177,832,747	\$ 2,046,702	\$ (326,851,685)	\$ -	\$ (326,851,685)
Instruction-related services:							
Supervision and administration	50,328,624	18,718	31,845,471	-	(18,464,435)	-	(18,464,435)
Library, media and technology	3,288,261	21	473,092	-	(2,815,148)	-	(2,815,148)
School site administration	45,786,687	13,734	5,568,315	-	(40,204,638)	-	(40,204,638)
Pupil services:							
Home-to-school transportation	18,793,792	-	4,924,549	-	(13,869,243)	-	(13,869,243)
Food services	39,434,140	41,381	39,601,381	-	208,622	-	208,622
All other pupil services	55,506,602	67,189	36,338,059	-	(19,101,354)	-	(19,101,354)
General administration:							
Centralized data processing	5,916,331	-	423,095	-	(5,493,236)	-	(5,493,236)
All other general administration	32,591,471	3,349	7,822,887	-	(24,765,235)	-	(24,765,235)
Plant services	63,888,250	160,085	5,836,123	-	(57,892,042)	-	(57,892,042)
Ancillary services	6,936,462	152	2,260,160	-	(4,676,150)	-	(4,676,150)
Community services	344,576	1,675	11,319	-	(331,582)	-	(331,582)
Enterprise activities	(1,594)	-	-	-	1,594	-	1,594
Other outgo	1,320,714	3,088,918	20,453,223	-	22,221,427	-	22,221,427
Interest on long-term liabilities	39,739,325	-	-	-	(39,739,325)	-	(39,739,325)
Total governmental activities	870,684,472	3,474,919	333,390,421	2,046,702	(531,772,430)	-	(531,772,430)
Business-Type activities:							
Enterprise activities	29,025	-	-	-	-	(29,025)	(29,025)
Total governmental and business-type activities	\$ 870,713,497	\$ 3,474,919	\$ 333,390,421	\$ 2,046,702	(531,772,430)	(29,025)	(531,801,455)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					146,740,732	-	146,740,732
Taxes levied for debt service					56,462,661	-	56,462,661
Taxes levied for other specific purposes					6,260,006	-	6,260,006
Federal and state aid not restricted to specific purposes					451,291,588	-	451,291,588
Interest and investment earnings					24,437,831	2,233	24,440,064
Interagency revenues					1,086,827	-	1,086,827
Miscellaneous					12,374,372	47,191	12,421,563
Total general revenues					698,654,017	49,424	698,703,441
Change in net position					166,881,587	20,399	166,901,986
Net position, July 1, 2023					(317,491,708)	25,047	(317,466,661)
Net position, June 30, 2024					\$ (150,610,121)	\$ 45,446	\$ (150,564,675)

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024

	<u>General Fund</u>	<u>Building Fund</u>	<u>All Non-Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and investments:				
Cash in County Treasury	\$ 355,051,812	\$ 141,715,337	\$ 127,761,537	\$ 624,528,686
Cash in banks	19,442	354,489	1,623,594	1,997,525
Cash in revolving fund	150,000	-	2,000	152,000
Cash with fiscal agent	-	325,808,083	12,419,485	338,227,568
Collections awaiting deposit	-	-	14,650	14,650
Receivables	70,047,833	2,448,135	18,289,193	90,785,161
Due from other funds	7,363,775	1,490,955	8,122,254	16,976,984
Stores inventory	103,810	-	1,826,988	1,930,798
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 432,736,672</u>	<u>\$ 471,816,999</u>	<u>\$ 170,059,701</u>	<u>\$ 1,074,613,372</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 117,601,028	\$ 13,968,795	\$ 21,563,992	\$ 153,133,815
Unearned revenue	7,271,800	-	2,565,746	9,837,546
Due to other funds	9,032,709	-	9,170,166	18,202,875
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>133,905,537</u>	<u>13,968,795</u>	<u>33,299,904</u>	<u>181,174,236</u>
Fund balances:				
Nonspendable	253,810	-	1,828,988	2,082,798
Restricted	126,825,752	457,848,204	134,930,809	719,604,765
Assigned	90,000,000	-	-	90,000,000
Unassigned	81,751,573	-	-	81,751,573
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>298,831,135</u>	<u>457,848,204</u>	<u>136,759,797</u>	<u>893,439,136</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balances	<u>\$ 432,736,672</u>	<u>\$ 471,816,999</u>	<u>\$ 170,059,701</u>	<u>\$ 1,074,613,372</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, 2024

Total fund balances - Governmental Funds \$ 893,439,136

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 \$1,510,562,731 and the accumulated depreciation is \$775,163,302 (Note 4). 735,399,429

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, 2024 consisted of (Note 6):

General Obligation Bonds	\$	(885,040,439)	
Accreted interest		(24,586,915)	
Lease Revenue Bonds		(48,945,000)	
Premium on issuance		(55,060,663)	
Net pension liability (Notes 8 and 9)		(449,124,000)	
Net OPEB liability (Note 10)		(263,784,408)	
Compensated absences		(8,191,646)	(1,734,733,071)

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: 12,168,009

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: (15,160,968)

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. 678,019

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. (10,461,158)

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET -
TO THE STATEMENT OF NET POSITION
June 30, 2024

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	\$	52,956,126	
Deferred inflows of resources relating to OPEB		<u>(207,623,047)</u>	\$ (154,666,921)

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		170,824,404	
Deferred inflows of resources relating to pensions		<u>(48,097,000)</u>	<u>122,727,404</u>
 Total net position - governmental activities			 <u>\$ (150,610,121)</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, 2024

	General Fund	Building Fund	(formerly major) Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local control funding formula (LCFF):					
State apportionment	\$ 428,221,643	\$ -		\$ 19,919,234	\$ 448,140,877
Local sources	128,254,417	-		-	128,254,417
Total LCFF	<u>556,476,060</u>	<u>-</u>		<u>19,919,234</u>	<u>576,395,294</u>
Federal sources	134,250,238	-		38,155,744	172,405,982
Other state sources	131,091,542	-		29,785,410	160,876,952
Other local sources	32,347,403	14,440,184		82,449,711	129,237,298
Total revenues	<u>854,165,243</u>	<u>14,440,184</u>		<u>170,310,099</u>	<u>1,038,915,526</u>
Expenditures:					
Current:					
Certificated salaries	313,649,873	-		19,131,389	332,781,262
Classified salaries	89,944,545	819,518		19,354,341	110,118,404
Employee benefits	219,988,752	448,322		23,002,406	243,439,480
Books and supplies	27,575,132	1,732,896		21,799,192	51,107,220
Contract services and operating expenditures	139,146,057	4,860,829		5,873,743	149,880,629
Other outgo	1,320,714	-		-	1,320,714
Capital outlay	24,271,521	91,455,708		879,590	116,606,819
Debt service:					
Principal retirement	-	-		46,590,453	46,590,453
Interest	-	-		36,534,011	36,534,011
Total expenditures	<u>815,896,594</u>	<u>99,317,273</u>		<u>173,165,125</u>	<u>1,088,378,992</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,268,649</u>	<u>(84,877,089)</u>		<u>(2,855,026)</u>	<u>(49,463,466)</u>
Other financing sources (uses):					
Transfers in	3,714,761	2,043,465		1,085,010	6,843,236
Transfers out	(1,085,010)	-		(5,758,226)	(6,843,236)
Proceeds from the sale of bonds	-	338,325,000		-	338,325,000
Deposit to refunding escrow account	-	(84,009,215)		-	(84,009,215)
Debt issuance premiums	-	9,275,706		6,210,043	15,485,749
Total other financing sources (uses)	<u>2,629,751</u>	<u>265,634,956</u>		<u>1,536,827</u>	<u>269,801,534</u>
Change in fund balances	40,898,400	180,757,867		(1,318,199)	220,338,068
Fund balances, July 1, 2023	<u>257,932,735</u>	<u>277,090,337</u>	\$ 71,570,589	<u>66,507,407</u>	<u>673,101,068</u>
Changes within the reporting entity	-	-	(71,570,589)	71,570,589	-
Fund balances, July 1, 2023, as adjusted	<u>257,932,735</u>	<u>277,090,337</u>	-	<u>138,077,996</u>	<u>673,101,068</u>
Fund balances, June 30, 2024	<u>\$ 298,831,135</u>	<u>\$ 457,848,204</u>		<u>\$ 136,759,797</u>	<u>\$ 893,439,136</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, 2024

Net change in fund balances - Total Governmental Funds	\$ 220,338,068
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).	116,706,337
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(45,826,076)
In the governmental funds, the entire proceeds (loss) from the of capital assets is reported as revenue (loss). In the statement of activities, only the resulting gain or loss is reported (Note 4)	(82,330)
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).	(338,325,000)
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).	46,590,453
Payments made to the refunding escrow is an other financing use in governmental funds, but decreases the long-term liabilities in the statement of net position (Note 6).	78,250,000
Accreted interest is an expense that is not recorded in the governmental funds (Note 6).	457,436
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).	325,084
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:	(5,345,218)
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.	(4,995,608)

(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, 2024

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:	\$ (160,869)
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):	23,774,470
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).	(2,216,657)
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>77,391,497</u>
Change in net position of governmental activities	<u><u>\$ 166,881,587</u></u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FUND NET POSITION – PROPRIETARY FUNDS
June 30, 2024

	Business-Type <u>Activities</u> Cafeteria Enterprise <u>Fund</u>	Governmental <u>Activities</u> Self Insurance <u>Fund</u>
ASSETS		
Current assets:		
Cash and investments:		
Cash in County Treasury	\$ 35,933	\$ 11,074,350
Cash in banks	(87)	10
Cash with fiscal agent	-	250,000
Receivables	919	243,424
Due from other funds	8,850	1,217,380
Total current assets	45,615	12,785,164
LIABILITIES		
Current liabilities:		
Accounts payable	139	257,471
Due to other funds	30	309
Unpaid claims and claim adjustment expenses	-	359,375
Total current liabilities	169	617,155
NET POSITION		
Unrestricted	\$ 45,446	\$ 12,168,009

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, 2024

	Business-Type <u>Activities</u> Cafeteria Enterprise <u>Fund</u>	Governmental <u>Activities</u> Self Insurance <u>Fund</u>
Operating revenues:		
Self insurance premiums	\$ -	\$ 15,500,434
Other local revenue	47,191	-
	47,191	-
Total operating revenues	47,191	15,500,434
Operating expenses:		
Classified salaries	9,780	487,081
Employee benefits	2,191	259,462
Books and supplies	16,587	143,822
Contract services	467	16,775
Provision for claims and claim adjustment expenses	-	15,322,290
	29,025	16,229,430
Total operating expenses	29,025	16,229,430
Net operating income (loss)	18,166	(728,996)
Non-operating income:		
Interest income	2,233	568,127
	2,233	568,127
Change in net position	20,399	(160,869)
Total net position, July 1, 2023	25,047	12,328,878
Total net position, June 30, 2024	\$ 45,446	\$ 12,168,009

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
For the year ended June 30, 2024

	<u>Business-Type</u> <u>Activities</u> Cafeteria Enterprise <u>Fund</u>	<u>Governmental</u> <u>Activities</u> Self Insurance <u>Fund</u>
Cash flows provided by operating activities:		
Cash received from self-insurance premiums or other revenues	\$ 46,281	\$ 15,485,101
Cash paid for employee benefits	(11,971)	(746,543)
Cash paid for claims	-	(15,263,616)
Cash paid for other expenses	<u>(36,731)</u>	<u>(112,092)</u>
Net cash used in operating activities	(2,421)	(637,150)
Cash flows provided by investing activities:		
Interest income received	<u>2,233</u>	<u>568,127</u>
Change in cash and investments	(188)	(69,023)
Cash and investments, July 1, 2023	<u>36,034</u>	<u>11,393,383</u>
Cash and investments, June 30, 2024	<u><u>\$ 35,846</u></u>	<u><u>\$ 11,324,360</u></u>
Reconciliation of net operating income (loss) to net cash used in operating activities:		
Net operating income (loss)	<u>\$ 18,166</u>	<u>\$ (728,996)</u>
Adjustments to reconcile operating income (loss) to net cash used in operating activities:		
(Increase) decrease in:		
Receivables	(910)	(15,333)
Due from other funds	(8,301)	(139,634)
(Decrease) increase in:		
Unpaid claims and claim adjustment expenses	-	58,674
Accounts payable	(877)	190,456
Due to other funds	<u>(10,499)</u>	<u>(2,317)</u>
Total adjustments	<u>(20,587)</u>	<u>91,846</u>
Net cash used in operating activities	<u><u>\$ (2,421)</u></u>	<u><u>\$ (637,150)</u></u>

See accompanying notes to the financial statements.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
TRUST FUND
June 30, 2024

	Scholarship <u>Trust</u>
ASSETS	
Cash and investments:	
Cash on hand and in banks (Note 2)	\$ <u>435,519</u>
NET POSITION	
Restricted for scholarships	\$ <u><u>435,519</u></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, 2024

	Scholarship Trust
Additions:	
Other local sources	\$ <u>66,370</u>
Deduction:	
Contract services and operating expenditures	<u>62,451</u>
Change in net position	3,919
Net position, July 1, 2023	<u>431,600</u>
Net position, June 30, 2024	<u>\$ 435,519</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, 2024

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, 2024.

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, 2024

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 other funds, 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.

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 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.

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, 2024

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, 2024.

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 represents a consumption of net position that applies to future periods, 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 of debt, which 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 net pension liability and net OPEB liability.

In addition to liabilities, the Statement of Net Position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred gain on refunding, which 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 net pension liability and net OPEB liability.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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. The following is a summary of pension amounts in the aggregate:

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 112,653,465	\$ 58,170,939	\$ 170,824,404
Deferred inflows of resources	\$ 42,173,000	\$ 5,924,000	\$ 48,097,000
Net pension liability	\$ 288,638,000	\$ 160,486,000	\$ 449,124,000
Pension expense	\$ 61,432,352	\$ 20,222,057	\$ 81,654,409

Compensated Absences: Compensated absences totaling \$8,191,646 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".

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

A - Nonspendable Fund Balance: The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, 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, 2024, 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, 2024, 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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2024 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	\$ 624,528,686	\$ 11,074,350	\$ 635,603,036	\$ 35,933	\$ -
Deposits:					
Cash on hand and in banks	1,997,525	10	1,997,535	(87)	435,519
Cash in revolving fund	152,000	-	152,000	-	-
Collections awaiting deposit	14,650	-	14,650	-	-
Total deposits	2,164,175	10	2,164,185	(87)	435,519
Investments:					
Cash with fiscal agent	338,227,568	250,000	338,477,568	-	-
Total cash and investments	\$ 964,920,429	\$ 11,324,360	\$ 976,244,789	\$ 35,846	\$ 435,519

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

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2024, the carrying amount of the District's accounts was \$2,599,617 and the bank balances were \$3,270,922. \$1,014,397 of the bank balances were FDIC insured and \$2,256,525 remained uninsured.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 2 – CASH AND INVESTMENTS (Continued)

Cash with Fiscal Agent: Cash with Fiscal Agent in the Governmental Funds represents funds held by Fiscal Agents restricted for capital projects and repayment of General Obligation Bonds. The District holds their funds with the Sacramento County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis. Cash with Fiscal Agent held in the Proprietary Fund represents funds held as required by the District's third-party administrator, 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, 2024, 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, 2024, 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, 2024 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Funds:		
General	\$ 7,363,775	\$ 9,032,709
Building Fund	1,490,955	-
Non-Major Funds:		
Charter Schools	4,239,941	4,086,220
Adult Education	1,085,010	3,538,174
Child Development	2,331,058	157,657
Cafeteria	466,245	1,295,190
Developer Fees	-	92,925
Proprietary Funds:		
Cafeteria Enterprise	8,850	30
Self-Insurance	1,217,380	309
	<u>1,217,380</u>	<u>309</u>
Totals	<u>\$ 18,203,214</u>	<u>\$ 18,203,214</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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 2023-2024 fiscal year were as follows:

Transfer from the Charter Schools Fund to the General Fund for Charter fees.	\$ 2,330,603
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	34,488
Transfer from the General Fund to the Adult Education Fund for the annual contribution.	1,085,010
Transfer from the Adult Education Fund to the General Fund for indirect costs.	79,050
Transfer from the Child Development Fund to the General Fund for indirect costs.	485,656
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	784,964
Transfer from the County School Facilities Fund to the Building Fund for the allocation of State reimbursements.	<u>2,043,465</u>
	<u>\$ 6,843,236</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 4 – CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2024 is shown below:

	Balance July 1, <u>2023</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance June 30, <u>2024</u>
<u>Governmental Activities</u>				
Non-depreciable:				
Land	\$ 21,197,040	\$ -	\$ -	\$ 21,197,040
Work-in-process	54,567,927	77,518,986	33,036,146	99,050,767
Depreciable:				
Buildings	1,039,257,442	29,179,745	-	1,068,437,187
Site improvements	214,908,248	39,338,513	-	254,246,761
Equipment	<u>64,017,767</u>	<u>3,705,239</u>	<u>92,030</u>	<u>67,630,976</u>
Totals, at cost	<u>1,393,948,424</u>	<u>149,742,483</u>	<u>33,128,176</u>	<u>1,510,562,731</u>
Less accumulated depreciation:				
Buildings	(543,174,531)	(31,764,372)	-	(574,938,903)
Site improvements	(131,563,159)	(11,177,886)	-	(142,741,045)
Equipment	<u>(54,609,236)</u>	<u>(2,883,818)</u>	<u>(9,700)</u>	<u>(57,483,354)</u>
Total accumulated depreciation	<u>(729,346,926)</u>	<u>(45,826,076)</u>	<u>(9,700)</u>	<u>(775,163,302)</u>
Capital assets, net	<u>\$ 664,601,498</u>	<u>\$ 103,916,407</u>	<u>\$ 33,118,476</u>	<u>\$ 735,399,429</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 40,042,144
Food services	2,232,170
All other pupil services	1,267,925
Community services	80,864
All other general administration	1,726,016
Plant services	<u>476,957</u>
Total depreciation expense	<u>\$ 45,826,076</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 5 – SELF-INSURANCE

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, 2024 and June 30, 2023 for the years ended June 30, 2024 and June 30, 2023, respectively.

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

	June 30, <u>2023</u>	June 30, <u>2024</u>
Unpaid claim and claim adjustment expenses, beginning of year	\$ 330,273	\$ 300,701
Total incurred claims and claim adjustment expenses	13,545,833	15,322,290
Total payments	<u>(13,575,405)</u>	<u>(15,263,616)</u>
Total unpaid claims and claim adjustment expenses at end of year	<u>\$ 300,701</u>	<u>\$ 359,375</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 – LONG-TERM LIABILITIES

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2024 follows:

<u>Series</u>	<u>Interest Rate</u>	<u>Original Maturity</u>	<u>Balance July 1, 2023</u>	<u>Current Year Issuance</u>	<u>Current Year Refunded & Matured</u>	<u>Balance June 30, 2024</u>
2002 Election Series 2007 (CAB)	4.6 - 4.8%	2032	\$ 23,570,892	\$ -	\$ 2,460,453	\$ 21,110,439
2012 Election, 2013 Series A	2.0 - 5.0%	2038	10,420,000	-	10,420,000	-
2012 Election, 2013 Series B	5.7%	2038	40,000,000	-	-	40,000,000
2014 Refunding Bonds	2.0 - 5.0%	2027	20,750,000	-	4,510,000	16,240,000
2015 Refunding Bonds	2.0 - 5.0%	2030	16,615,000	-	10,180,000	6,435,000
2012 Election, 2015 Series C-1	2.0 - 5.0%	2041	59,010,000	-	10,040,000	48,970,000
2012 Election, 2016 Series D	2.0 - 4.0%	2041	11,260,000	-	1,020,000	10,240,000
2012 Election, 2017 Series E	3.0 - 5.0%	2047	87,795,000	-	14,820,000	72,975,000
2012 Election, 2017 Series C	3.0 - 5.0%	2047	9,220,000	-	845,000	8,375,000
2012 Election, 2018 Series F	2.46%	2025	1,150,000	-	500,000	650,000
2012 Election, 2019 Series D	2.375 - 5.0%	2049	22,320,000	-	1,910,000	20,410,000
2012 Election, 2021 Series G	0.32% - 4.00%	2050	65,905,000	-	-	65,905,000
2021 Refunding Bonds	4.00%	2030	23,170,000	-	5,390,000	17,780,000
2020 Election, 2022 Series A	4.0 - 5.0%	2053	225,000,000	-	55,790,000	169,210,000
2022 Refunding Bonds	5.00%	2031	52,255,000	-	3,840,000	48,415,000
2024 Refunding, Series A	5.00%	2037	-	9,020,000	-	9,020,000
2024 Refunding, Series B	4.0 - 5.25%	2049	-	66,805,000	-	66,805,000
2020 Election, 2024 Series B	4.0 - 8.0%	2055	-	262,500,000	-	262,500,000
			<u>\$ 668,440,892</u>	<u>\$ 338,325,000</u>	<u>\$ 121,725,453</u>	<u>\$ 885,040,439</u>

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2024 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 37,866,992	\$ 40,694,787	\$ 78,561,779
2026	35,585,759	45,464,955	81,050,714
2027	34,262,433	43,310,029	77,572,462
2028	20,452,362	42,524,730	62,977,092
2029	27,271,322	41,687,026	68,958,348
2030-2034	87,726,571	185,811,270	273,537,841
2035-2039	127,825,000	143,235,042	271,060,042
2040-2044	125,040,000	108,502,756	233,542,756
2045-2049	177,020,000	71,984,950	249,004,950
2050-2054	189,960,000	24,921,950	214,881,950
2055	22,030,000	440,600	22,470,600
	<u>\$ 885,040,439</u>	<u>\$ 748,578,095</u>	<u>\$ 1,633,618,534</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 – LONG-TERM LIABILITIES (Continued)

On November 14, 2007, the District issued Election of 2002, Series 2007 General Obligation Bonds totaling \$64,997,966. The Series 2007 Bonds were issued as Capital Appreciation Bonds (CABs), and the proceeds are to be used for construction related projects.

On July 16, 2013, the District issued Election of 2012, 2013 Series A and Series B General Obligation Bonds totaling \$70,000,000. Bond proceeds are to be used for construction related projects. During the year ended June 30, 2024, the District refunded all remaining maturities of the Election of 2012, 2013 Series A Bonds, and at June 30, 2024 all outstanding maturities were fully repaid.

On January 30, 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.

On January 28, 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.

On June 5, 2015, the District issued Election of 2012, 2015 Series C-1 General Obligation Bonds totaling \$66,260,000. Bond proceeds are to be used for construction related projects.

On June 8, 2016, the District issued Election of 2012, 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 Election of 2012, 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 25, 2018, the District issued Election of 2012, 2018 Series F General Obligation Bonds totaling \$10,000,000. Bond proceeds are to be used for construction related projects.

On December 12, 2019, the District issued Election of 2012, 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 Election of 2012, 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.

On July 21, 2022, the District issued Election of 2020, 2022 Series A 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. As of June 30, 2023, the refunded maturities have been fully repaid.

On February 22, 2024, the District issued 2024 General Obligation Refunding Bonds, Series A totaling \$9,020,000. Bond proceeds were used to refund all remaining maturities of the District's 2013 Series A General Obligation Bonds. As of June 30, 2024, the refunded maturities have been fully repaid.

The current refunding resulted in the recognition of an accounting gain of \$108 for the year ended June 30, 2024. In addition, the District in effect reduced its aggregate debt service payments by \$2,051,260 over the next 13 years and obtained an economic gain of \$1,320,330.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Calculations of the difference in cash flow requirements and economic gain, are as follows:

Calculation of Cash Flow Savings:

Old debt service cash flows	\$ 14,259,952
Less: New debt service cash flows	12,208,692
Total cash flow savings	\$ 2,051,260

Calculation of Economic Gain:

PV of old debt service cash flows	\$ 11,286,169
PV of new debt service cash flows	9,965,839
Total economic gain	\$ 1,320,330

Also on February 22, 2024, the District issued 2024 General Obligation Refunding Bonds, Series B totaling \$66,805,000. Bond proceeds were used to refund certain outstanding maturities of the District's General Obligation Bonds, as follows: 2015 Refunding, 2015 Series C-1, 2016 Series D, 2017 Series C, 2017 Series E, 2019 Series D, and 2022 Series A. As of June 30, 2024, the refunded maturities have been fully repaid.

The current refunding resulted in the recognition of an accounting gain of \$10,674,651 for the year ended June 30, 2024. In addition, the District in effect reduced its aggregate debt service payments by \$8,301,816 over the next 25 years and obtained an economic gain of \$4,452,122.

Calculations of the difference in cash flow requirements and economic gain, are as follows:

Calculation of Cash Flow Savings:

Old debt service cash flows	\$ 119,001,528
Less: New debt service cash flows	110,699,712
Total cash flow savings	\$ 8,301,816

Calculation of Economic Gain:

PV of old debt service cash flows	\$ 81,811,980
PV of new debt service cash flows	77,359,858
Total economic gain	\$ 4,452,122

On June 27, 2024, the District issued Election of 2020, 2024 Series B General Obligation Bonds totaling \$262,500,000. Bond proceeds are to be used for construction related projects.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 – LONG-TERM LIABILITIES (Continued)

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 <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	-	911,250	911,250
2030-2034	2,240,000	4,556,250	6,796,250
2035-2039	12,985,000	2,760,750	15,745,750
2040	<u>3,000,000</u>	<u>150,000</u>	<u>3,150,000</u>
	<u>\$ 21,485,000</u>	<u>\$ 12,198,000</u>	<u>\$ 33,683,000</u>

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

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	3,935,000	678,327	4,613,327
2030-2033	<u>12,650,000</u>	<u>1,131,704</u>	<u>13,781,704</u>
	<u>\$ 27,460,000</u>	<u>\$ 5,861,381</u>	<u>\$ 33,321,381</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the year ended June 30, 2024 is shown below:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Amounts Due Within One Year
<i>Debt:</i>					
General Obligation Bonds	\$ 668,440,892	\$ 338,325,000	\$ 121,725,453	\$ 885,040,439	\$ 37,866,992
Accreted interest	25,044,351	2,307,112	2,764,548	24,586,915	2,420,126
Lease Revenue Bonds	52,060,000	-	3,115,000	48,945,000	3,265,000
Debt issuance premiums	55,385,747	15,485,749	15,810,833	55,060,663	4,028,516
<i>Other Long-Term Liabilities:</i>					
Net Pension Liability (Notes 8 & 9)	393,568,000	55,556,000	-	449,124,000	-
Net OPEB liability (Note 10)	267,466,012	-	3,681,604	263,784,408	-
Compensated absences	5,974,989	2,216,657	-	8,191,646	8,191,646
	<u>\$ 1,467,939,991</u>	<u>\$ 413,890,518</u>	<u>\$ 147,097,438</u>	<u>\$ 1,734,733,071</u>	<u>\$ 55,772,280</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 and Community Facilities 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, 2024

NOTE 7 – FUND BALANCES

Fund balances, by category, at June 30, 2024 consisted of the following:

	General Fund	Building Fund	All Non-Major Funds	Total
Nonspendable:				
Revolving cash fund	\$ 150,000	\$ -	\$ 2,000	\$ 152,000
Stores inventory	103,810	-	1,826,988	1,930,798
	<u>253,810</u>	<u>-</u>	<u>1,828,988</u>	<u>2,082,798</u>
Subtotal nonspendable				
Restricted:				
Legally restricted programs:				
Grants	126,825,752	-	-	126,825,752
Student body activities	-	-	1,662,462	1,662,462
Adult education operations	-	-	167,168	167,168
Child development	-	-	3,561,647	3,561,647
Cafeteria operations	-	-	14,988,069	14,988,069
Charter schools	-	-	15,685,391	15,685,391
Capital projects	-	457,848,204	33,566,810	491,415,014
Debt service	-	-	65,299,262	65,299,262
	<u>126,825,752</u>	<u>457,848,204</u>	<u>134,930,809</u>	<u>719,604,765</u>
Subtotal restricted				
Assigned:				
Supplemental and Concentration Carryover Funds	90,000,000	-	-	90,000,000
	<u>90,000,000</u>	<u>-</u>	<u>-</u>	<u>90,000,000</u>
Unassigned:				
Designated for economic uncertainty	16,290,249	-	-	16,290,249
Unassigned	65,461,324	-	-	65,461,324
	<u>81,751,573</u>	<u>-</u>	<u>-</u>	<u>81,751,573</u>
Subtotal unassigned				
Total fund balances	<u>\$ 298,831,135</u>	<u>\$ 457,848,204</u>	<u>\$ 136,759,797</u>	<u>\$ 893,439,136</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/>.

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, 2024

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 established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by 2046. Under the CalSTRS Funding Plan, authority to adjust contribution rates annually within approved ranges was delegated to the Board of CalSTRS.

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

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2022-23.

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, 2022, valuation adopted by the CalSTRS board in May 2023, 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, 2023.

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.

The CalSTRS Funding Plan authorizes 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 2023, the CalSTRS board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2023-24 for a total employer contribution rate of 19.10%.

The CalSTRS employer contribution rates effective for fiscal year 2023-24 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, 2023	8.250%	10.850%	19.100%
July 1, 2024 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 20.250% total and no lower than 8.250%.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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

The District contributed \$56,967,465 to the plan for the fiscal year ended June 30, 2024.

State – The state is required to contribute 10.828 percent of the members' creditable compensation from the 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 2023, 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%.

The CalSTRS state contribution rates effective for fiscal year 2023-24 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, 2023	2.017%	6.311%	2.50%	10.828%
July 01, 2024 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.

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

At June 30, 2024, 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	\$ 288,638,000
State's proportionate share of the net pension liability associated with the District	<u>138,296,000</u>
	<u>\$ 426,934,000</u>

The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. 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, 2024, the District's proportion was 0.379 percent, which was an increase of 0.032 percent from its proportion at June 30, 2023.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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

For the year ended June 30, 2024, the District recognized pension expense of \$61,432,352 and revenue of \$20,762,475 for support provided by the State. At June 30, 2024, 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	\$ 22,682,000	\$ 15,444,000
Changes of assumptions	1,671,000	-
Net differences between projected and actual earnings on investments	1,235,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	30,098,000	26,729,000
Contributions made subsequent to measurement date	<u>56,967,465</u>	<u>-</u>
Total	<u>\$ 112,653,465</u>	<u>\$ 42,173,000</u>

\$56,967,465 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, 2025. 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>	
2025	\$ (9,091,267)
2026	\$ (15,612,267)
2027	\$ 21,757,234
2028	\$ 1,846,900
2029	\$ 7,427,900
2030	\$ 7,184,500

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, 2023 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, 2024

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

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to the actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023. The actuarial valuation as of June 30, 2022, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2022
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

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.

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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2024

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

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	38%	5.25%
Real Estate	15	4.05
Private Equity	14	6.75
Fixed Income	14	2.45
Risk Mitigating Strategies	10	2.25
Inflation Sensitive	7	3.65
Cash / Liquidity	2	0.05

* 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>\$ 484,168,000</u>	<u>\$ 288,638,000</u>	<u>\$ 126,228,000</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-2023.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, 2024 were as follows:

Members - The regular and Public Employees’ Pension Reform Act (PEPRA) member contribution rates were 7.0 percent and 8.0 percent of applicable member earnings for fiscal year 2023-2024, respectively.

Employers - The employer contribution rate was 26.68 percent of applicable member earnings.

The District contributed \$27,698,939 to the plan for the fiscal year ended June 30, 2024.

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

At June 30, 2024, the District reported a liability of \$160,486,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. 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, 2024, the District’s proportion was 0.443 percent, which was unchanged from its proportion at June 30, 2023.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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

For the year ended June 30, 2024, the District recognized pension expense of \$20,222,057. At June 30, 2024, 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	\$ 5,857,000	\$ 2,465,000
Changes of assumptions	7,394,000	-
Net differences between projected and actual earnings on investments	17,142,000	-
Changes in proportion and differences between District contributions and proportionate share of contributions	79,000	3,459,000
Contributions made subsequent to measurement date	<u>27,698,939</u>	<u>-</u>
Total	<u>\$ 58,170,939</u>	<u>\$ 5,924,000</u>

\$27,698,939 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, 2025. 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>	
2025	\$ 5,381,833
2026	\$ 5,137,833
2027	\$ 13,494,834
2028	\$ 533,500

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 expected average remaining service life of plan members, which was 3.8 years as of the June 30, 2023 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, 2024

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 the actuarial valuation as of June 30, 2022 and rolling forward the total pension liability June 30, 2023. The actuarial valuation as of June 30, 2022, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2022
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, 2022 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.

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</u> ^(1, 2)
Global Equity – cap-weighted	30.00%	4.54%
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, 2024

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 (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District’s proportionate share of the net pension liability	<u>\$ 232,022,000</u>	<u>\$ 160,486,000</u>	<u>\$ 101,364,000</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.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2024

NOTE 10 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information about the 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 are included in the CERBT, which is included in the CalPERS Annual Comprehensive Financial Report (ACFR). Copies of the CalPERS’ ACFR may be obtained from the CalPERS Executive Office – 400 P Street – Sacramento, CA 95814.

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

Benefits Provided: Sacramento City Unified School District’s Retired Employees Healthcare Plan (REHP) is a single employer defined benefit healthcare plan administered by the Sacramento City Unified School District and 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 Board of Education has the authority to establish or amend the benefit terms offered by REHP, and also retains the authority to establish requirements for paying REHP benefits as they come due.

Employees Covered by Benefit Terms: The following is a table of plan participants as of the June 30, 2024 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 District’s Board of Education. Contributions to the Plan are voluntary. Contributions to the Plan from the District were \$22,463,046, for the year ended June 30, 2024.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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

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%	4.40%	4.50%
Fixed Income	23	(1.00)	2.20
Real Estate Investment Trusts	20	3.00	3.90
Treasury Inflation-Protected Securities	5	(1.80)	1.30
Commodities	3	0.80	1.20
*Geometric average			

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

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

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

Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2023, based on an actuarial valuation as of June 30, 2022.

Actuarial Assumptions: The total OPEB liability in the June 30, 2023 measurement 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, 2023
Actuarial Method	Entry age normal, level percent of pay
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, 2023, determined as a blend of asset returns and the 20-year high grade municipal bond rate at measurement.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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

Salary increases	3.0% per year,
Health care cost trend rate	15% for Kaiser Certificated plans, 9% for Kaiser Classified and Management plans, 6.8% for all others.
Mortality	2020 CalSTRS for certificated employees, and 2021 CalPERS for classified employees
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</p> <p>25% of active employees who qualify access for 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</p>

Changes in the Net OPEB Liability:

	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance, June 30, 2023	\$ 392,127,242	\$ 124,661,230	\$ 267,466,012
Changes for the year:			
Service cost	8,617,093	-	8,617,093
Interest	23,822,516	-	23,822,516
Employer contributions	-	28,080,859	(28,080,859)
Investment income	-	8,076,593	(8,076,593)
Administrative expense	-	(36,239)	36,239
Benefit payments	(20,422,538)	(20,422,538)	-
Net change	<u>12,017,071</u>	<u>15,698,675</u>	<u>(3,681,604)</u>
Balance, June 30, 2024	<u>\$ 404,144,313</u>	<u>\$ 140,359,905</u>	<u>\$ 263,784,408</u>

There were no changes between the measurement date and the year ended June 30, 2024, which had a significant effect on the District's total OPEB liability.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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

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 (6.10%)	1% Increase <u>(7.10%)</u>
Net OPEB liability	<u>\$ 319,748,635</u>	<u>\$ 263,784,408</u>	<u>\$ 217,632,477</u>

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% <u>Decrease</u>	Healthcare Cost Trend Rates Rate*	1% <u>Increase</u>
Net OPEB liability	<u>\$ 212,646,559</u>	<u>\$ 263,784,408</u>	<u>\$ 327,520,636</u>

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

For the year ended June 30, 2024, the District recognized OPEB expense of \$54,928,451. At June 30, 2024, 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	\$ 20,460,126	\$ 90,679,665
Changes of assumptions	791,649	116,943,382
Net differences between projected and actual earnings on investments	9,241,305	-
Benefits paid subsequent to measurement date	<u>22,463,046</u>	<u>-</u>
Total	<u>\$ 52,956,126</u>	<u>\$ 207,623,047</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

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

\$22,463,046 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, 2025. 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 <u>June 30,</u>	
2025	\$ (71,016,011)
2026	\$ (44,252,152)
2027	\$ (40,576,718)
2028	\$ (13,739,337)
2029	\$ (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, 2023 measurement date. Changes in assumptions and differences between expected and actual experience are amortized over a closed period of 6.75 years.

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, 2023 (most recent information available):

Total assets	\$ 223,071,864
Deferred outflows	\$ 4,747,151
Total liabilities	\$ 106,527,925
Deferred inflows	\$ 1,649,206
Total net position	\$ 119,641,884
Total revenues	\$ 78,661,963
Total expenses	\$ 82,253,824
Change in net position	\$ (3,591,861)

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 – COMMITMENTS AND 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, 2024, the District had approximately \$15.4 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. According to the 2023-24 Third Interim Financial 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.

REQUIRED SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2024

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
LCFF:				
State apportionment	\$ 386,672,084	\$ 317,236,071	\$ 428,221,643	\$ 110,985,572
Local sources	116,152,896	127,807,262	128,254,417	447,155
Total LCFF	<u>502,824,980</u>	<u>445,043,333</u>	<u>556,476,060</u>	<u>111,432,727</u>
Federal sources	99,571,861	158,497,852	134,250,238	(24,247,614)
Other state sources	111,824,544	142,265,466	131,091,542	(11,173,924)
Other local sources	6,184,125	13,888,329	32,347,403	18,459,074
Total revenues	<u>720,405,510</u>	<u>759,694,980</u>	<u>854,165,243</u>	<u>94,470,263</u>
Expenditures:				
Current:				
Certificated salaries	249,366,493	255,924,218	313,649,873	(57,725,655)
Classified salaries	77,035,457	90,985,591	89,944,545	1,041,046
Employee benefits	220,787,232	227,484,023	219,988,752	7,495,271
Books and supplies	38,736,989	60,408,114	27,575,132	32,832,982
Contract services and operating expenditures	111,859,298	155,148,399	139,146,057	16,002,342
Other outgo	242,830	105,025	1,320,714	(1,215,689)
Capital outlay	946,177	26,253,269	24,271,521	1,981,748
Total expenditures	<u>698,974,476</u>	<u>816,308,639</u>	<u>815,896,594</u>	<u>412,045</u>
Excess of revenues over expenditures	<u>21,431,034</u>	<u>(56,613,659)</u>	<u>38,268,649</u>	<u>94,882,308</u>
Other financing sources (uses):				
Transfers in	2,475,399	2,475,399	3,714,761	1,239,362
Transfers out	-	(107,138)	(1,085,010)	(977,872)
Total other financing sources (uses)	<u>2,475,399</u>	<u>2,368,261</u>	<u>2,629,751</u>	<u>261,490</u>
Change in fund balance	23,906,433	(54,245,398)	40,898,400	95,143,798
Fund balance, July 1, 2023	<u>257,932,735</u>	<u>257,932,735</u>	<u>257,932,735</u>	<u>-</u>
Fund balance, June 30, 2024	<u>\$ 281,839,168</u>	<u>\$ 203,687,337</u>	<u>\$ 298,831,135</u>	<u>\$ 95,143,798</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, 2024

	Last 10 Fiscal Years						
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
TOTAL OPEB LIABILITY							
Service cost	\$ 33,273,763	\$ 28,429,909	\$ 20,002,277	\$ 22,361,924	\$ 8,647,600	\$ 9,390,965	\$ 8,617,093
Interest on total OPEB liability	24,982,078	28,454,100	25,888,179	26,023,049	28,912,863	30,032,848	23,822,516
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	(20,462,037)	(19,351,654)	(19,644,632)	(18,690,251)	(21,345,655)	(19,742,892)	(20,422,538)
Net change in total OPEB liability	(51,989,448)	(181,564,760)	55,287,222	(239,174,756)	27,073,896	(50,012,770)	12,017,071
Total OPEB liability - beginning of year (a)	832,507,858	780,518,410	598,953,650	654,240,872	415,066,116	442,140,012	392,127,242
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>	<u>\$ 404,144,313</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	\$ 28,080,859
Net investment income	3,951,473	4,395,048	4,575,947	3,013,601	26,761,724	(17,926,043)	8,076,593
Administrative expenses	(19,446)	(29,756)	(15,667)	(42,420)	(36,839)	(33,922)	(36,239)
Other expenses	-	(72,482)	-	-	-	-	-
Benefit payments	(20,462,037)	(19,351,654)	(19,644,632)	(18,690,251)	(21,345,655)	(19,742,892)	(20,422,538)
Change in plan fiduciary net position	31,470,834	18,019,986	13,555,905	10,994,004	36,578,650	(9,245,267)	15,698,675
Fiduciary trust net position - beginning of year (c)	23,287,118	54,757,952	72,777,938	86,333,843	97,327,847	133,906,497	124,661,230
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>	<u>\$ 140,359,905</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>	<u>\$ 267,466,012</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>	<u>\$ 263,784,408</u>
Plan fiduciary net position as a percentage of the total OPEB liability	7%	12%	13%	23%	30%	32%	35%
Covered employee payroll	\$ 263,777,849	\$ 284,495,904	\$ 271,833,894	\$ 279,376,002	\$ 302,034,133	\$ 343,087,661	\$ 326,710,014
Net OPEB liability as a percentage of covered employee payroll	275%	185%	209%	114%	102%	78%	81%

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, 2024

	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>	<u>2024</u>
Actuarially determined contribution	\$ 41,766,451	\$ 29,997,546	\$ 30,861,105	\$ 31,958,000	\$ 28,427,786	\$ 29,218,878	\$ 24,494,972
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>	<u>(22,463,046)</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>	<u>\$ 2,031,926</u>
Covered employee payroll	\$ 284,495,904	\$ 271,833,894	\$ 279,376,002	\$ 302,034,133	\$ 343,087,662	\$ 326,710,014	\$ 406,289,446
Contributions as a percentage of covered employee payroll	11.63%	10.54%	9.56%	10.33%	8.29%	8.60%	5.53%

*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, 2024

	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>	<u>2024</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%	0.379%
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	\$288,638,000
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>	<u>138,296,000</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>	<u>\$426,934,000</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	\$222,743,000
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%	129.58%
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%	80.62%

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

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2024

	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>	<u>2024</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%	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	\$ 160,486,000
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	\$ 77,387,000
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%	207.38%
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%	69.96%

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

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2024

	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>	<u>2024</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	\$ 56,967,465
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>	<u>(56,967,465)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<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	\$ 298,259,000
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%	19.10%

* 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, 2024

	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>	<u>2024</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	\$ 27,698,939
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>	<u>(27,698,939)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<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	\$ 103,819,000
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%	26.68%

See accompanying note to required supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2024

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 rates used for the net OPEB liability were 2.92, 3.56, 4.25, 3.90, 7.00, 6.80, 6.10, and 6.10 percent in the measurement periods as of June 30, 2016, 2017, 2018, 2019, 2020, 2021, 2022 and 2023, respectively.

The following are the assumptions for the Public Employer's Retirement Fund B (PERF B) Plan:

Assumption	Measurement Period								
	As of June 30, 2023	As of June 30, 2022	As of June 30, 2021	As of June 30, 2020	As of June 30, 2019	As of June 30, 2018	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Inflation rate	2.30%	2.30%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Discount rate	6.90%	6.90%	7.15%	7.15%	7.15%	7.15%	7.65%	7.65%	7.50%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
 For the Year Ended June 30, 2024

NOTE 1 - PURPOSE OF SCHEDULES (Continued)

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

<u>Assumption</u>	<u>Measurement Period</u>								
	<u>As of June 30, 2023</u>	<u>As of June 30, 2022</u>	<u>As of June 30, 2021</u>	<u>As of June 30, 2020</u>	<u>As of June 30, 2019</u>	<u>As of June 30, 2018</u>	<u>As of June 30, 2017</u>	<u>As of June 30, 2016</u>	<u>As of June 30, 2015</u>
Consumer price inflation	2.75%	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%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2024

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	County School Facilities Fund	Community Facilities Fund	(formerly major) Bond Interest and Redemption Fund	Total
ASSETS										
Cash and investments:										
Cash in County Treasury	\$ -	\$ 16,285,276	\$ 758,954	\$ 1,395,677	\$ 7,539,322	\$ 30,575,738	\$ 3,253	\$ 2,694,256	\$ 68,509,061	\$127,761,537
Cash in banks	1,662,462	-	143,820	25,977	(466,209)	257,544	-	-	-	1,623,594
Cash in revolving account	-	-	-	-	2,000	-	-	-	-	2,000
Collections Awaiting Deposit	-	-	-	-	14,650	-	-	-	-	14,650
Cash with Fiscal Agent	-	-	-	-	-	-	-	-	12,419,485	12,419,485
Receivables	-	1,766,539	2,610,964	2,197,161	10,409,709	114,470	(16)	16,494	1,173,872	18,289,193
Due from other funds	-	4,239,941	1,085,010	2,331,058	466,245	-	-	-	-	8,122,254
Stores inventory	5,934	-	-	-	1,821,054	-	-	-	-	1,826,988
Total assets	<u>\$ 1,668,396</u>	<u>\$ 22,291,756</u>	<u>\$ 4,598,748</u>	<u>\$ 5,949,873</u>	<u>\$ 19,786,771</u>	<u>\$ 30,947,752</u>	<u>\$ 3,237</u>	<u>\$ 2,710,750</u>	<u>\$ 82,102,418</u>	<u>\$170,059,701</u>
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ -	\$ 2,224,315	\$ 453,709	\$ 565,710	\$ 1,515,098	\$ 2,004	\$ -	\$ -	\$ 16,803,156	\$ 21,563,992
Unearned revenue	-	295,830	439,697	1,664,859	165,360	-	-	-	-	2,565,746
Due to other funds	-	4,086,220	3,538,174	157,657	1,295,190	92,925	-	-	-	9,170,166
Total liabilities	<u>-</u>	<u>6,606,365</u>	<u>4,431,580</u>	<u>2,388,226</u>	<u>2,975,648</u>	<u>94,929</u>	<u>-</u>	<u>-</u>	<u>16,803,156</u>	<u>33,299,904</u>
Fund balances:										
Nonspendable	5,934	-	-	-	1,823,054	-	-	-	-	1,828,988
Restricted	1,662,462	15,685,391	167,168	3,561,647	14,988,069	30,852,823	3,237	2,710,750	65,299,262	134,930,809
Total fund balance	<u>1,668,396</u>	<u>15,685,391</u>	<u>167,168</u>	<u>3,561,647</u>	<u>16,811,123</u>	<u>30,852,823</u>	<u>3,237</u>	<u>2,710,750</u>	<u>65,299,262</u>	<u>136,759,797</u>
Total liabilities and fund balances	<u>\$ 1,668,396</u>	<u>\$ 22,291,756</u>	<u>\$ 4,598,748</u>	<u>\$ 5,949,873</u>	<u>\$ 19,786,771</u>	<u>\$ 30,947,752</u>	<u>\$ 3,237</u>	<u>\$ 2,710,750</u>	<u>\$ 82,102,418</u>	<u>\$170,059,701</u>

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 ALL NON-MAJOR FUNDS
 For the Year Ended June 30, 2024

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Developer Fees Fund	County School Facilities Fund	Community Facilities Fund	(formerly major) Bond Interest and Redemption Fund	Total
Revenues:										
LCFF	\$ -	\$ 19,919,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,919,234
Federal sources	-	447,615	1,046,420	7,076,077	29,585,632	-	-	-	-	38,155,744
Other state sources	-	3,971,547	3,296,149	10,286,159	9,785,680	-	2,043,465	-	402,410	29,785,410
Other local sources	1,649,407	1,093,695	2,370,149	839,445	1,223,183	8,388,946	3,237	2,107,259	64,774,390	82,449,711
Total revenues	1,649,407	25,432,091	6,712,718	18,201,681	40,594,495	8,388,946	2,046,702	2,107,259	65,176,800	170,310,099
Expenditures:										
Current:										
Certificated salaries	-	11,115,825	2,643,008	5,372,556	-	-	-	-	-	19,131,389
Classified salaries	-	1,354,440	1,668,165	3,048,951	13,282,785	-	-	-	-	19,354,341
Employee benefits	-	6,547,545	2,450,208	5,714,877	8,289,776	-	-	-	-	23,002,406
Books and supplies	1,551,044	768,035	159,286	942,680	18,378,147	-	-	-	-	21,799,192
Contract services and operating expenditures	-	3,087,381	1,617,908	284,870	732,310	135,624	-	15,650	-	5,873,743
Capital outlay	-	28,652	73,943	30,303	703,732	42,960	-	-	-	879,590
Debt service:										
Principal retirement	-	-	-	-	-	3,115,000	-	-	43,475,453	46,590,453
Interest	-	-	-	-	-	1,175,647	-	1,175,647	34,182,717	36,534,011
Total expenditures	1,551,044	22,901,878	8,612,518	15,394,237	41,386,750	4,469,231	-	1,191,297	77,658,170	173,165,125
Excess (deficiency) of revenues over (under) expenditures	98,363	2,530,213	(1,899,800)	2,807,444	(792,255)	3,919,715	2,046,702	915,962	(12,481,370)	(2,855,026)
Other financing uses:										
Transfers in	-	-	1,085,010	-	-	-	-	-	-	1,085,010
Transfers out	-	(2,365,091)	(79,050)	(485,656)	(784,964)	-	(2,043,465)	-	-	(5,758,226)
Debt issuance premiums	-	-	-	-	-	-	-	-	6,210,043	6,210,043
Total other financing uses	-	(2,365,091)	1,005,960	(485,656)	(784,964)	-	(2,043,465)	-	6,210,043	1,536,827
Net change in fund balances	98,363	165,122	(893,840)	2,321,788	(1,577,219)	3,919,715	3,237	915,962	(6,271,327)	(1,318,199)
Fund balances, July 1, 2023	1,570,033	15,520,269	1,061,008	1,239,859	18,388,342	26,933,108	-	1,794,788	-	66,507,407
Changes within the District	-	-	-	-	-	-	-	-	71,570,589	71,570,589
Fund balances July 1, 2023, adjusted	1,570,033	15,520,269	1,061,008	1,239,859	18,388,342	26,933,108	-	1,794,788	71,570,589	138,077,996
Fund balances, June 30, 2024	\$ 1,668,396	\$ 15,685,391	\$ 167,168	\$ 3,561,647	\$ 16,811,123	\$ 30,852,823	\$ 3,237	\$ 2,710,750	\$ 65,299,262	\$ 136,759,797

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2024

<u>District</u>	<u>Second Period Report</u>	<u>Audited Second Period Report</u>	<u>Annual Report</u>	<u>Audited Annual Report</u>
Certificate Number:	6E9B12C5	*	FE5A508B	*
Elementary:				
Transitional Kindergarten through Third	10,264	10,264	10,296	10,296
Fourth through Sixth	7,895	7,894	7,882	7,881
Seventh and Eighth	5,482	5,482	5,458	5,458
Special Education	134	134	138	138
Community Day School	13	13	15	15
	<u>23,788</u>	<u>23,787</u>	<u>23,789</u>	<u>23,788</u>
Secondary:				
Ninth through Twelfth	9,809	9,809	9,720	9,720
Special Education	77	77	77	77
Total Secondary	<u>9,886</u>	<u>9,886</u>	<u>9,797</u>	<u>9,797</u>
District ADA Totals	<u><u>33,674</u></u>	<u><u>33,673</u></u>	<u><u>33,586</u></u>	<u><u>33,585</u></u>
<u>Charter Schools</u>				
Certificate Number:		BA01275		E778C68B
Bowling Green Elementary - Classroom-Based:				
Transitional Kindergarten through Third		370		369
Fourth through Sixth		290		288
Total Bowling Green Elementary Charter		<u>660</u>		<u>657</u>
Certificate Number:		6E8BBCCE		FF89259B
George Washington Carver School of Arts and Science - Classroom-Based:				
Ninth through Twelfth		155		153
Certificate Number:		A57C60A2		6A262DBF
New Joseph Bonnheim - Classroom-Based:				
Transitional Kindergarten through Third		128		190
Fourth through Sixth		108		108
Total New Joseph Bonnheim Charter		<u>236</u>		<u>298</u>
Certificate Number:		FF6ADAAAB		A5056E0C
New Technology High - Classroom-Based:				
Ninth through Twelfth		138		138
Certificate Number:		7311B0D3		4FC830DB
The Met Sacramento High School - Non-Classroom-Based:				
Ninth through Twelfth		197		194
Total Charter Schools		<u><u>1,386</u></u>		<u><u>1,440</u></u>

* Average Daily Attendance (ADA) for the District has been adjusted to reflect the impact of Finding 2024-004

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2024

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	<u>2023-24 Actual Minutes Offered</u>	<u>Number of Credited Minutes in Form J-13A⁽¹⁾</u>	<u>2023-24 Total Reported Minutes</u>	<u>2023-24 Actual Days Offered</u>	<u>Number of Credited Days in Form J-13A⁽¹⁾</u>	<u>2023-24 Total Reported Days</u>	<u>Status</u>
<u>District</u>								
Kindergarten	36,000	36,000	-	36,000	180	-	180	In compliance
Grade 1	50,400	50,492	-	50,492	180	-	180	In compliance
Grade 2	50,400	50,492	-	50,492	180	-	180	In compliance
Grade 3	50,400	50,492	-	50,492	180	-	180	In compliance
Grade 4	54,000	54,008	-	54,008	180	-	180	In compliance
Grade 5	54,000	54,008	-	54,008	180	-	180	In compliance
Grade 6	54,000	54,008	-	54,008	180	-	180	In compliance
Grade 7	54,000	54,204	-	54,204	180	-	180	In compliance
Grade 8	54,000	54,204	-	54,204	180	-	180	In compliance
Grade 9	64,800	64,800	-	64,800	179	1	180	In compliance
Grade 10	64,800	64,800	-	64,800	179	1	180	In compliance
Grade 11	64,800	64,800	-	64,800	179	1	180	In compliance
Grade 12	64,800	64,800	-	64,800	179	1	180	In compliance
<u>Bowling Green Charter School - Classroom Based</u>								
Kindergarten	36,000	43,205	-	43,205	180	-	180	In compliance
Grade 1	50,400	50,492	-	50,492	180	-	180	In compliance
Grade 2	50,400	50,492	-	50,492	180	-	180	In compliance
Grade 3	50,400	50,492	-	50,492	180	-	180	In compliance
Grade 4	54,000	54,008	-	54,008	180	-	180	In compliance
Grade 5	54,000	54,008	-	54,008	180	-	180	In compliance
Grade 6	54,000	54,008	-	54,008	180	-	180	In compliance

⁽¹⁾ During the audit year, the District closed West Campus High School for one day (February 5, 2024) in response to weather-related issues. A Form J-13A waiver was requested to receive credit for the 1 day and 381 instructional minutes in grade span 9 through 12, that were lost due to the closure. The District received CDE approval for its Form J-13A waiver request on August 26, 2024. All other District sites remained open for the originally planned instructional minutes and days for the 2023-24 year. Excluding the one-day closure, other sites of the District offered lower minutes than those offered by West Campus High School and therefore the credited minutes are not presented in the above Schedule of Instructional Time.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2024

<u>Grade Level</u>	<u>Statutory Minutes Requirement</u>	<u>2023-24 Actual Minutes Offered</u>	<u>Number of Credited Minutes in Form J-13A⁽²⁾</u>	<u>2023-24 Total Reported Minutes</u>	<u>2023-24 Actual Days Offered</u>	<u>Number of Credited Days in Form J-13A⁽²⁾</u>	<u>2023-24 Total Reported Days</u>	<u>Status</u>
<u>George Washington Carver School of Arts and Science - Classroom Based</u>								
Grade 9	64,800	64,800	-	64,800	180	-	180	In compliance
Grade 10	64,800	64,800	-	64,800	180	-	180	In compliance
Grade 11	64,800	64,800	-	64,800	180	-	180	In compliance
Grade 12	64,800	64,800	-	64,800	180	-	180	In compliance
<u>New Joseph Bonnheim Charter School - Classroom Based</u>								
Kindergarten	36,000	36,000	-	36,000	180	-	180	In compliance
Grade 1	50,400	50,552	-	50,552	180	-	180	In compliance
Grade 2	50,400	50,552	-	50,552	180	-	180	In compliance
Grade 3	50,400	50,552	-	50,552	180	-	180	In compliance
Grade 4	54,000	54,068	-	54,068	180	-	180	In compliance
Grade 5	54,000	54,068	-	54,068	180	-	180	In compliance
Grade 6	54,000	54,068	-	54,068	180	-	180	In compliance
<u>New Technology High School - Classroom Based</u>								
Grade 9	64,800	64,601	402	65,003	174	1	175	In compliance
Grade 10	64,800	64,601	402	65,003	174	1	175	In compliance
Grade 11	64,800	64,601	402	65,003	174	1	175	In compliance
Grade 12	64,800	64,601	402	65,003	174	1	175	In compliance

⁽²⁾ During the audit year, the District closed New Technology High School for one day (February 5, 2024) in response to weather-related issues. All other charter school sites remained open for the originally planned instructional minutes and days for the 2023-24 year. A Form J-13A waiver was requested to receive credit for the 1 day and 402 instructional minutes in grade span 9 through 12, that were lost due to the closure. The District received approval for its Form J-13A waiver request on November 20, 2024.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Assistance Listing (AL) 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	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	13379	\$ 8,435,249
84.027	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISP	10115	25,777
84.027	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervening	10119	1,435,895
84.173	Special Ed: IDEA Preschool Grants, Part B, Sec 619	15639	230,848
84.173	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	10131	40,801
84.027A	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	15197	452,913
84.173A	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	13431	2,238
84.027A	Special Ed: IDEA Quality Assurance & Focused Monitoring	13693	66,000
84.173A	Special Ed: Alternate Dispute Resolution, Part B, Sec 611	13007	39,559
Subtotal Special Education Cluster			10,729,280
Adult Education Programs:			
84.002A	Adult Education: Adult Basic Education & ESL Section 231	14508	44,225
84.002	Adult Education: Adult Basic Secondary Education Section 231	13978	12,600
84.002A	Adult Education: English Literacy and Civics Education Local Grant	14109	6,500
Subtotal Adult Education Programs			63,325
Career and Technical Education Programs:			
84.048	Strengthening Career and Technical Education for the 21st Century (Perkins V): Adult, Section 132	14894	33,525
84.048	Carl D. Perkins Career and Technical Education: Secondary, Sec 131	15294	839,992
Subtotal Career and Technical Education Programs			873,517
Title I Programs:			
84.010	ESEA: Title I, Part Basic Grants Low-Income and Neglected	14329	19,046,684
84.010	ESEA: School Improvement Funding for LEAs	15438	887,072
Subtotal Title I Programs			19,933,756
Title III Programs:			
84.365	ESEA: Title III, Immigrant Student Program	14346	2,097
84.365	ESEA: Title III, English Learner Student Program	15146	1,330,525
Subtotal Title III Programs:			1,332,622

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Assistance Listing (AL) Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education - Passed through California Department of Education (Continued)</u>			
	COVID-19: Education Stabilization Fund (ESF) Programs:		
84.425	COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	15547	\$ 8,197,788
84.425	COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	15559	56,207,454
84.425U	COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	10155	478,668
84.425D	COVID-19: Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	15618	2,560,791
84.425C	COVID-19: Expanded Learning Opportunities (ELO) Grant GEER II	15619	4,953,499
84.425U	COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	15620	733,392
84.425U	COVID-19: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	15621	352,189
84.425	COVID-19: ASES Rate Increase: ESSER III State Reserve Summer Learning Programs	15652	20,681
84.425	COVID-19: 21st Century Community Learning Centers Rate Increase ESSER III State Reserve Afterschool Programs	15651	266,069
84.425	COVID-19: American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program	15564	12,423,270
84.425	COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	15566	1,574,890
84.425	COVID-19: Adult Ed Support	*	6,432
84.425	COVID-19: Housing Assistance	*	1,239
84.425F	COVID-19: Higher Education Emergency Relief Funds (HEERF)	*	5,037
	Subtotal COVID-19: ESF Programs		<u>87,781,399</u>
84.126	Department of Rehabilitation: Workability II, Transitions Partnership	10006	114,068
84.196	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	14332	77,069
84.060	Indian Education (From Federal Government)	10011	35,237
84.063	Financial Aid Pell Grant	*	161,610
84.287	ESEA: Title IV, Part B, 21st Century Community Learning Centers	14349	3,149,062
84.336	Sacramento STEM Power	*	3,785
84.367	ESEA: Title II, Part A, Supporting Effective Instruction	14341	1,881,344
84.424	ESEA: Title IV, Part A, Student Support and Academic Enrichment	15396	<u>1,540,373</u>
	Total U.S. Department of Education		<u>127,676,447</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Assistance Listing (AL) 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>			
	CCDF Cluster:		
93.575	COVID-19: Child Development: Coronavirus Response and Relief Supplemental Appropriations Act - One-time Stipend	15640	\$ 63,386
93.575	COVID-19: Child Development: ARP California State Preschool Program - Rate Supplements	15641	10,086
93.596	Child Development: Federal Child Care, Center-based	15136	90,839
93.575	Child Development: Facility Stabilization Stipends	*	5,283
	Subtotal CCDF Cluster		<u>169,594</u>
93.674	Chafee Foster Care Independent Living	*	91,947
93.600	Head Start - Head Start Cluster	10016	6,989,564
93.566	Refugee Cash and Medical Assistance Program	*	256,602
	Total U.S. Department Health and Human Services		<u>7,507,707</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	13396	22,342,373
10.555	Supply Chain Assistance (SCA) Funds	15655	1,491,755
10.555	SNP COVID-19 Emergency Operational Costs Reimbursement	15637	15,003
10.555	Local Food for Schools	15708	259,975
10.559	Child Nutrition: Summer Food Service Program Operations	13004	552,586
10.582	Child Nutrition: Fresh Fruit and Vegetable Program	14968	3,202
	Subtotal Child Nutrition Cluster		<u>24,664,894</u>
	Child and Adult Care Food Programs (CACFP):		
10.558	COVID-19: Child Care Food Program - Emergency Operational Operational Costs Reimbursement (ECR)	15577	2,164
10.558	Child Nutrition: CACFP Claims - Centers and Family Day Care	13393	3,752,064
	Subtotal CACFP Programs		<u>3,754,228</u>
	Total U.S. Department of Agriculture		<u>28,419,122</u>
<u>U.S. Department of Defense</u>			
12.357	ROTC Language and Culture Training Grants	*	<u>278,984</u>

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2024

Assistance Listing (AL) <u>Number</u>	<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Federal Expend- itures</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>270,678</u>
<u>Federal Emergency Management Agency - Passed through</u>			
<u>California Department of Education</u>			
97.036	FEMA Public Assistance Funds	10014	<u>7,162,887</u>
	Total Federal Programs		<u>\$ 171,315,825</u>

* Pass-Through Entity Identifying Number either not available or not applicable.

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, 2024

	Bond Interest and Redemption <u>Fund</u>
June 30, 2024 Unaudited Actual Financial Reporting Ending Fund Balance	\$ 48,064,933
To record debt issuance premiums for 2022 General Obligation Bonds not recorded by the Sacramento County Treasurer	<u>17,234,329</u>
June 30, 2024 Audited Financial Statements Ending Fund Balance	<u>\$ 65,299,262</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, 2024
(UNAUDITED)

	(Budget) <u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
<u>General Fund</u>				
Revenues and other financing sources	\$ 672,582,956	\$ 857,880,004	\$ 801,244,023	\$ 626,008,259
Expenditures	761,345,639	815,896,594	653,164,085	639,401,977
Other uses and transfers out	-	1,085,010	-	2,660,202
Total outgo	761,345,639	816,981,604	653,164,085	642,062,179
Change in fund balance	\$ (88,762,683)	\$ 40,898,400	\$ 148,079,938	\$ (16,053,920)
Ending fund balance	\$ 210,068,452	\$ 298,831,135	\$ 257,932,735	\$ 109,852,797
Available reserves	\$ 21,773,174	\$ 81,751,573	\$ 46,528,353	\$ 48,796,417
Designated for economic uncertainties	\$ 15,137,654	\$ 16,290,249	\$ 13,039,261	\$ 12,763,716
Undesignated fund balance	\$ 6,635,520	\$ 65,461,324	\$ 33,489,092	\$ 36,032,701
Available reserves as percentages of total outgo	<u>2.9%</u>	<u>10.0%</u>	<u>7.1%</u>	<u>7.6%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ 1,678,960,791	\$ 1,734,733,071	\$ 1,467,939,991	\$ 1,150,304,688
Average daily attendance at P-2, excluding Adult and Charter School	<u>33,517</u>	<u>33,673</u>	<u>33,727</u>	<u>32,673</u>

The fund balance of the General Fund has increased by \$172,924,418 over the past three years. The District has incurred operating surpluses in two of the past three years and anticipates incurring an operating deficit during the 2024-2025 fiscal year. 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, 2024, the District has met this requirement.

Total long-term liabilities have increased by \$584,428,383 over the past two years.

Average daily attendance has increased by 1,000 over the past two years. The District anticipates a decrease of 156 ADA for the 2024-2025 fiscal year.

See accompanying notes to supplementary information.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF CHARTER SCHOOLS
 For the Year Ended June 30, 2024

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

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENDITURES
For the Year Ended June 30, 2024

	<u>Academic and Support Services*</u>	<u>Child Care*</u>
Revenues		
Other local sources	\$ 211,279	\$ 315,886
Expenditures:		
Certificated salaries	125,621	128,449
Classified salaries	-	44,609
Employee benefits	71,673	124,328
Books and supplies	14,043	211
Contract services and operating expenditures	(58)	878
Indirect costs	-	17,411
Total expenditures	211,279	315,886
Change in fund balance	-	-
Fund balance, July 1, 2023	-	-
Fund balance, June 30, 2024	\$ -	\$ -

* Revenues and expenditures for the First 5 Grant are reflected in the District's Child Development Fund. See pages 72 to 73 of the financial statements for a complete presentation of the Child Development Fund.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2024

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 Expenditures of Federal Awards: The Schedule of Expenditures 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 2024-2025 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, 2024, the District did not adopt this program.

OTHER INFORMATION

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ORGANIZATION
June 30, 2024

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 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, thirty-six preschool programs, three before/after school children's centers, and thirty-three transitional kindergarten programs.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Lavinia Grace Phillips	President	December 2024
Jasjit Singh	Vice President	December 2026
Chinua Rhodes	Second Vice President	December 2024
Tara Jeane	Member	December 2026
Christina Pritchett	Member	December 2024
Jamee Villa	Member	December 2024
Taylor Kayatta	Member	December 2026
Gracie Miller Segura ⁽¹⁾	Student Member	June 2024

ADMINISTRATION

Lisa Allen
Superintendent

Mary Hardin Young
Deputy Superintendent

Brian Heap
Chief Communications Officer

Janea Marking
Chief Business and Operations Officer

Cancy McArn
Chief Human Resources Officer and Lead Negotiator

Timothy Rocco
Chief Information Officer

Yvonne Wright
Chief Academic Officer

⁽¹⁾ In June 2024, Justine Chueh-Griffith was voted into office as Student Board Member for the 2024-25 year.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE
AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

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 *2023-2024 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, 2024.

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, 2024.

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 *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the *2023-2024 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 noted in the table below.

Matters Giving Rise to Qualified Opinion on State Compliance

As described in the accompanying Schedule of Findings and Questioned Costs as items 2024-004, 2024-005, 2024-006, 2024-007, and 2024-008 the District did not comply with requirements regarding Attendance, Independent Study, Instructional Materials, School Accountability Report Card, and Charter Schools Attendance. 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 noted in the table below 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 noted in the table below 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 *2023-2024 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 noted in the table below 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 *2023-2024 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 noted in the table below 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 *2023-2024 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>2023-24 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

(Continued)

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
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

School Districts, County Offices of Education, and Charter Schools:

T. Proposition 28 Arts and Music in Schools	Yes
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
DZ. Expanded Learning Opportunities Program	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

We did not perform any procedures related to Early Retirement Incentive Program because the District did not offer a qualifying Early Retirement Incentive Program in the audit year.

We did not perform any procedures related to Juvenile Court Schools because the District does not operate any Juvenile Court Schools, as it is not a County Office of Education.

We did not perform any testing of Middle or Early College High Schools because the District did not have any Middle or Early College High Schools in the audit year.

We did not perform any procedures related to District of Choice because the District is not reported as a District of Choice per the California Department of Education in the audit year.

We did not perform any procedures related to Independent Study-Course Based because the District did not report any Average Daily Attendance from this program in the audit year.

We did not perform any testing of Charter School Facility Program because the District did not a Charter School Facility Program in the audit year.

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.

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 deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2024-005 to be a material weakness.

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.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2023-2024 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
December 3, 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, 2024, and the related notes to the financial statements, which collectively comprise Sacramento City Unified School District's basic financial statements, and have issued our report thereon dated December 3, 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified deficiencies in internal control, described as findings 2024-002 and 2024-003 in the accompanying schedule of audit findings and questioned costs, that we consider to be significant deficiencies.

(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*.

Sacramento City Unified School District's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on Sacramento City Unified School District's responses to the findings identified in our audit and described in the accompanying Schedule of Audit Findings and Questioned Costs. Sacramento City Unified School District's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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
December 3, 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, 2024.

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, 2024.

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 Program Guidelines, 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.

A handwritten signature in black ink that reads "Crowe LLP". The letters are cursive and somewhat stylized.

Crowe LLP

Sacramento, California
December 3, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS 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, 2024. 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, 2024.

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.

A handwritten signature in black ink that reads "Crowe LLP". The letters are cursive and somewhat stylized.

Crowe LLP

Sacramento, California
December 3, 2024

FINDINGS AND RECOMMENDATIONS

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2024

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

Noncompliance material to financial statements noted? Unmodified

	_____ Yes	_____ <u>X</u> No	
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FEDERAL AWARDS

Internal control over major programs:

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

Type of auditors' report issued on compliance for major programs: Unmodified

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

	_____ Yes	_____ <u>X</u> No	
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Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.287	ESEA: Title IV, Part B, 21st Community Learning Centers
97.036	FEMA Public Assistance
84.425, 84.425C, 84.425D, 84.425U	COVID-19: ESF Programs

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? Unmodified

	_____ <u>X</u> Yes	_____ No	
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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, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

2024-001 DEFICIENCY – INTERNAL CONTROL – ASSOCIATED STUDENT BODY (30000)

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

Condition:

C.K. McClatchy High School –

- Bank deposits are not made timely from the day cash receipts are collected.
- The school does not consistently utilize numbered receipts, tally sheets, or other methods of documenting cash sales when conducting fundraisers.
- ASB purchase approvals are not consistently documented in club meeting minutes.
- The school does not prepare profit and loss statements for the student store.
- The school does not document who prepares and reviews periodic inventory counts for the student store.

George Washington Carver –

- ASB purchase approvals are not consistently documented in club meeting minutes.
- ASB fundraising activity approvals are not consistently documented in club meeting minutes.

Luther Burbank High School –

- Bank deposits are not made timely from the day cash receipts are collected.
- The ASB Clerk does not consistently sign cash collection forms to document their recount of cash receipts.
- Periodic profit and loss statements for the student store are not reviewed by the Principal.

New Technology High –

- At the time of the site visit audit in April 2024, bank deposits had not been made for the entire school year. As such, cash from fundraising activities, dance ticket sales, and student store activities were accumulating in the school's locked safe.
- Reimbursements to school personnel for ASB activity purchases were not requested through a District-approved Disbursement Request form. Alternatively, the payee completed a reimbursement form supported by store receipts and signed by two other personnel. The staff were then reimbursed in cash from fundraising activity receipts.
- Due to the cash receipt and disbursement process described above no activity had been posted to the SchoolBooks GL system in the current fiscal year under audit.
- ASB purchase approvals are not consistently documented in club meeting minutes.
- Fundraising activities were not approved by the student council, nor does the school prepare a Fundraising Request form for approval by a District Accounting Specialist.

Will C. Wood Middle School –

- The school does not prepare profit and loss statements for the student store.
- The school does not document who prepares and reviews periodic inventory counts for the student store.

Effect: ASB funds could potentially be misappropriated.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

2024-001 DEFICIENCY – INTERNAL CONTROL – ASSOCIATED STUDENT BODY (30000)
(Continued)

Cause: Adequate internal control procedures have not been implemented and enforced.

Identification of Repeat Finding: Not applicable.

Recommendation: The District's management team should implement the following:

- The student store inventory counts should occur periodically throughout the year and the count sheets should be signed and dated.
- Profit and loss statements for the student store should be prepared and reviewed periodically.
- Bank deposits should be made timely from the date cash is received.
- Numbered receipts or other sales tracking documents should be maintained to support cash deposits.
- Cash collection forms should be dual counted and properly maintained to support cash deposits.
- All ASB activity should be recorded in SchoolBooks.
- Reimbursing school Staff for fundraising purchases should be performed by check through an approved Disbursement Request form rather than cash.

Views of Responsible Officials and Planned Corrective Action: The District agrees with the recommendations and is committed to implementing corrective actions. To resolve the findings, the District will work with site administration and staff to conduct quarterly inventory counts with documented signoffs, prepare and review monthly profit and loss statements, and ensure timely deposits of cash receipts. Sales will be tracked with numbered receipts or a sales log, and all cash collections will be dual-counted with signoffs. ASB transactions will be promptly recorded in SchoolBooks, and reimbursements processed by check with an approved form to avoid cash handling. Additional training will be provided to District staff to strengthen internal controls and cash management, as well as quarterly reviews and an internal audit in six months will monitor compliance and assess the effectiveness of these measures, reinforcing the integrity of ASB fund management and internal controls.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

2024-002 SIGNIFICANT DEFICIENCY – INTERNAL CONTROL – GASB 31 FAIR MARKET VALUE ADJUSTMENT FOR CASH IN COUNTY TREASURY (30000)

Criteria: The Governmental Accounting Standards Board issued Statement No. 31 (GASB 31) to establish valuation standards for all investments held by governmental external investment pools. This requires the District to recognize changes in the fair value of Cash placed in the Sacramento County Treasury pooled investment fund as revenue (Object 8662) and as a Fair Value Adjustment to Cash in County Treasury (Object 9111), as part of its fiscal year-end close process.

Condition: The District miscalculated the net increase in the fair value of investments, resulting in a government-wide overstatement of cash of \$5,719,666.

Effect: Cash in County Treasury was overstated.

Cause: Adequate internal control procedures have not been implemented over the year-end GASB 31 calculation.

Identification of Repeat Finding: Not applicable.

Recommendation: The District's management team should implement or reinforce controls to ensure accurate accounting for GASB 31.

Views of Responsible Officials and Planned Corrective Action: The District acknowledges the identified deficiency and will implement corrective actions to resolve the issue. These actions will include the development of clear, written procedures for calculating fair value adjustments, the establishment of a multi-step review and approval process, and the provision of targeted training for accounting staff on GASB 31 requirements. Specifically, a senior accounting staff member will be responsible for verifying all calculations related to fair value adjustments before finalizing year-end financial statements. These corrective measures will strengthen internal controls and ensure greater accuracy in financial reporting.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

2024-003 SIGNIFICANT DEFICIENCY – INTERNAL CONTROL – ACCOUNTS PAYABLE (30000)

Criteria: Management of the District is responsible for establishing and maintaining effective internal control over financial reporting. The District is required to have proper internal controls in place, specifically with respect to for accruals and recording of transactions in the appropriate period.

Condition: An invoice for construction services paid by the District in August 2024 included services provided in June 2024. Although the invoice included services performed prior to fiscal year-end, these amounts were not included in accounts payable as of June 30, 2024.

Effect: The condition resulted in an understatement of accounts payable in the District's Building Fund as of June 30, 2024.

Cause: The District internal controls did not capture items paid after year-end in the accounts payable accruals as of June 30, 2024.

Fiscal Impact: The extrapolated effect of the finding is an understatement of accounts payable at fiscal year-end in the Building Fund, totaling approximately \$4,035,567.

Identification of Repeat Finding: Not applicable.

Recommendation: The District's management team should implement or update internal controls over financial reporting for accounts payable to ensure that all services performed but not yet paid are appropriately accrued at fiscal year-end, for all funds of the District.

Views of Responsible Officials and Planned Corrective Action: The District's management team is implementing improved internal controls over Accounts Payable and Financial Reporting to ensure all invoices for services rendered on or before June 30 are properly accrued in the correct fiscal year for all district funds, avoiding any future understatement of liabilities. Key actions include updating and reinforcing internal control policies, providing staff training to ensure compliance with accrual procedures, and streamlining the accounts payable process. Additionally, significant accruals will be subject to management review, and regular monitoring will be conducted to ensure adherence to these controls. These corrective actions, scheduled for completion by June 30, 2025, are intended to strengthen internal controls by ensuring the accuracy of financial reporting and compliance with applicable standards.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

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, 2024

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2024-004 DEFICIENCY – STATE COMPLIANCE – ATTENDANCE (10000)

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:

John Bidwell Elementary School –

- One student was improperly recorded as present, resulting in an overstatement of one day of attendance.

John Still Elementary School –

- One student was improperly recorded as present, resulting in an overstatement of two days of attendance.

Sequoia Elementary School –

- Three students were improperly recorded as present, resulting in an overstatement of three days of attendance.

Effect: The effect of this finding is an overstatement of 0.04 ADA.

Cause: The errors were the result of clerical errors in accounting for attendance.

Fiscal impact: The error is below 0.50 ADA, therefore there is no fiscal impact.

Identification of Repeat Finding: This is partially a repeat of finding 2023-001, identified in the June 30, 2023 audit.

Recommendation: The District's management team should implement or reinforce internal controls over compliance, to ensure accurate accounting for attendance.

Views of Responsible Officials and Planned Corrective Action: The District agrees with the recommendation and will work with site administration and staff to implement the recommendations. The District will continue to provide staff training on attendance reporting procedures.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2024-005 MATERIAL WEAKNESS – STATE COMPLIANCE – INDEPENDENT STUDY (40000)

Criteria: Pursuant to Education Code 51747, no days of attendance are to be reported for dates prior to the signing of the independent study agreement by all parties.

Condition:

Capital City School –

- A sample of 16 students were claimed for attendance before written agreements were signed by one or more of the required parties, resulting in an overstatement of 1.34 ADA.

Ethel Phillips Elementary School –

- One student was claimed for one day of independent study attendance outside of the written agreement term, resulting in an overstatement of 0.01 ADA.

Effect: The District is out of compliance with state requirements.

Cause: The District claimed attendance for students prior to the completion of the independent study contract.

Fiscal impact: The effect of this finding is an overstatement of 0.03 ADA in Grade Span TK-3 for a total overstatement of approximately \$6,076; an overstatement of 0.68 ADA in Grade Span 4-6 for a total of overstatement of approximately \$8,428; an overstatement of 0.13 ADA in Grade Span 7-8 for a total overstatement of approximately \$1,614; and an overstatement of 0.09 ADA in Grade Span 9-12 for a total overstatement of approximately \$1,440.

Identification of Repeat Finding: Not applicable.

Recommendation: The District's management team should ensure independent study ADA is not claimed until an independent study contract is completed by all required parties.

Views of Responsible Officials and Planned Corrective Action: The District agrees with the recommendation. We will continue to provide Independent Study training to ensure everyone follows the process. The District will report revised figures on the P-2 and Annual Attendance Report.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2024-006 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 material within the first 8 weeks of school.

Effect: The District is out of compliance with state requirements.

Cause: The District's Board of Education 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 applicable fiscal impact.

Identification of Repeat Finding: This is a repeat of finding 2023-002, identified in the June 30, 2023 audit.

Recommendation: The District's management team should implement procedures to ensure a public hearing regarding instructional materials is held before the end of the 8th week of the school year.

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 (the first available board meeting after the conclusion of SCOE site visits), 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, 2024

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2024-007 DEFICIENCY – STATE COMPLIANCE – SCHOOL ACCOUNTABILITY AND REPORT CARD (72000)

Criteria: Education Code Section 33126(b)(8) requires that the school accountability report card shall include, but is not limited to, assessment of the following school conditions: (8) Safety, cleanliness, and adequacy of school facilities, including any needed maintenance to ensure good repair as specified in Section 17014, Section 17032.5, subdivision (a) of Section 17070.75, and subdivision (b) of Section 17089.

Condition: One or more of the attributes on the school accountability report card was not consistent with the information of the Facility Inspection Tool (FIT) for each of the following sites:

- Ethel Phillips Elementary School
- Edward Kemble Elementary School
- Miwok Middle School

Effect: The District is not in compliance with Education Code 33126(b)(8).

Cause: The inconsistencies were the result of clerical errors in the preparation of the school accountability report cards.

Fiscal impact: There is no applicable fiscal impact.

Identification of Repeat Finding: Not applicable.

Recommendation: The District's management team should implement or reinforce internal controls over compliance to ensure that all sites' school accountability report cards are completed appropriately and agree to the related supporting documentation for all reporting areas required by Ed Code 33126(b)(8).

Views of Responsible Officials and Planned Corrective Action: The District will implement an additional internal control process of the school accountability report cards before publication to ensure that the school accountability report cards are completed based on the most recent Facility Inspection Tool information.

(Continued)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2024

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2024-008 DEFICIENCY – STATE COMPLIANCE – CHARTER SCHOOL 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: Two students at George Washington Carver were improperly recorded as present, resulting in an overstatement of two days of attendance.

Effect: The effect of this finding is an overstatement of 0.02 ADA.

Cause: The errors were the result of clerical errors in accounting for attendance.

Fiscal impact: The error is below 0.50 ADA, therefore there is no fiscal impact.

Identification of Repeat Finding: Not applicable.

Recommendation: The District’s management team should implement or reinforce internal controls over compliance to ensure accurate accounting for attendance.

Views of Responsible Officials and Planned Corrective Action: The District agrees with the recommendation and will work with site administration and staff to implement the recommendations. The District will continue to provide staff training on attendance reporting procedures.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2024

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2023-001 DEFICIENCY – STATE COMPLIANCE – ATTENDANCE (10000)

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.

Recommendation: The District should ensure ADA is reported on the proper line items in the Second Period Report.

Current Status: Partially implemented.

District Explanation if Not Implemented: An unrelated finding for Attendance was identified as Finding 2024-004, in the June 30, 2024 audit.

2023-002 DEFICIENCY – STATE COMPLIANCE – INSTRUCTIONAL MATERIALS (70000)

Condition: The District did not hold the required public hearing regarding instructional materials within the first 8 weeks of school.

Recommendation: The District should implement procedures to ensure a public hearing regarding instructional materials is held within the first 8 weeks of school.

Current Status: Not implemented.

District Explanation if Not Implemented: Refer to current year audit Finding 2024-005.

2023-003 DEFICIENCY – STATE COMPLIANCE – COMPREHENSIVE SCHOOL SAFETY PLAN (40000)

Condition: 1 of the 14 comprehensive school safety plans inspected was reviewed and approved after March 1, 2023.

Recommendation: The District should implement procedures to ensure they meet the deadlines set forth in the State Audit Guide.

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, 2024

2023-004 DEFICIENCY – STATE COMPLIANCE – IMMUNIZATIONS (40000)

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.

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.

Current Status: Implemented.

District Explanation if Not Implemented: Not applicable.

2023-005 MATERIAL WEAKNESS – STATE COMPLIANCE – AFTER AND BEFORE SCHOOL EDUCATION AND SAFETY PROGRAM (40000)

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.

Recommendation: The District should implement procedures to ensure proper written records are maintained at the District office as well as the service providers.

Current Status: Implemented.

District Explanation if Not Implemented: Not applicable.

2023-006 MATERIAL WEAKNESS – STATE COMPLIANCE – TRANSITIONAL KINDERGARTEN (40000)

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.

Recommendation: The District should implement procedures to ensure schools maintain the required adult to pupil average ratio.

Current Status: Implemented.

District Explanation if Not Implemented: Not applicable.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.3

Meeting Date: December 19, 2024

Subject: 2024-25 First Interim Financial Report

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

Division: Business Services

Recommendation: Approve the 2024-25 First 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 first of two interim financial reports presented to the Board of Education for the 2024-25 fiscal year. The report provides financial information as of October 31, 2024, projections for the remaining 2024-25 fiscal year and multi-year projections for 2025-26 and 2026-27 fiscal years.

Financial Considerations: The District is projected to meet the 2% reserve requirement for economic uncertainties in 2024-25 and maintain positive cash flow in 2024-25, 2025-26, and 2026-27. An unrestricted surplus of \$46.3M for 2024-25, \$63.4M for 2025-26, and \$51.7M for 2026-27, excluding contributions to restricted resources. While the District is well-positioned to meet its current financial obligations, it is proactively planning for the phase-out of one-time grants such as ESSER and other COVID-related funding, as well as addressing the impact of declining enrollment, to ensure continued financial sustainability and long-term stability.

The District has issued a qualified certification for the first interim report. This certification is a proactive measure, reflecting the District's commitment to closely monitoring its financial position and ensuring it remains capable of meeting its obligations for the current and upcoming fiscal years.

LCAP Goal(s): Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

1. Executive Summary
2. 2024-25 First Interim Financial Report

Estimated Time of Presentation: 15 minutes

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Interim Superintendent

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



The First Interim Financial Report provides an overview of the district's financial condition for the current fiscal year and the next two years. It includes actual financial activity from July 1 to October 31, 2024, and projects activity through June 30, 2025. The report contains budget summaries, multi-year projections, and cash flow estimates. It is guided by the State budget and recommendations from the California Department of Education, Department of Finance, county offices, and other professional organizations. This is the first financial report of the 2024-25 fiscal year presented to the Governing Board.

While Governor Gavin Newsom signed an on-time budget on June 26, 2024, the following subsequent bills relating to the 2024-25 budget were signed as well.

- Senate Bill 108 – Budget Bill Junior #1: Signed June 29th
- Senate Bill 153 – Education Omnibus Budget Trailer Bill: Signed June 29th
- Assembly Bill 176 – Education Omnibus Budget Trailer Bill #2: Signed September 30th

The first two senate bills retained the majority of the proposals contained in the May Revision along with few additional changes. The assembly bill included clean-up language as well as modifications to the documentation requirements for traditional independent study programs. Since districts' budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

The 2024-25 state budget includes significant education-related provisions with impacts for current and future fiscal years:

Enacted State Budget Components

The enacted state budget for 2024-25, along with related trailer bills, includes the following key provisions and impacts:

- **Proposition 98 Suspension:**
 - \$8.33B maintenance factor created, with a \$4.07B repayment to LEAs in 2024-25.
 - Funded COLA remains at 1.07% for LCFF, special education, and other programs.
 - Partial deferral of \$245.6M from June to July 2025; exemptions are available for financially constrained LEAs.
- **Funding Initiatives:**
 - \$303.2M for LCFF Equity Multiplier to address opportunity and outcome gaps.
 - \$100M investment in Inclusive Early Education Expansion for children 0-5 years old.

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



- **Learning Recovery:**
 - LEAs must conduct needs assessments for Learning Recovery Block Grant (2025-28) and include interventions in LCAPs with metrics to monitor impact.
- **Universal Transitional Kindergarten (TK):**
 - Expansion of funded four-year-old students continues without changes.
- **Facilities Grant Program:**
 - Planned \$550M investment for California Preschool, TK, and Full-Day Kindergarten Facilities deferred.
- **Independent Study Changes (2024-25):**
 - Extends short-term independent study to 15 days, redefines long-term study, and adjusts pupil attendance and work product documentation.
- **Attendance Recovery Program (2025-26):**
 - Offers up to 10 days of attendance recovery opportunities for ADA reporting, including before/after school and weekends.
- **Expanded Learning Opportunities Program (ELO-P):**
 - Beginning in 2025-26, districts and charter schools must declare their intent to operate the Expanded Learning Opportunities Program (ELO-P) each year.
 - Available funds will increase the per-pupil rate for recipients with a UPP below 75%.
 - Starting July 1, 2025, ELO-P funds may be used for attendance recovery if new requirements are followed.
 - Attendance recovery must be conducted by the LEA at the same school site and in coordination with the ELO-P.
- **Pupil Benefit Form:**
 - A new electronic form will be developed by Nov. 1, 2025, to streamline eligibility for food assistance programs.
- **Instructional Continuity Plans:**
 - Beginning 2026-27, LEAs must include continuity plans in School Safety Plans to ensure remote or hybrid learning after emergencies.

These measures focus on maintaining educational funding, addressing learning recovery, expanding early education, and improving operational flexibility.

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



Routine Restricted Maintenance Account

Education Code Section 17070.75 mandates that school districts contribute at least 3% of their total general fund expenditures and other financing uses to the RRMA annually. Key compliance points include:

- **Calculation Basis:** The 3% is calculated on total general fund expenditures, excluding STRS on-behalf expenditures and specific one-time funds.
- **Year-End Adjustment:** Contributions must be finalized based on actual year-end data, even if initially budgeted.
- **Audit Requirements:** Contributions are subject to review during the School Facility Program Bond Audit.

To comply with the outlined provisions, the Sacramento City School District has allocated \$22M to meet the 3% contribution requirement, ensuring adequate maintenance funding for school facilities.

Contributions From Unrestricted to Restricted

Program	2024-25 Adopted Budget	2024-25 First Interim Budget
Routine Maintenance (8980)	\$22,013,236	\$22,013,236

Reserves

Proposition 2 (2014) and the 2014 State Budget Act established a cap on school district reserves if the following conditions are met:

- Proposition 98 uses Test 1 funding.
- The pre-2014-15 maintenance factor is fully repaid.
- Proposition 98 covers attendance growth and COLA.
- Capital gains exceed 8% of general fund revenues.

Under prior law, after a transfer to the Public School System Stabilization Account, districts' assigned or unassigned reserves were capped at two times the reserve for economic uncertainty (three times for large districts).

Changes Under Senate Bill 751 (2018):

- The cap applies if the Stabilization Account holds at least 3% of Proposition 98 funding.
- Limits reserves to 10% of combined General Fund (01) and Special Reserve Fund (17).
- Exempts basic aid districts and districts with under 2,501 ADA.

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



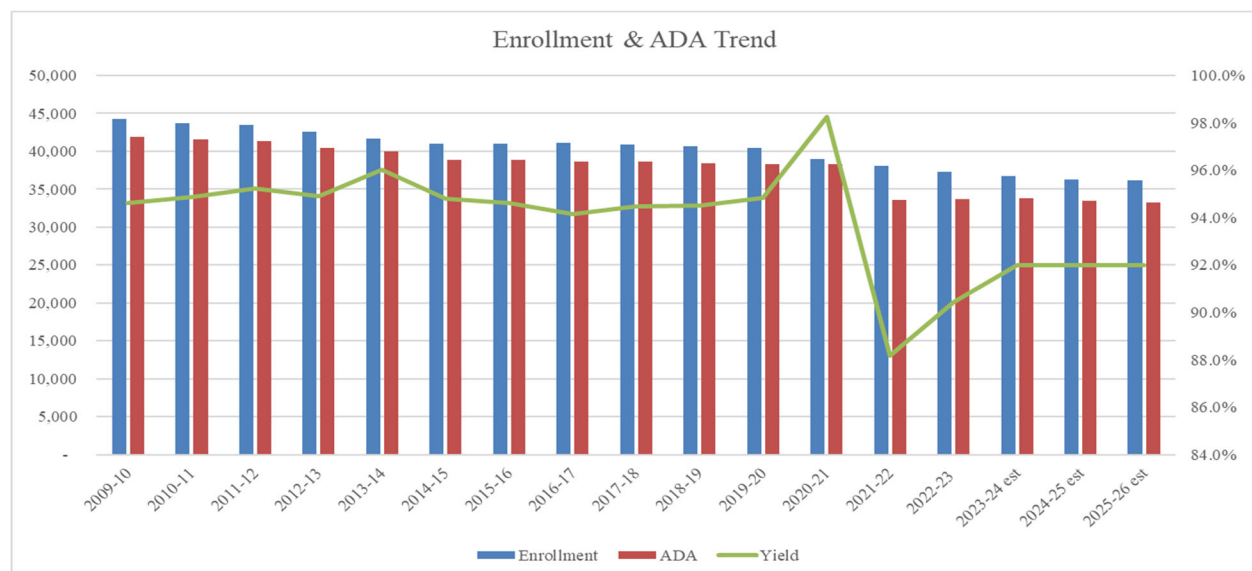
Current Status: The reserve cap is not enacted for 2024-25 because the Proposition 98 reserve was depleted in 2023-24

To ensure compliance with the provisions, the Sacramento City School District has allocated \$17M to meet the 2% reserve requirement for economic uncertainty.

2024-25 Sacramento City School District Primary First Interim Budget Components

- **Average Daily Attendance (ADA):** Estimated at 33,285 (excluding COE ADA of 194.7). Due to declining enrollment, funded ADA will rely on the prior year's funded ADA of 33,479.
- **Unduplicated Pupil Percentage:** Estimated at 70.35% for supplemental and concentration funding, subject to revision based on actual data.
- For the 2024-25 fiscal year in California, lottery revenues are projected to provide \$191 per Average Daily Attendance (ADA) for unrestricted purposes and \$82 per ADA for restricted purposes. These rates are based on estimated total lottery sales of \$9.1 billion, with \$1.99 billion allocated for education statewide
- **Transitional Kindergarten Add-On:** Allocated at \$3,077 per transitional kindergarten ADA.
- **Mandated Cost Block Grant:** Set at \$38.21 for K-8 ADA and \$73.62 for 9-12 ADA.
- **Categorical Program Funding:** All federal and state restricted categorical programs are self-funded, except as noted under Contributions to Restricted Programs.

Illustrated below you will find the enrollment and Average Daily Attendance (ADA) trend:



Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

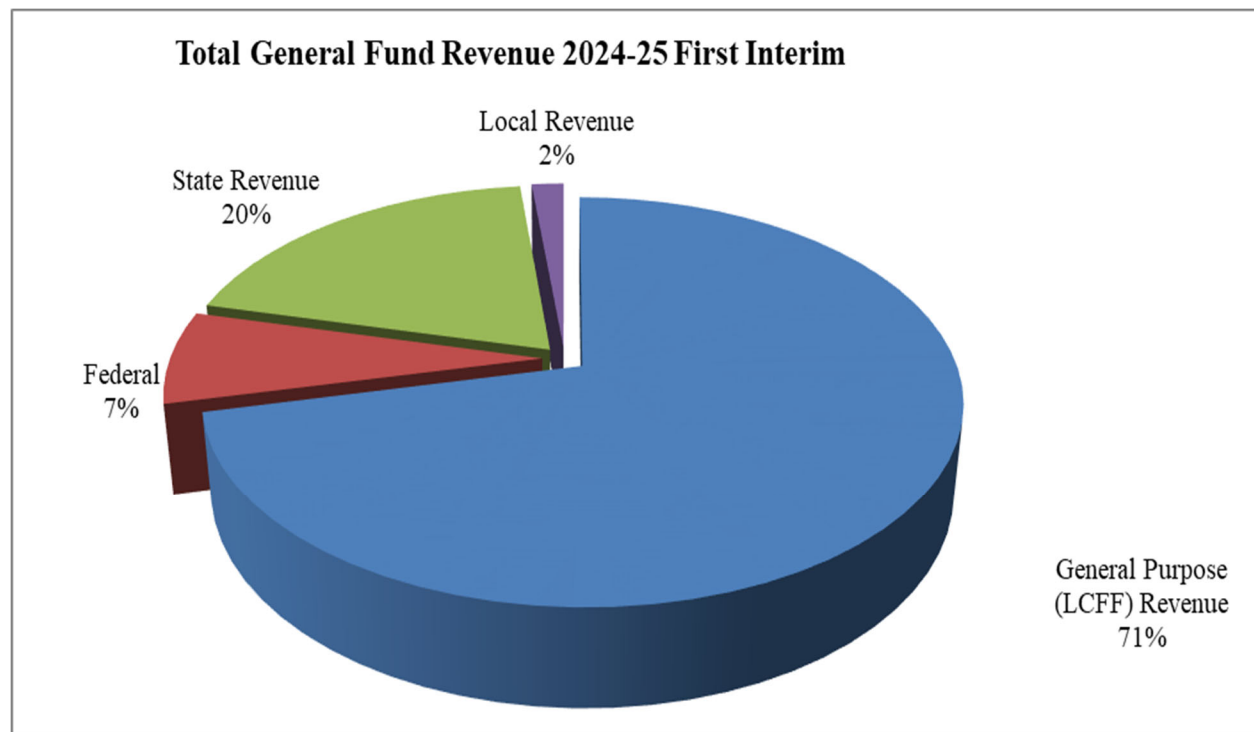
December 19, 2024



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	\$487,736,190	\$490,424,251
Federal	\$0	\$51,028,455
State Revenue	\$17,003,334	\$134,007,599
Local Revenue	\$4,240,050	\$11,203,084
TOTAL	\$508,979,575	\$686,663,390



Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



Education Protection Account

Proposition 30, approved in 2012, temporarily raised California's sales and personal income tax rates for high-income earners, directing the funds into the Education Protection Account (EPA) for K-14 education. These funds are allocated based on each district's share of statewide funding, with a corresponding reduction in state aid. In 2016, Proposition 55 extended the higher income tax rates through 2030 but did not renew the sales tax increase.

The EPA funds must be used for instructional purposes, not administrative costs, and K-14 districts have discretion in how they spend these funds, with conditions:

- The spending plan must be approved in a public meeting.
- An annual report detailing the funds received and spent must be published on the district's website.
- A financial audit ensures compliance, with penalties for misusing the funds.

The district's projected EPA activity for 2024-25 will be revised throughout the year based on state updates.

Education Protection Account (EPA)	
Fiscal Year Ending June 30, 2025	
Estimated EPA Revenues:	
Estimated EPA Funds	\$ 54,561,765
Budgeted EPA Expenditures:	
Certificated Instructional Salaries	\$ 54,561,765
Balance	\$ -

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024

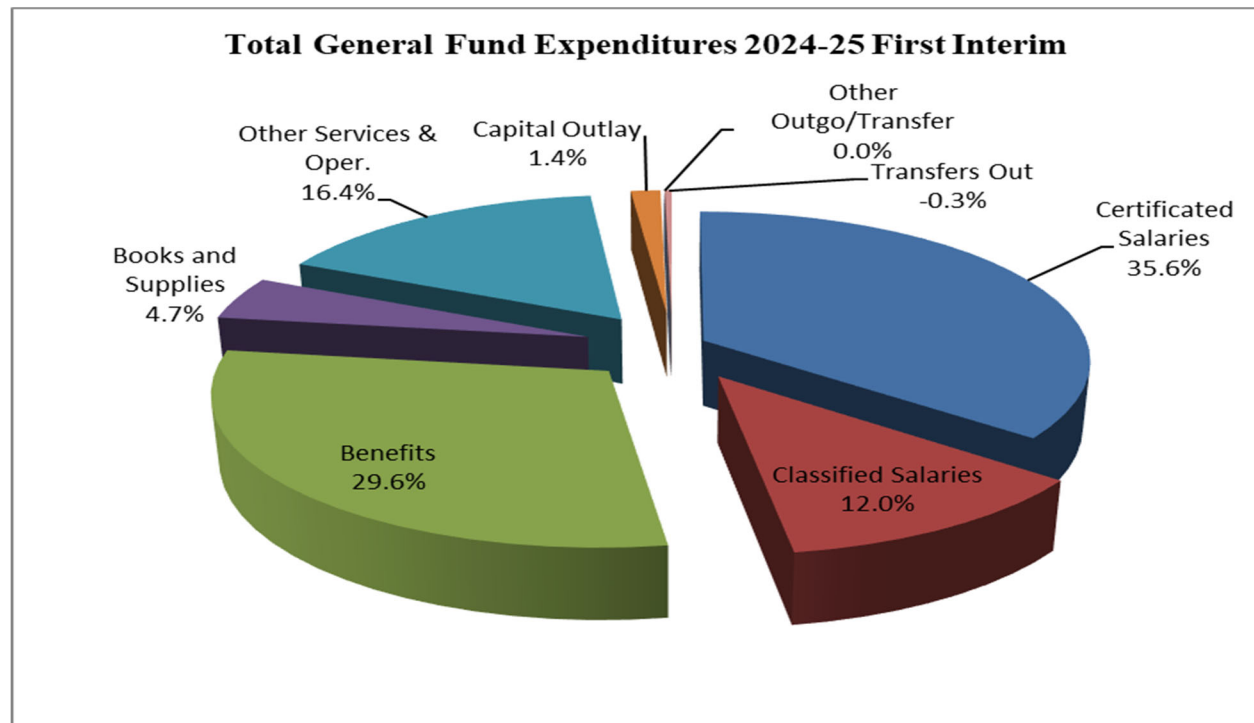


General Fund Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 88.7% of the District’s unrestricted budget, and approximately 77.7% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	216,655,789.39	91,644,914.80	308,300,704.19
Classified Salaries	53,182,369.58	50,372,463.17	103,554,832.75
Benefits	148,959,897.82	107,425,384.55	256,385,282.37
Books and Supplies	9,815,648.37	30,513,807.02	40,329,455.39
Other Services & Oper.	45,212,200.69	96,700,947.87	141,913,148.56
Capital Outlay	801,257.41	11,604,414.79	12,405,672.20
Other Outgo/Transfer	10,535.00	-	10,535.00
Transfers Out	(2,867,447.36)	-	(2,867,447.36)
TOTAL	\$ 471,770,250.90	\$ 388,261,932.20	\$ 860,032,183.10

Below is a graphical representation of expenditures by percentage for the combined general fund and unrestricted general fund:

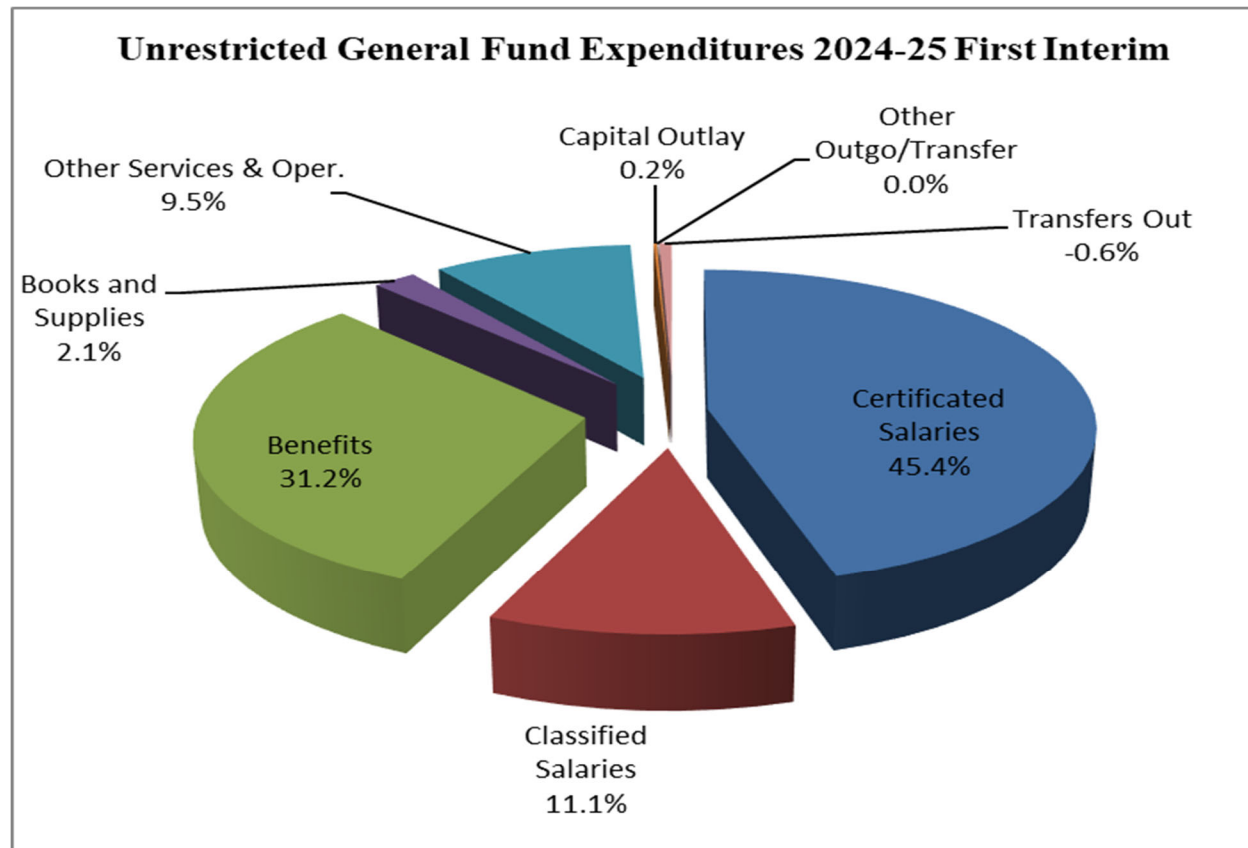


Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to address expenditures exceeding available revenues. Notably, there is a minor adjustment of \$153.6K from the adopted budget to the first interim. This adjustment reflects a contribution initially required to cover expenditures for the Title III Immigrant Student Program. However, since those funds have been reimbursed, the contribution for this resource at the first interim has now been reduced to \$0.

Contributions From Unrestricted to Restricted

Program	2024-25 Adopted Budget	2024-25 First Interim Budget
Special Education (8980)	\$97,992,501	\$123,000,000
Routine Maintenance (8980)	\$22,013,236	\$22,013,236
Title III, Immigrant Student Program (8980)	\$153,664	-
Total	\$120,159,401	\$145,013,236

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



General Fund Summary

The District's 2024-25 General Fund projects a total estimated ending fund balance of \$127.8M. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$150K; restricted programs - \$51.6M; economic uncertainty - \$17.1M; unassigned - \$58.9M. Illustrated below is a detailed description of the fund balance components.

Description	2024-25 First Interim Budget		
	Unrestricted	Restricted	Combined
TOTAL - NONSPENDABLE	\$150,000	\$0	\$150,000
TOTAL - RESTRICTED	\$0	\$51,645,278	\$51,645,278
TOTAL - COMMITTED	\$0		\$0
TOTAL - ASSIGNED	\$0	\$0	\$0
RESERVE FOR ECONOMIC UNCERTAINTIES			
Economic Uncertainty (REU-2%)	\$17,152,512		\$17,152,512
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	\$17,152,512	\$0	\$17,152,512
UNASSIGNED/UNAPPROPRIATED	\$58,921,139		\$58,921,139
TOTAL - FUND BALANCE	\$76,223,651	\$51,645,278	\$127,868,930

Board of Education Executive Summary

Business Services

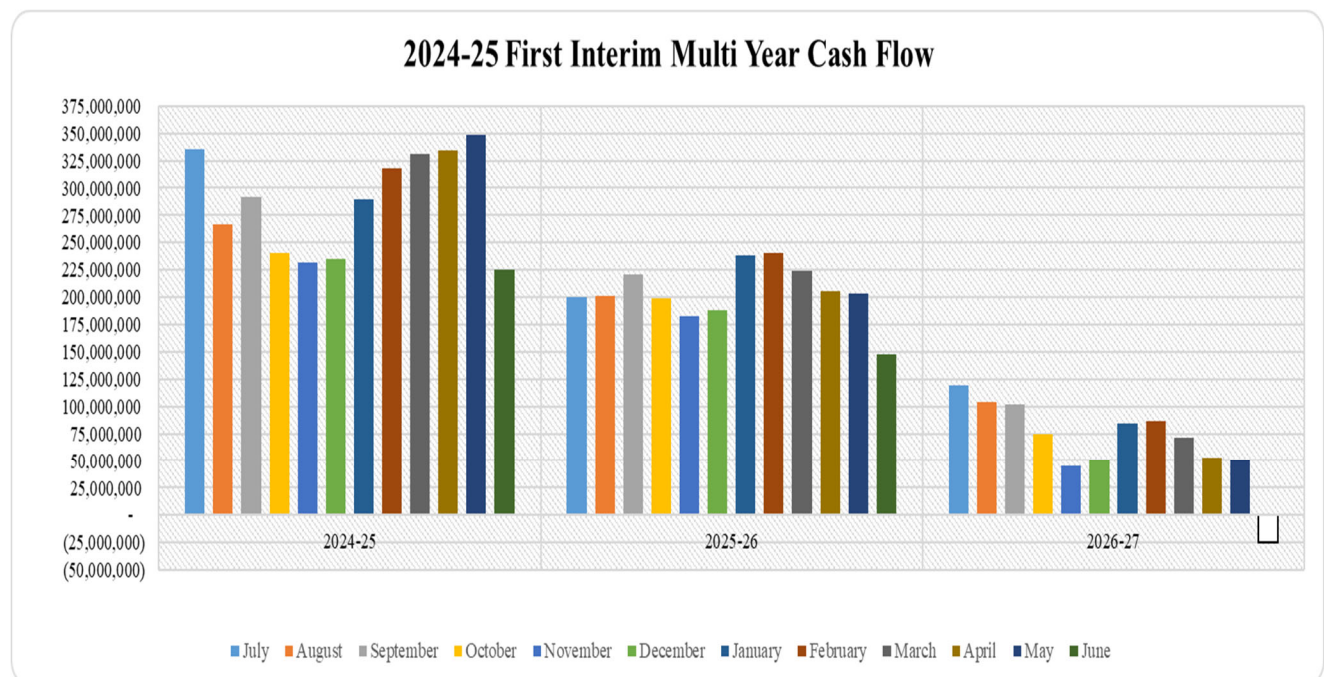
Fiscal Year 2024-25 First Interim Financial Report

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Multi-Year Cash Flow

The District prepared cash flows based on the multi-year projections report. For the 2024-25 First Interim and multi-year projections the District projects having a positive cash balance through May 2027. A negative cash flow is projected at the end of June 2027; however, the district is fully prepared to address this fiscal challenge. A comprehensive budget plan will be addressed on the next interim reporting, utilizing strategic fiscal management and right-sizing to mitigate the shortfall, ensure financial solvency, and uphold alignment with our long-term financial objectives. Cash will continue to be closely monitored to ensure the district maintains sufficient liquidity to meet all obligations.



Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



Fund Summaries

Illustrated below is a summary of each Fund's ending fund balance and corresponding change.

	Fund	2024-25 Beginning Fund Balance	Budgeted Net Change	2024-25 First Interim Budget Ending Fund Balance
01	General (Unrestricted and Restricted)	\$298,831,135	(\$170,962,206)	\$127,868,930
08	Student Activity Fund	\$1,668,396	\$0	\$1,668,396
09	Charter Schools	\$15,685,391	(\$4,820,247)	\$10,865,144
11	Adult Education	\$167,168	(\$70,595)	\$96,573
12	Child Development	\$3,561,647	(\$722,867)	\$2,838,781
13	Cafeteria	\$16,811,123	(\$1,747,258)	\$15,063,865
21	Building Fund	\$457,848,204	(\$457,848,204)	\$0
25	Capital Facilities	\$30,852,823	\$3,840,000	\$34,692,823
35	County School Facilities Fund	\$3,237	\$0	\$3,237
49	Capital Projects for Blended Components	\$2,710,750	\$0	\$2,710,750
51	Bond Interest and Redemption	\$48,064,933	\$649,823	\$48,714,756
61	Cafeteria Enterprise Fund	\$45,446	\$0	\$45,446
67	Self-Insurance Fund	\$12,168,009	(\$10,000)	\$12,158,009

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



General Planning Factors:

Illustrated below are the latest primary funding factors relating to the First Interim.

Planning Factor	2024-25	2025-26	2026-27
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF)	1.07%	2.93%	3.08%
COLA Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.40%	27.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per Average Daily Attendance (ADA)	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.50 ¹	\$17.00 ²	\$17.40 ³
Universal Transitional Kindergarten (TK)/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,077.00 ⁴	\$3,167.00 ⁴	\$3,265.00 ⁴
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$38.21 ⁵	\$39.33	\$40.54
Grades 9-12 per ADA	\$73.62 ⁵	\$75.78	\$78.11
Charter Schools			
Grades K-8 per ADA	\$20.06 ⁵	\$20.66	\$21.29
Grades 9-12 per ADA	\$55.76 ⁵	\$57.39	\$59.16

¹Effective January 1, 2025, ²Effective January 1, 2026, ³Effective January 1, 2027.

Note: for footnote numbers 2-3, Proposition 32 on the November 5, 2024 ballot could increase minimum wage to \$18 per hour by 2026

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. It is further adjusted by the statutory COLA each year.

⁵The 2024-25 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



2024-25 First Interim Multi-Year Projections

Description	First Interim Budget 2024-25			Projection 2025-26			Projection 2026-27		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	487,736,190	2,688,061	490,424,251	489,915,197	2,688,061	492,603,258	502,807,952	2,688,061	505,496,013
Federal Revenue	-	51,028,455	51,028,455	-	51,028,455	51,028,455	-	51,028,455	51,028,455
State Revenue	17,003,334	117,004,265	134,007,599	17,003,334	117,004,265	134,007,599	17,003,334	117,004,265	134,007,599
Local Revenue	4,240,050	6,963,034	11,203,084	4,338,007	6,965,077	11,303,084	4,338,007	6,967,120	11,305,127
Total Revenue	508,979,575	177,683,815	686,663,390	511,256,539	177,685,858	688,942,397	524,149,294	177,687,901	701,837,195
Expenditures									
Certificated Salaries	216,655,789	91,644,915	308,300,704	218,468,897	89,462,300	307,931,196	223,265,566	93,159,263	316,424,829
Classified Salaries	53,182,370	50,372,463	103,554,833	52,451,910	46,857,277	99,309,187	52,687,374	45,876,070	98,563,444
Benefits	148,959,898	107,425,385	256,385,282	150,255,044	113,896,482	264,151,525	162,028,587	119,962,902	281,991,489
Books and Supplies	9,815,648	30,513,807	40,329,455	7,315,648	33,065,857	40,381,506	9,815,648	30,620,979	40,436,627
Other Services & Oper. Expenses	45,212,201	96,700,948	141,913,149	29,462,725	71,257,779	100,720,504	35,472,484	63,909,757	99,382,241
Capital Outlay	801,257	11,604,415	12,405,672	801,257	11,604,415	12,405,672	801,257	11,604,415	12,405,672
Other Outgo 7xxx	10,535	-	10,535	10,535	-	10,535	10,535	-	10,535
Transfer of Indirect 73xx	(12,022,180)	9,615,593	(2,406,587)	(10,913,293)	8,506,706	(2,406,587)	(11,723,598)	9,317,011	(2,406,587)
Budget Reductions	-	-	-	-	(11,555,836)	(11,555,836)	-	(23,697,630)	(23,697,630)
Total Expenditures	462,615,518	397,877,525	860,493,043	447,852,722	363,094,979	810,947,701	472,357,852	350,752,766	823,110,619
Deficit/Surplus	46,364,056	(220,193,710)	(173,829,653)	63,403,816	(185,409,121)	(122,005,304)	51,791,441	(173,064,865)	(121,273,424)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,867,447	-	2,867,447	2,867,447	-	2,867,447	2,867,447	-	2,867,447
Contributions to Restricted	(145,013,236)	145,013,236	-	(148,129,436)	148,129,436	-	(166,986,620)	166,986,620	-
Net increase (decrease) in Fund Balance	(95,781,732)	(75,180,473)	(170,962,206)	(81,858,172)	(37,279,685)	(119,137,857)	(112,327,731)	(6,078,245)	(118,405,976)
Beginning Balance	172,005,384	126,825,752	298,831,135	76,223,651	51,645,278	127,868,930	(5,634,521)	14,365,593	8,731,072
Ending Balance	76,223,651	51,645,278	127,868,930	(5,634,521)	14,365,593	8,731,072	(117,962,252)	8,287,348	(109,674,904)
Revolving/Stores/Prepays	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Reserve for Econ	17,152,512	-	17,152,512	16,161,605	-	16,161,605	16,404,863	-	16,404,863
Restricted Programs	-	51,645,278	51,645,278	-	14,365,593	14,365,593	-	8,287,348	8,287,348
Committed	-	-	-	-	-	-	-	-	-
Other Assignments	-	-	-	-	-	-	-	-	-
Unappropriated Fund Balance	58,921,139	-	58,921,139	(21,946,126)	-	(21,946,126)	(134,517,115)	-	(134,517,115)
<i>Unappropriated Percent</i>			6.85%			-2.71%			-16.34%

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



Comparison of the 2024-25 Adopted Budget to the First Interim Report

	Adopted Budget 2024-25			First Interim Budget 2024-25			Changes since 2024-25 Adopted Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	486,482,344	2,688,061	489,170,405	487,736,190	2,688,061	490,424,251	1,253,846	-	1,253,846
Federal Revenue	-	42,316,186	42,316,186	-	51,028,455	51,028,455	-	8,712,269	8,712,269
State Revenue	17,003,334	113,182,286	130,185,621	17,003,334	117,004,265	134,007,599	-	3,821,979	3,821,979
Local Revenue	4,145,523	2,302,271	6,447,794	4,240,050	6,963,034	11,203,084	94,527	4,660,763	4,755,290
Total Revenue	507,631,201	160,488,805	668,120,006	508,979,575	177,683,815	686,663,390	1,348,373	17,195,011	18,543,384
Expenditures									
Certificated Salaries	214,636,122	89,781,697	304,417,820	216,655,789	91,644,915	308,300,704	2,019,667	1,863,217	3,882,885
Classified Salaries	53,145,775	38,985,852	92,131,627	53,182,370	50,372,463	103,554,833	36,594	11,386,611	11,423,206
Benefits	148,187,552	97,337,182	245,524,734	148,959,898	107,425,385	256,385,282	772,346	10,088,202	10,860,549
Books and Supplies	9,950,807	16,372,434	26,323,241	9,815,648	30,513,807	40,329,455	(135,159)	14,141,373	14,006,215
Other Services & Oper. Expenses	30,857,149	61,531,435	92,388,584	45,212,201	96,700,948	141,913,149	14,355,052	35,169,513	49,524,565
Capital Outlay	45,000	504,099	549,099	801,257	11,604,415	12,405,672	756,257	11,100,316	11,856,574
Other Outgo 7xxx	10,535	-	10,535	10,535	-	10,535	-	-	-
Transfer of Indirect 73xx	(6,377,293)	4,919,791	(1,457,502)	(12,022,180)	9,615,593	(2,406,587)	(5,644,887)	4,695,802	(949,085)
Total Expenditures	450,455,648	309,432,489	759,888,137	462,615,518	397,877,525	860,493,043	12,159,871	88,445,036	100,604,907
Deficit/Surplus	57,175,554	(148,943,684)	(91,768,131)	46,364,056	(220,193,710)	(173,829,653)	(10,811,498)	(71,250,025.07)	(82,061,523)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	3,005,447	-	3,005,447	2,867,447	-	2,867,447	(138,000)	-	(138,000)
Contributions to Restricted	(120,159,401)	120,159,401	-	(145,013,236)	145,013,236	-	(24,853,835)	24,853,835	-
Net increase (decrease) in Fund Balance	(59,978,400)	(28,784,283)	(88,762,684)	(95,781,732)	(75,180,473)	(170,962,206)	(35,803,332)	(46,396,190)	(82,199,523)
Beginning Balance	78,167,099	123,290,428	201,457,527	172,005,384	126,825,752	298,831,135	93,838,285	3,535,324	97,373,609
Ending Balance	18,188,699	94,506,145	112,694,843	76,223,651	51,645,278	127,868,930	58,034,952	(42,860,866)	15,174,086
Revolving/Stores/Prepays	-	-	-	150,000	-	150,000	150,000	-	150,000
Reserve for Econ Uncertainty (2%)	15,137,654	-	15,137,654	17,152,512	-	17,152,512	2,014,858	-	2,014,858
Restricted Programs	-	94,506,144	94,506,144	-	51,645,278	51,645,278	-	(42,860,866)	(42,860,866)
Commitments	-	-	-	-	-	-	-	-	-
Other Assignments	-	-	-	-	-	-	-	-	-
Unappropriated Fund Balance	3,051,045	1	3,051,045	58,921,139	-	58,921,139	55,870,095	(1)	55,870,094
<i>Unappropriated Percent</i>			<i>0.40%</i>			<i>6.85%</i>			<i>6.45%</i>

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



Changes from 2024-25 Adopted Budget to 2024-25 First Interim Report

1. Federal Revenue changes include a new \$2.4M award for the Clean School Bus program and \$6.1M in carryover funds from the previous fiscal year. The carryover includes: \$1M for Title I, \$1.4M for Comprehensive School Improvement, \$1.3M for Title IV, \$603K for ESSER III Summer Grant Program, \$156K for 21st Century ESSER, \$139K for Special IDEA Early Intervention, \$25K for Rehab TPP, \$529K for Vocational Program, \$31K for 21st Century, \$372 Title III Immigrant Education, \$607K for Title III Limited.

2. Restricted State Revenue changes include \$1.5M from the CA Universal Planning Grant, \$900K from ASES, and \$1.4M from Career Technical Education (CTE).

3. Changes in Restricted Local Revenue include a \$2.4M new award for Air Quality Metropolitan and \$2.3M in carryover funds from the prior fiscal year, adjusted for the current year. The carryover includes: \$442K from Gear Up grant, \$245K from facility leases, \$185K from Sacramento Youth Development Plan Funding, \$185K from Social/Emotional Learning Fund.

4. Changes to certificated salaries reflect \$2.8 million in unrestricted funds and \$1.8 million in restricted funds. These changes account for the addition of 13.6 certificated FTEs during the district's leveling process and 51.5 FTEs added to the special education department due to increased caseloads and services required for students.

5. Changes in unrestricted salaries of \$2.8 million and restricted expenses of \$23 million are due to increases in classified salaries and benefits. These increases stem from recent negotiation settlements granting eight additional instructional days across the district, resulting in eight extra paid days for all 12-month employees, which must be utilized within the current year.

6. Unrestricted operating expenditures increased by \$7.1M for student transportation, \$4.7M for athletic program equipment refresh, and \$1.9M to cover expanded contractual services. Restricted expenditures increased by \$23M for the Special Education contribution, driven by additional staffing from recent negotiation settlements and increased student service needs, along with a \$20.4M increase for youth development to support after-school programs.

7. The increase in capital outlay is attributed to kitchen infrastructure upgrades, the Clean School Bus program, and Routine Maintenance of Effort.

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



Revenue Projections:

Per enrollment trends, the District continues to anticipate a decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue, Restricted federal and local revenue are estimated to remain relatively constant for the subsequent years.

Expenditure Projections:

Certificated step and column costs are anticipated to rise by 1.7% annually, while classified step costs are expected to increase by 0.8% each year. However, both restricted and unrestricted certificated staff numbers are projected to decrease about \$3.5M in the upcoming years due to adjustments made through the new budget development process. The total reduction in full-time equivalents (FTEs) is not yet estimated at this time.

Unrestricted supplies and operating expenditures are projected to decrease by approximately \$2 million, driven by improvements in internal processes and careful review of each request. Contracting services are anticipated to drop by \$18M due to reduced reliance on external contracts across the district. While capital outlay and other outgo are expected to remain stable, indirect costs are likely to decrease in alignment with reductions in operating and contracting expenditures. Transfers out are expected to remain consistent. However, contributions to restricted programs are projected to rise, reflecting increased staffing required to offer services to students in restricted programs supported by the unrestricted General Fund.

Furthermore, the district's recent negotiation settlement with the SEIU bargaining unit will result in an additional \$19M in expenses, reflecting across-the-board salary increases for current and future years.

Estimated Unrestricted Ending Fund Balances:

During 2025-26, the District estimates that the General Fund is projected to deficit spend by \$63.4M resulting in an ending General Fund negative balance of approximately \$21.9M.

During 2026-27, the District estimates that the General Fund is projected to deficit spend by \$51.7M resulting in a negative ending General Fund balance of \$134.5M.

The District is committed to maintaining fiscal stability through proactive strategies, continuous evaluation of financial assumptions, and timely actions to support long-term fiscal stability.

Board of Education Executive Summary

Business Services

Fiscal Year 2024-25 First Interim Financial Report

December 19, 2024



Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 2% percent of total General Fund outgo:

2024-25 First Interim Budget Multi-Year Fund Balance Component Summary

Description	2024-25 First Interim Budget			2025-26 Projected			2026-27 Projected		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
TOTAL - NONSPENDABLE	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0	\$150,000
TOTAL - RESTRICTED	\$0	\$51,645,278	\$51,645,278	\$0	\$14,365,593	\$14,365,593	-	\$8,287,348	\$8,287,348
TOTAL - COMMITTED	\$0		\$0	\$0		\$0	\$0		\$0
TOTAL - ASSIGNED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVE FOR ECONOMIC UNCERTAINTIES									
Economic Uncertainty (REU-2%)	\$17,152,512		\$17,152,512	\$16,161,605		\$16,161,605	\$16,404,863		\$16,404,863
TOTAL - RESERVE FOR ECONOMIC UNCERTAINTIES	\$17,152,512	\$0	\$17,152,512	\$16,161,605	\$0	\$16,161,605	\$16,404,863	\$0	\$16,404,863
UNASSIGNED/UNAPPROPRIATED	\$58,921,139		\$58,921,139	-\$21,946,126		-\$21,946,126	-\$134,517,115		-\$134,517,115
TOTAL - FUND BALANCE	\$76,223,651	\$51,645,278	\$127,868,930	-\$5,634,521	\$14,365,593	\$8,731,072	-\$117,962,252	\$8,287,348	-\$109,674,904

Conclusion

The District is projected to meet the 2% reserve requirement for economic uncertainties in 2024-25 and maintain positive cash flow in 2024-25, 2025-26, and 2026-27. An unrestricted surplus of \$46.3M for 2024-25, \$63.4M for 2025-26, and \$51.7M for 2026-27, excluding contributions to restricted resources. While the District is well-positioned to meet its current financial obligations, it is proactively planning for the phase-out of one-time grants such as ESSER and other COVID-related funding, as well as addressing the impact of declining enrollment, to ensure continued financial sustainability and long-term stability.

The multi-year projection shows that the District is currently able to meet its financial obligations for the current year, with plans in place to address anticipated challenges in the coming years. As a result, the District has issued a qualified certification for the first interim report. This certification is a proactive measure, reflecting the District's commitment to closely monitoring its financial position and ensuring it remains capable of meeting its obligations for the current and upcoming fiscal years.

Further, the District is conducting a comprehensive review of the budget and resources to implement a strategic plan focused on right-sizing expenditures and revenues, optimizing restricted resources, and effectively allocating available resources. This approach is to ensure the District maintains strong economic uncertainty reserve levels and has sufficient cash flow to uphold long-term fiscal stability and solvency.

2024-2025 First Interim Financial Report



Guiding Principle

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

Board of Education
December 19, 2024

Sacramento City Unified School District

Board of Education

Lavinia Grace Phillips, President, Area 7
Jasjit Singh, Vice President, Area 2
Chinua Rhodes, 2nd Vice President, Area 5
Tara Jeane, Area 1
Christina Pritchett, Area 3
Jamee Villa, Area 4
Taylor Kayatta, Area 6
Justine Chueh-Griffith, Student Board Member

Cabinet

Lisa Allen, Superintendent
Mary Hardin Young, Deputy Superintendent
Brian Heap, Chief Communications Officer
Janea Marking, Chief Business and Operations Officer
Cancy McArn, Chief Human Resource Officer and Lead Negotiator
Tim Rocco, Chief Information Officer
Yvonne Wright, Chief Academic Officer
Vacant, Chief Legal Counsel

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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: December 19, 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: Cindy Tao Telephone: (916) 643-7837
Title: Assistant Superintendent, Business Services E-mail: Cindy-Tao@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	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		X
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
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 (2023-24) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
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	

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	486,482,344.00	486,482,344.00	103,331,955.00	487,736,190.00	1,253,846.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	9,129,355.52	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,003,334.39	17,003,334.39	1,946,005.05	17,003,334.39	0.00	0.0%
4) Other Local Revenue		8600-8799	4,145,523.02	4,145,523.02	9,110,568.81	4,240,050.25	94,527.23	2.3%
5) TOTAL, REVENUES			507,631,201.41	507,631,201.41	123,517,884.38	508,979,574.64		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	214,636,122.14	214,636,122.14	49,416,270.30	216,655,789.39	(2,019,667.25)	-0.9%
2) Classified Salaries		2000-2999	53,145,775.22	53,145,775.22	16,463,820.65	53,182,369.58	(36,594.36)	-0.1%
3) Employee Benefits		3000-3999	148,187,551.70	148,187,551.70	38,282,149.70	148,959,897.82	(772,346.12)	-0.5%
4) Books and Supplies		4000-4999	9,950,806.87	9,950,806.87	1,029,046.92	9,815,648.37	135,158.50	1.4%
5) Services and Other Operating Expenditures		5000-5999	30,857,149.11	30,857,149.11	11,934,666.31	45,212,200.69	(14,355,051.58)	-46.5%
6) Capital Outlay		6000-6999	45,000.00	45,000.00	131,993.87	801,257.41	(756,257.41)	-1,680.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,535.00	10,535.00	371,122.89	10,535.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,377,292.51)	(6,377,292.51)	(359,166.41)	(12,022,179.88)	5,644,887.37	-88.5%
9) TOTAL, EXPENDITURES			450,455,647.53	450,455,647.53	117,269,904.23	462,615,518.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			57,175,553.88	57,175,553.88	6,247,980.15	46,364,056.26		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	138,000.00	(138,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(120,159,401.48)	(120,159,401.48)	0.00	(145,013,236.08)	(24,853,834.60)	20.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(117,153,954.12)	(117,153,954.12)	0.00	(142,145,788.72)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,978,400.24)	(59,978,400.24)	6,247,980.15	(95,781,732.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	172,005,383.87	172,005,383.87		172,005,383.87	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)			172,005,383.87	172,005,383.87		172,005,383.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,005,383.87	172,005,383.87		172,005,383.87		
2) Ending Balance, June 30 (E + F1e)			112,026,983.63	112,026,983.63		76,223,651.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		150,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		

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		17,152,511.92		
Unassigned/Unappropriated Amount		9790	112,026,983.63	112,026,983.63		58,921,139.49		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	250,750,877.00	250,750,877.00	87,668,018.00	309,640,153.00	58,889,276.00	23.5%
Education Protection Account State Aid - Current Year		8012	110,402,421.00	110,402,421.00	17,274,595.00	54,561,765.00	(55,840,656.00)	-50.6%
State Aid - Prior Years		8019	0.00	0.00	2,598,092.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	660,685.00	660,685.00	0.00	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	95,962,615.00	95,962,615.00	0.00	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,339,725.00	3,339,725.00	0.00	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	742,967.00	742,967.00	0.00	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,509,791.00	4,509,791.00	0.00	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,094,643.00	21,094,643.00	0.00	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,400,481.00	13,400,481.00	0.00	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	0.00	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			500,864,205.00	500,864,205.00	107,540,705.00	503,912,825.00	3,048,620.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,381,861.00)	(14,381,861.00)	(4,208,750.00)	(16,176,635.00)	(1,794,774.00)	12.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			486,482,344.00	486,482,344.00	103,331,955.00	487,736,190.00	1,253,846.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		

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)
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	9,129,355.52	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, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 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	9,129,355.52	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	0.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,100,610.13	7,100,610.13	1,192,405.05	7,100,610.13	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						

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						
All Other State Revenue	All Other	8590	8,277,377.00	8,277,377.00	753,600.00	8,277,377.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,003,334.39	17,003,334.39	1,946,005.05	17,003,334.39	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	50,000.00	14,228.19	50,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,651,324.00	1,651,324.00	372,848.07	1,651,324.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	8,354,662.04	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	813,851.00	813,851.00	18,751.96	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	380,348.02	380,348.02	350,078.55	474,875.25	94,527.23	24.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						

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 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			4,145,523.02	4,145,523.02	9,110,568.81	4,240,050.25	94,527.23	2.3%
TOTAL, REVENUES			507,631,201.41	507,631,201.41	123,517,884.38	508,979,574.64	1,348,373.23	0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	175,646,543.36	175,646,543.36	37,967,355.27	177,276,410.32	(1,629,866.96)	-0.9%
Certificated Pupil Support Salaries		1200	14,853,400.68	14,853,400.68	3,789,719.46	14,914,565.71	(61,165.03)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	22,848,749.74	22,848,749.74	7,457,935.13	22,829,520.50	19,229.24	0.1%
Other Certificated Salaries		1900	1,287,428.36	1,287,428.36	201,260.44	1,635,292.86	(347,864.50)	-27.0%
TOTAL, CERTIFICATED SALARIES			214,636,122.14	214,636,122.14	49,416,270.30	216,655,789.39	(2,019,667.25)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,746,518.52	1,746,518.52	162,419.64	1,808,192.18	(61,673.66)	-3.5%
Classified Support Salaries		2200	20,530,679.09	20,530,679.09	6,708,062.03	20,632,383.05	(101,703.96)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	9,492,611.84	9,492,611.84	3,024,753.84	9,237,274.54	255,337.30	2.7%
Clerical, Technical and Office Salaries		2400	18,673,596.40	18,673,596.40	6,111,802.33	18,740,566.57	(66,970.17)	-0.4%
Other Classified Salaries		2900	2,702,369.37	2,702,369.37	456,782.81	2,763,953.24	(61,583.87)	-2.3%
TOTAL, CLASSIFIED SALARIES			53,145,775.22	53,145,775.22	16,463,820.65	53,182,369.58	(36,594.36)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	39,523,309.08	39,523,309.08	8,832,510.10	40,270,389.96	(747,080.88)	-1.9%
PERS		3201-3202	14,593,585.59	14,593,585.59	4,289,816.79	14,575,050.82	18,534.77	0.1%
OASDI/Medicare/Alternative		3301-3302	8,371,174.81	8,371,174.81	2,017,394.23	8,386,089.08	(14,914.27)	-0.2%
Health and Welfare Benefits		3401-3402	65,797,432.52	65,797,432.52	17,975,475.06	65,765,608.86	31,823.66	0.0%
Unemployment Insurance		3501-3502	134,572.82	134,572.82	32,879.76	136,825.08	(2,252.26)	-1.7%
Workers' Compensation		3601-3602	4,013,640.45	4,013,640.45	990,652.81	4,073,521.45	(59,881.00)	-1.5%
OPEB, Allocated		3701-3702	15,718,094.93	15,718,094.93	4,131,296.63	15,716,575.13	1,519.80	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,741.50	35,741.50	12,124.32	35,837.44	(95.94)	-0.3%
TOTAL, EMPLOYEE BENEFITS			148,187,551.70	148,187,551.70	38,282,149.70	148,959,897.82	(772,346.12)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	54,931.00	54,931.00	0.00	51,731.00	3,200.00	5.8%
Books and Other Reference Materials		4200	114,616.39	114,616.39	6,945.32	96,713.92	17,902.47	15.6%
Materials and Supplies		4300	9,358,036.31	9,358,036.31	899,292.75	8,773,619.83	584,416.48	6.2%
Noncapitalized Equipment		4400	423,223.17	423,223.17	122,808.85	893,583.62	(470,360.45)	-111.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,950,806.87	9,950,806.87	1,029,046.92	9,815,648.37	135,158.50	1.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	984,685.00	984,685.00	224,044.60	2,758,733.24	(1,774,048.24)	-180.2%
Travel and Conferences		5200	479,141.29	479,141.29	13,131.16	444,497.37	34,643.92	7.2%
Dues and Memberships		5300	169,272.00	169,272.00	142,011.96	188,675.00	(19,403.00)	-11.5%
Insurance		5400-5450	30,000.00	30,000.00	1,701,610.65	30,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,242,818.00	12,242,818.00	2,963,340.20	12,843,440.00	(600,622.00)	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,544,299.00	1,544,299.00	334,718.98	1,611,611.84	(67,312.84)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	(284,698.25)	(284,698.25)	(217,867.97)	(609,991.13)	325,292.88	-114.3%
Transfers of Direct Costs - Interfund		5750	(1,192,155.00)	(1,192,155.00)	783.44	(1,162,428.08)	(29,726.92)	2.5%
Professional/Consulting Services and Operating Expenditures		5800	15,131,712.50	15,131,712.50	6,341,966.50	27,381,432.10	(12,249,719.60)	-81.0%
Communications		5900	1,752,074.57	1,752,074.57	430,926.79	1,726,230.35	25,844.22	1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,857,149.11	30,857,149.11	11,934,666.31	45,212,200.69	(14,355,051.58)	-46.5%
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	24,311.52	19,250.00	(19,250.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	107,682.35	752,007.41	(737,007.41)	-4,913.4%
Equipment Replacement		6500	30,000.00	30,000.00	0.00	30,000.00	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			45,000.00	45,000.00	131,993.87	801,257.41	(756,257.41)	-1,680.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	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	368,962.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,535.00	10,535.00	2,160.89	10,535.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,535.00	10,535.00	371,122.89	10,535.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

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		7310	(4,919,790.51)	(4,919,790.51)	(359,166.41)	(9,615,592.67)	4,695,802.16	-95.4%
Transfers of Indirect Costs - Interfund		7350	(1,457,502.00)	(1,457,502.00)	0.00	(2,406,587.21)	949,085.21	-65.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,377,292.51)	(6,377,292.51)	(359,166.41)	(12,022,179.88)	5,644,887.37	-88.5%
TOTAL, EXPENDITURES			450,455,647.53	450,455,647.53	117,269,904.23	462,615,518.38	(12,159,870.85)	-2.7%
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	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	15,000.00	(15,000.00)	New
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	123,000.00	(123,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	138,000.00	(138,000.00)	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	(120,159,401.48)	(120,159,401.48)	0.00	(145,013,236.08)	(24,853,834.60)	20.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(120,159,401.48)	(120,159,401.48)	0.00	(145,013,236.08)	(24,853,834.60)	20.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(117,153,954.12)	(117,153,954.12)	0.00	(142,145,788.72)	(24,991,834.60)	21.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,316,186.28	42,316,186.28	23,087,168.94	51,028,455.38	8,712,269.10	20.6%
3) Other State Revenue		8300-8599	113,182,286.36	113,182,286.36	22,557,545.59	117,004,264.93	3,821,978.57	3.4%
4) Other Local Revenue		8600-8799	2,302,271.01	2,302,271.01	3,014,944.67	6,963,034.07	4,660,763.06	202.4%
5) TOTAL, REVENUES			160,488,804.65	160,488,804.65	48,818,414.20	177,683,815.38		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,781,697.40	89,781,697.40	36,536,265.21	91,644,914.80	(1,863,217.40)	-2.1%
2) Classified Salaries		2000-2999	38,985,851.94	38,985,851.94	12,246,095.61	50,372,463.17	(11,386,611.23)	-29.2%
3) Employee Benefits		3000-3999	97,337,182.16	97,337,182.16	21,455,144.99	107,425,384.55	(10,088,202.39)	-10.4%
4) Books and Supplies		4000-4999	16,372,433.67	16,372,433.67	952,379.22	30,513,807.02	(14,141,373.35)	-86.4%
5) Services and Other Operating Expenditures		5000-5999	61,531,434.84	61,531,434.84	17,282,312.13	96,700,947.87	(35,169,513.03)	-57.2%
6) Capital Outlay		6000-6999	504,098.56	504,098.56	4,283,216.75	11,604,414.79	(11,100,316.23)	-2,202.0%
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	4,919,790.51	4,919,790.51	359,166.41	9,615,592.68	(4,695,802.17)	-95.4%
9) TOTAL, EXPENDITURES			309,432,489.08	309,432,489.08	93,114,580.32	397,877,524.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,943,684.43)	(148,943,684.43)	(44,296,166.12)	(220,193,709.50)		
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	120,159,401.48	120,159,401.48	0.00	145,013,236.08	24,853,834.60	20.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			120,159,401.48	120,159,401.48	0.00	145,013,236.08		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(28,784,282.95)	(28,784,282.95)	(44,296,166.12)	(75,180,473.42)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	126,825,751.54	126,825,751.54		126,825,751.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,825,751.54	126,825,751.54		126,825,751.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,825,751.54	126,825,751.54		126,825,751.54		
2) Ending Balance, June 30 (E + F1e)			98,041,468.59	98,041,468.59		51,645,278.12		
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	98,041,468.59	98,041,468.59		52,876,320.94		
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		(1,231,042.82)		
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	2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	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			2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	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	9,921,824.47	9,921,824.47	0.00	9,921,824.47	0.00	0.0%
Special Education Discretionary Grants		8182	940,266.00	940,266.00	0.00	1,079,686.00	139,420.00	14.8%
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	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	22,064,045.41	22,064,045.41	13,838,727.90	23,081,765.53	1,017,720.12	4.6%
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	3,020,958.48	3,020,958.48	1,328,980.00	2,852,272.00	(168,686.48)	-5.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	186,814.86	372,018.07	372,018.07	New
Title III, English Learner Program	4203	8290	1,010,080.67	1,010,080.67	1,186,416.00	1,617,889.67	607,809.00	60.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	4,696,257.26	4,696,257.26	1,670,800.01	7,544,955.97	2,848,698.71	60.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	529,284.00	529,284.00	New
All Other Federal Revenue	All Other	8290	662,753.99	662,753.99	4,875,430.17	4,028,759.67	3,366,005.68	507.9%
TOTAL, FEDERAL REVENUE			42,316,186.28	42,316,186.28	23,087,168.94	51,028,455.38	8,712,269.10	20.6%
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	31,206,530.00	31,206,530.00	9,336,890.00	31,206,530.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	3,510,487.50	3,510,487.50	1,256,762.93	3,510,487.50	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	9,160,217.35	224,436.60	10,114,914.35	954,697.00	10.4%
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	822,847.33	822,847.33	1,586,577.96	2,308,642.29	1,485,794.96	180.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	429,113.79	429,113.79	0.00	565,642.70	136,528.91	31.8%
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%

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 State Revenue	All Other	8590	68,053,090.39	68,053,090.39	10,152,878.10	69,298,048.09	1,244,957.70	1.8%
TOTAL, OTHER STATE REVENUE			113,182,286.36	113,182,286.36	22,557,545.59	117,004,264.93	3,821,978.57	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	0.00	167,579.80	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,302,271.01	2,302,271.01	2,847,364.87	6,963,034.07	4,660,763.06	202.4%
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%

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 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			2,302,271.01	2,302,271.01	3,014,944.67	6,963,034.07	4,660,763.06	202.4%
TOTAL, REVENUES			160,488,804.65	160,488,804.65	48,818,414.20	177,683,815.38	17,195,010.73	10.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	51,949,885.49	51,949,885.49	24,683,647.95	50,187,888.01	1,761,997.48	3.4%
Certificated Pupil Support Salaries		1200	15,069,701.32	15,069,701.32	5,033,791.92	15,822,590.23	(752,888.91)	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,311,862.10	4,311,862.10	2,713,908.92	5,790,654.08	(1,478,791.98)	-34.3%
Other Certificated Salaries		1900	18,450,248.49	18,450,248.49	4,104,916.42	19,843,782.48	(1,393,533.99)	-7.6%
TOTAL, CERTIFICATED SALARIES			89,781,697.40	89,781,697.40	36,536,265.21	91,644,914.80	(1,863,217.40)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,858,056.21	15,858,056.21	3,743,718.68	21,871,817.23	(6,013,761.02)	-37.9%
Classified Support Salaries		2200	11,303,799.98	11,303,799.98	3,926,194.24	12,948,787.47	(1,644,987.49)	-14.6%
Classified Supervisors' and Administrators' Salaries		2300	4,575,205.40	4,575,205.40	1,647,399.77	5,103,312.61	(528,107.21)	-11.5%
Clerical, Technical and Office Salaries		2400	3,849,511.28	3,849,511.28	1,665,405.35	5,826,142.85	(1,976,631.57)	-51.3%
Other Classified Salaries		2900	3,399,279.07	3,399,279.07	1,263,377.57	4,622,403.01	(1,223,123.94)	-36.0%
TOTAL, CLASSIFIED SALARIES			38,985,851.94	38,985,851.94	12,246,095.61	50,372,463.17	(11,386,611.23)	-29.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	38,048,456.65	38,048,456.65	6,478,664.22	38,429,493.14	(381,036.49)	-1.0%
PERS		3201-3202	10,975,425.44	10,975,425.44	3,225,942.73	14,057,884.91	(3,082,459.47)	-28.1%
OASDI/Medicare/Alternative		3301-3302	5,139,333.34	5,139,333.34	1,497,002.29	5,873,999.16	(734,665.82)	-14.3%
Health and Welfare Benefits		3401-3402	32,907,188.22	32,907,188.22	7,663,289.40	37,305,320.91	(4,398,132.69)	-13.4%
Unemployment Insurance		3501-3502	63,951.63	63,951.63	25,407.50	71,818.60	(7,866.97)	-12.3%
Workers' Compensation		3601-3602	1,920,741.70	1,920,741.70	742,507.76	2,158,366.77	(237,625.07)	-12.4%
OPEB, Allocated		3701-3702	8,269,863.08	8,269,863.08	1,818,077.86	9,514,606.59	(1,244,743.51)	-15.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,222.10	12,222.10	4,253.23	13,894.47	(1,672.37)	-13.7%
TOTAL, EMPLOYEE BENEFITS			97,337,182.16	97,337,182.16	21,455,144.99	107,425,384.55	(10,088,202.39)	-10.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,265,549.50	3,265,549.50	52,661.75	3,537,642.00	(272,092.50)	-8.3%
Books and Other Reference Materials		4200	110,102.00	110,102.00	18,738.95	123,781.46	(13,679.46)	-12.4%
Materials and Supplies		4300	11,265,588.81	11,265,588.81	758,352.86	25,442,353.73	(14,176,764.92)	-125.8%
Noncapitalized Equipment		4400	1,731,193.36	1,731,193.36	122,625.66	1,410,029.83	321,163.53	18.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,372,433.67	16,372,433.67	952,379.22	30,513,807.02	(14,141,373.35)	-86.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	48,808,001.38	48,808,001.38	13,350,255.19	61,461,760.40	(12,653,759.02)	-25.9%
Travel and Conferences		5200	1,455,832.00	1,455,832.00	15,216.49	843,660.83	612,171.17	42.0%
Dues and Memberships		5300	4,000.00	4,000.00	3,562.00	7,775.00	(3,775.00)	-94.4%
Insurance		5400-5450	0.00	0.00	525.00	525.00	(525.00)	New
Operations and Housekeeping Services		5500	81,000.00	81,000.00	4,400.00	81,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	373,500.00	373,500.00	80,515.15	546,092.02	(172,592.02)	-46.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	284,698.25	284,698.25	217,867.97	609,991.13	(325,292.88)	-114.3%
Transfers of Direct Costs - Interfund		5750	(13,000.00)	(13,000.00)	619.94	(6,692.47)	(6,307.53)	48.5%
Professional/Consulting Services and Operating Expenditures		5800	10,501,054.21	10,501,054.21	3,609,350.39	33,119,391.96	(22,618,337.75)	-215.4%
Communications		5900	36,349.00	36,349.00	0.00	37,444.00	(1,095.00)	-3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,531,434.84	61,531,434.84	17,282,312.13	96,700,947.87	(35,169,513.03)	-57.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	295,000.00	295,000.00	0.00	337,053.35	(42,053.35)	-14.3%
Buildings and Improvements of Buildings		6200	83,904.00	83,904.00	3,805,635.22	5,856,221.91	(5,772,317.91)	-6,879.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	60,996.00	60,996.00	456,596.30	5,330,648.34	(5,269,652.34)	-8,639.3%
Equipment Replacement		6500	64,198.56	64,198.56	20,985.23	80,491.19	(16,292.63)	-25.4%
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			504,098.56	504,098.56	4,283,216.75	11,604,414.79	(11,100,316.23)	-2,202.0%
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%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

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		7310	4,919,790.51	4,919,790.51	359,166.41	9,615,592.68	(4,695,802.17)	-95.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,919,790.51	4,919,790.51	359,166.41	9,615,592.68	(4,695,802.17)	-95.4%
TOTAL, EXPENDITURES			309,432,489.08	309,432,489.08	93,114,580.32	397,877,524.88	(88,445,035.80)	-28.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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	120,159,401.48	120,159,401.48	0.00	145,013,236.08	24,853,834.60	20.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			120,159,401.48	120,159,401.48	0.00	145,013,236.08	24,853,834.60	20.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			120,159,401.48	120,159,401.48	0.00	145,013,236.08	(24,853,834.60)	-20.7%

2024-25 First 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	489,170,405.00	489,170,405.00	103,490,710.00	490,424,251.00	1,253,846.00	0.3%
2) Federal Revenue		8100-8299	42,316,186.28	42,316,186.28	32,216,524.46	51,028,455.38	8,712,269.10	20.6%
3) Other State Revenue		8300-8599	130,185,620.75	130,185,620.75	24,503,550.64	134,007,599.32	3,821,978.57	2.9%
4) Other Local Revenue		8600-8799	6,447,794.03	6,447,794.03	12,125,513.48	11,203,084.32	4,755,290.29	73.8%
5) TOTAL, REVENUES			668,120,006.06	668,120,006.06	172,336,298.58	686,663,390.02		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	304,417,819.54	304,417,819.54	85,952,535.51	308,300,704.19	(3,882,884.65)	-1.3%
2) Classified Salaries		2000-2999	92,131,627.16	92,131,627.16	28,709,916.26	103,554,832.75	(11,423,205.59)	-12.4%
3) Employee Benefits		3000-3999	245,524,733.86	245,524,733.86	59,737,294.69	256,385,282.37	(10,860,548.51)	-4.4%
4) Books and Supplies		4000-4999	26,323,240.54	26,323,240.54	1,981,426.14	40,329,455.39	(14,006,214.85)	-53.2%
5) Services and Other Operating Expenditures		5000-5999	92,388,583.95	92,388,583.95	29,216,978.44	141,913,148.56	(49,524,564.61)	-53.6%
6) Capital Outlay		6000-6999	549,098.56	549,098.56	4,415,210.62	12,405,672.20	(11,856,573.64)	-2,159.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,535.00	10,535.00	371,122.89	10,535.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,457,502.00)	(1,457,502.00)	0.00	(2,406,587.20)	949,085.20	-65.1%
9) TOTAL, EXPENDITURES			759,888,136.61	759,888,136.61	210,384,484.55	860,493,043.26		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,768,130.55)	(91,768,130.55)	(38,048,185.97)	(173,829,653.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	138,000.00	(138,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,005,447.36	3,005,447.36	0.00	2,867,447.36		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,762,683.19)	(88,762,683.19)	(38,048,185.97)	(170,962,205.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	298,831,135.41	298,831,135.41		298,831,135.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,831,135.41	298,831,135.41		298,831,135.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,831,135.41	298,831,135.41		298,831,135.41		
2) Ending Balance, June 30 (E + F1e)			210,068,452.22	210,068,452.22		127,868,929.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		150,000.00		
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								
Committed		9740	98,041,468.59	98,041,468.59		52,876,320.94		

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		17,152,511.92		
Unassigned/Unappropriated Amount		9790	112,026,983.63	112,026,983.63		57,690,096.67		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	250,750,877.00	250,750,877.00	87,668,018.00	309,640,153.00	58,889,276.00	23.5%
Education Protection Account State Aid - Current Year		8012	110,402,421.00	110,402,421.00	17,274,595.00	54,561,765.00	(55,840,656.00)	-50.6%
State Aid - Prior Years		8019	0.00	0.00	2,598,092.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	660,685.00	660,685.00	0.00	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	95,962,615.00	95,962,615.00	0.00	95,962,615.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,339,725.00	3,339,725.00	0.00	3,339,725.00	0.00	0.0%
Prior Years' Taxes		8043	742,967.00	742,967.00	0.00	742,967.00	0.00	0.0%
Supplemental Taxes		8044	4,509,791.00	4,509,791.00	0.00	4,509,791.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,094,643.00	21,094,643.00	0.00	21,094,643.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,400,481.00	13,400,481.00	0.00	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	0.00	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			500,864,205.00	500,864,205.00	107,540,705.00	503,912,825.00	3,048,620.00	0.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(14,381,861.00)	(14,381,861.00)	(4,208,750.00)	(16,176,635.00)	(1,794,774.00)	12.5%
Property Taxes Transfers		8097	2,688,061.00	2,688,061.00	158,755.00	2,688,061.00	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			489,170,405.00	489,170,405.00	103,490,710.00	490,424,251.00	1,253,846.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,921,824.47	9,921,824.47	0.00	9,921,824.47	0.00	0.0%
Special Education Discretionary Grants		8182	940,266.00	940,266.00	0.00	1,079,686.00	139,420.00	14.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%

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	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	9,129,355.52	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	22,064,045.41	22,064,045.41	13,838,727.90	23,081,765.53	1,017,720.12	4.6%
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	3,020,958.48	3,020,958.48	1,328,980.00	2,852,272.00	(168,686.48)	-5.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	186,814.86	372,018.07	372,018.07	New
Title III, English Learner Program	4203	8290	1,010,080.67	1,010,080.67	1,186,416.00	1,617,889.67	607,809.00	60.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	4,696,257.26	4,696,257.26	1,670,800.01	7,544,955.97	2,848,698.71	60.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	529,284.00	529,284.00	New
All Other Federal Revenue	All Other	8290	662,753.99	662,753.99	4,875,430.17	4,028,759.67	3,366,005.68	507.9%
TOTAL, FEDERAL REVENUE			42,316,186.28	42,316,186.28	32,216,524.46	51,028,455.38	8,712,269.10	20.6%
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	31,206,530.00	31,206,530.00	9,336,890.00	31,206,530.00	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	1,625,347.26	1,625,347.26	0.00	1,625,347.26	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,611,097.63	10,611,097.63	2,449,167.98	10,611,097.63	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	9,160,217.35	224,436.60	10,114,914.35	954,697.00	10.4%
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	822,847.33	822,847.33	1,586,577.96	2,308,642.29	1,485,794.96	180.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	429,113.79	429,113.79	0.00	565,642.70	136,528.91	31.8%
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%

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 State Revenue	All Other	8590	76,330,467.39	76,330,467.39	10,906,478.10	77,575,425.09	1,244,957.70	1.6%
TOTAL, OTHER STATE REVENUE			130,185,620.75	130,185,620.75	24,503,550.64	134,007,599.32	3,821,978.57	2.9%
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	50,000.00	14,228.19	50,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,651,324.00	1,651,324.00	540,427.87	1,651,324.00	0.00	0.0%
Interest		8660	1,250,000.00	1,250,000.00	8,354,662.04	1,250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	813,851.00	813,851.00	18,751.96	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	2,682,619.03	2,682,619.03	3,197,443.42	7,437,909.32	4,755,290.29	177.3%
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%

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 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			6,447,794.03	6,447,794.03	12,125,513.48	11,203,084.32	4,755,290.29	73.8%
TOTAL, REVENUES			668,120,006.06	668,120,006.06	172,336,298.58	686,663,390.02	18,543,383.96	2.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	227,596,428.85	227,596,428.85	62,651,003.22	227,464,298.33	132,130.52	0.1%
Certificated Pupil Support Salaries		1200	29,923,102.00	29,923,102.00	8,823,511.38	30,737,155.94	(814,053.94)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	27,160,611.84	27,160,611.84	10,171,844.05	28,620,174.58	(1,459,562.74)	-5.4%
Other Certificated Salaries		1900	19,737,676.85	19,737,676.85	4,306,176.86	21,479,075.34	(1,741,398.49)	-8.8%
TOTAL, CERTIFICATED SALARIES			304,417,819.54	304,417,819.54	85,952,535.51	308,300,704.19	(3,882,884.65)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,604,574.73	17,604,574.73	3,906,138.32	23,680,009.41	(6,075,434.68)	-34.5%
Classified Support Salaries		2200	31,834,479.07	31,834,479.07	10,634,256.27	33,581,170.52	(1,746,691.45)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	14,067,817.24	14,067,817.24	4,672,153.61	14,340,587.15	(272,769.91)	-1.9%
Clerical, Technical and Office Salaries		2400	22,523,107.68	22,523,107.68	7,777,207.68	24,566,709.42	(2,043,601.74)	-9.1%
Other Classified Salaries		2900	6,101,648.44	6,101,648.44	1,720,160.38	7,386,356.25	(1,284,707.81)	-21.1%
TOTAL, CLASSIFIED SALARIES			92,131,627.16	92,131,627.16	28,709,916.26	103,554,832.75	(11,423,205.59)	-12.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	77,571,765.73	77,571,765.73	15,311,174.32	78,699,883.10	(1,128,117.37)	-1.5%
PERS		3201-3202	25,569,011.03	25,569,011.03	7,515,759.52	28,632,935.73	(3,063,924.70)	-12.0%
OASDI/Medicare/Alternative		3301-3302	13,510,508.15	13,510,508.15	3,514,396.52	14,260,088.24	(749,580.09)	-5.5%
Health and Welfare Benefits		3401-3402	98,704,620.74	98,704,620.74	25,638,764.46	103,070,929.77	(4,366,309.03)	-4.4%
Unemployment Insurance		3501-3502	198,524.45	198,524.45	58,287.26	208,643.68	(10,119.23)	-5.1%
Workers' Compensation		3601-3602	5,934,382.15	5,934,382.15	1,733,160.57	6,231,888.22	(297,506.07)	-5.0%
OPEB, Allocated		3701-3702	23,987,958.01	23,987,958.01	5,949,374.49	25,231,181.72	(1,243,223.71)	-5.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	47,963.60	47,963.60	16,377.55	49,731.91	(1,768.31)	-3.7%
TOTAL, EMPLOYEE BENEFITS			245,524,733.86	245,524,733.86	59,737,294.69	256,385,282.37	(10,860,548.51)	-4.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,320,480.50	3,320,480.50	52,661.75	3,589,373.00	(268,892.50)	-8.1%
Books and Other Reference Materials		4200	224,718.39	224,718.39	25,684.27	220,495.38	4,223.01	1.9%
Materials and Supplies		4300	20,623,625.12	20,623,625.12	1,657,645.61	34,215,973.56	(13,592,348.44)	-65.9%
Noncapitalized Equipment		4400	2,154,416.53	2,154,416.53	245,434.51	2,303,613.45	(149,196.92)	-6.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,323,240.54	26,323,240.54	1,981,426.14	40,329,455.39	(14,006,214.85)	-53.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	49,792,686.38	49,792,686.38	13,574,299.79	64,220,493.64	(14,427,807.26)	-29.0%
Travel and Conferences		5200	1,934,973.29	1,934,973.29	28,347.65	1,288,158.20	646,815.09	33.4%
Dues and Memberships		5300	173,272.00	173,272.00	145,573.96	196,450.00	(23,178.00)	-13.4%
Insurance		5400-5450	30,000.00	30,000.00	1,702,135.65	30,525.00	(525.00)	-1.8%
Operations and Housekeeping Services		5500	12,323,818.00	12,323,818.00	2,967,740.20	12,924,440.00	(600,622.00)	-4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,917,799.00	1,917,799.00	415,234.13	2,157,703.86	(239,904.86)	-12.5%

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)
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,205,155.00)	(1,205,155.00)	1,403.38	(1,169,120.55)	(36,034.45)	3.0%
Professional/Consulting Services and Operating Expenditures		5800	25,632,766.71	25,632,766.71	9,951,316.89	60,500,824.06	(34,868,057.35)	-136.0%
Communications		5900	1,788,423.57	1,788,423.57	430,926.79	1,763,674.35	24,749.22	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,388,583.95	92,388,583.95	29,216,978.44	141,913,148.56	(49,524,564.61)	-53.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	295,000.00	295,000.00	0.00	337,053.35	(42,053.35)	-14.3%
Buildings and Improvements of Buildings		6200	83,904.00	83,904.00	3,829,946.74	5,875,471.91	(5,791,567.91)	-6,902.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,996.00	75,996.00	564,278.65	6,082,655.75	(6,006,659.75)	-7,903.9%
Equipment Replacement		6500	94,198.56	94,198.56	20,985.23	110,491.19	(16,292.63)	-17.3%
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			549,098.56	549,098.56	4,415,210.62	12,405,672.20	(11,856,573.64)	-2,159.3%
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	0.00	0.00	368,962.00	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	10,535.00	10,535.00	2,160.89	10,535.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,535.00	10,535.00	371,122.89	10,535.00	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		7310	0.00	0.00	0.00	.01		
Transfers of Indirect Costs - Interfund		7350	(1,457,502.00)	(1,457,502.00)	0.00	(2,406,587.21)	949,085.21	-65.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,457,502.00)	(1,457,502.00)	0.00	(2,406,587.20)	949,085.20	-65.1%
TOTAL, EXPENDITURES			759,888,136.61	759,888,136.61	210,384,484.55	860,493,043.26	(100,604,906.65)	-13.2%
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	3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,005,447.36	3,005,447.36	0.00	3,005,447.36	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	15,000.00	(15,000.00)	New
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	123,000.00	(123,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	138,000.00	(138,000.00)	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)			3,005,447.36	3,005,447.36	0.00	2,867,447.36	138,000.00	4.6%

Resource	Description	2024-25 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	3,450,474.00
6266	Educator Effectiveness, FY 2021-22	2,065,213.13
6300	Lottery: Instructional Materials	1,330,164.64
6332	CA Community Schools Partnership Act - Implementation Grant	3,568,767.53
6371	CalWORKs for ROCP or Adult Education	11,331.00
6547	Special Education Early Intervention Preschool Grant	2,038,376.23
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,573,567.39
7085	Learning Communities for School Success Program	582,694.65
7388	SB 117 COVID-19 LEA Response Funds	196,853.26
7399	LCFF Equity Multiplier	3,060,468.00
7425	Expanded Learning Opportunities (ELO) Grant	202,277.89
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	320,657.12
7435	Learning Recovery Emergency Block Grant	10,437,046.27
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,158,873.38
9010	Other Restricted Local	6,879,556.45
Total, Restricted Balance		52,876,320.94

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	1,668,396.21	1,668,396.21		1,668,396.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,668,396.21	1,668,396.21		1,668,396.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,396.21	1,668,396.21		1,668,396.21		
2) Ending Balance, June 30 (E + F1e)			1,668,396.21	1,668,396.21		1,668,396.21		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
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	2024-25 Project Year Totals
8210	Student Activity Funds	1,668,396.21
Total, Restricted Balance		1,668,396.21

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,874,241.00	20,874,241.00	5,247,937.00	20,874,241.00	0.00	0.0%
2) Federal Revenue		8100-8299	415,393.40	415,393.40	21,733.00	415,393.40	0.00	0.0%
3) Other State Revenue		8300-8599	1,506,933.37	1,506,933.37	4,600.50	3,982,746.00	2,475,812.63	164.3%
4) Other Local Revenue		8600-8799	0.00	0.00	533,060.06	63,300.00	63,300.00	New
5) TOTAL, REVENUES			22,796,567.77	22,796,567.77	5,807,330.56	25,335,680.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,969,708.86	9,969,708.86	2,987,075.75	10,667,447.61	(697,738.75)	-7.0%
2) Classified Salaries		2000-2999	1,421,810.68	1,421,810.68	424,474.29	1,450,810.68	(29,000.00)	-2.0%
3) Employee Benefits		3000-3999	6,420,820.15	6,420,820.15	1,633,644.70	6,433,804.28	(12,984.13)	-0.2%
4) Books and Supplies		4000-4999	502,630.72	502,630.72	79,793.11	2,676,478.65	(2,173,847.93)	-432.5%
5) Services and Other Operating Expenditures		5000-5999	1,850,979.00	1,850,979.00	449,681.50	5,648,738.77	(3,797,759.77)	-205.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,150.00	8,150.00	0.00	273,199.64	(265,049.64)	-3,252.1%
9) TOTAL, EXPENDITURES			20,174,099.41	20,174,099.41	5,574,669.35	27,150,479.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,622,468.36	2,622,468.36	232,661.21	(1,814,799.23)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	468,281.64	468,281.64	0.00	468,281.64	0.00	0.0%
b) Transfers Out		7600-7629	3,473,729.00	3,473,729.00	0.00	3,473,729.00	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			(3,005,447.36)	(3,005,447.36)	0.00	(3,005,447.36)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(382,979.00)	(382,979.00)	232,661.21	(4,820,246.59)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,685,390.76	15,685,390.76		15,685,390.76	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)			15,685,390.76	15,685,390.76		15,685,390.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,685,390.76	15,685,390.76		15,685,390.76		
2) Ending Balance, June 30 (E + F1e)			15,302,411.76	15,302,411.76		10,865,144.17		
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	7,873,633.98	7,873,633.98		3,487,279.30		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 Assignments		9780	7,532,232.78	7,532,232.78		7,532,082.78		
Charter Funds	0000	9780		7,532,232.78				
Other Charter Funds	0000	9780	7,532,232.78					
Charter Funds	0000	9780				7,532,082.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(103,455.00)	(103,455.00)		(154,217.91)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,589,161.00	12,589,161.00	3,541,664.00	12,589,161.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,011,890.00	4,011,890.00	604,015.00	4,011,890.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,273,190.00	4,273,190.00	1,102,258.00	4,273,190.00	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			20,874,241.00	20,874,241.00	5,247,937.00	20,874,241.00	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	415,393.40	415,393.40	0.00	415,393.40	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, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, 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%
	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act							0.00	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	21,733.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			415,393.40	415,393.40	21,733.00	415,393.40	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%

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 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	48,543.00	48,543.00	0.00	48,543.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	371,583.00	371,583.00	102,976.92	371,583.00	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	1,086,807.37	1,086,807.37	(98,376.42)	3,562,620.00	2,475,812.63	227.8%
TOTAL, OTHER STATE REVENUE			1,506,933.37	1,506,933.37	4,600.50	3,982,746.00	2,475,812.63	164.3%
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	439,622.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	93,438.06	63,300.00	63,300.00	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	533,060.06	63,300.00	63,300.00	New
TOTAL, REVENUES			22,796,567.77	22,796,567.77	5,807,330.56	25,335,680.40		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,328,299.37	8,328,299.37	2,404,783.67	8,956,916.53	(628,617.16)	-7.5%
Certificated Pupil Support Salaries		1200	436,826.36	436,826.36	127,634.76	486,583.50	(49,757.14)	-11.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,203,397.13	1,203,397.13	439,288.71	1,205,976.51	(2,579.38)	-0.2%
Other Certificated Salaries		1900	1,186.00	1,186.00	15,368.61	17,971.07	(16,785.07)	-1,415.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			9,969,708.86	9,969,708.86	2,987,075.75	10,667,447.61	(697,738.75)	-7.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	206,103.14	206,103.14	56,051.02	212,103.14	(6,000.00)	-2.9%
Classified Support Salaries		2200	460,648.03	460,648.03	135,162.59	460,648.03	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	600,788.33	600,788.33	191,856.87	600,788.33	0.00	0.0%
Other Classified Salaries		2900	154,271.18	154,271.18	41,403.81	177,271.18	(23,000.00)	-14.9%
TOTAL, CLASSIFIED SALARIES			1,421,810.68	1,421,810.68	424,474.29	1,450,810.68	(29,000.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,273,135.23	2,273,135.23	520,756.00	2,280,633.69	(7,498.46)	-0.3%
PERS		3201-3202	354,580.44	354,580.44	102,595.73	354,580.44	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	316,772.69	316,772.69	77,725.22	317,401.01	(628.32)	-0.2%
Health and Welfare Benefits		3401-3402	2,642,207.28	2,642,207.28	708,318.78	2,646,352.99	(4,145.71)	-0.2%
Unemployment Insurance		3501-3502	5,499.89	5,499.89	1,697.50	5,521.53	(21.64)	-0.4%
Workers' Compensation		3601-3602	166,576.55	166,576.55	51,173.55	167,225.39	(648.84)	-0.4%
OPEB, Allocated		3701-3702	661,089.27	661,089.27	170,923.95	661,089.27	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	958.80	958.80	453.97	999.96	(41.16)	-4.3%
TOTAL, EMPLOYEE BENEFITS			6,420,820.15	6,420,820.15	1,633,644.70	6,433,804.28	(12,984.13)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	16,704.00	16,704.00	11,680.93	49,364.36	(32,660.36)	-195.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	485,926.72	485,926.72	31,613.46	2,606,714.29	(2,120,787.57)	-436.4%
Noncapitalized Equipment		4400	0.00	0.00	36,498.72	20,400.00	(20,400.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			502,630.72	502,630.72	79,793.11	2,676,478.65	(2,173,847.93)	-432.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	229,426.52	877,259.89	(877,259.89)	New
Travel and Conferences		5200	8,730.00	8,730.00	2,202.80	18,049.00	(9,319.00)	-106.7%
Dues and Memberships		5300	0.00	0.00	975.00	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	645,743.00	645,743.00	107,318.57	645,743.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,541.00	8,541.00	0.00	11,841.00	(3,300.00)	-38.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,123,660.00	1,123,660.00	1,457.18	1,109,403.08	14,256.92	1.3%
Professional/Consulting Services and								
Operating Expenditures		5800	55,443.00	55,443.00	108,113.29	2,975,880.80	(2,920,437.80)	-5,267.5%
Communications		5900	8,862.00	8,862.00	188.14	10,562.00	(1,700.00)	-19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,850,979.00	1,850,979.00	449,681.50	5,648,738.77	(3,797,759.77)	-205.2%
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%

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)
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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	8,150.00	8,150.00	0.00	273,199.64	(265,049.64)	-3,252.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,150.00	8,150.00	0.00	273,199.64	(265,049.64)	-3,252.1%
TOTAL, EXPENDITURES			20,174,099.41	20,174,099.41	5,574,669.35	27,150,479.63		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	468,281.64	468,281.64	0.00	468,281.64	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			468,281.64	468,281.64	0.00	468,281.64	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	3,473,729.00	3,473,729.00	0.00	3,473,729.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,473,729.00	3,473,729.00	0.00	3,473,729.00	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			(3,005,447.36)	(3,005,447.36)	0.00	(3,005,447.36)		
(a - b + c - d + e)			(3,005,447.36)	(3,005,447.36)	0.00	(3,005,447.36)		

Resource	Description	2024-25 Projected Totals
2600	Expanded Learning Opportunities Program	1,149,501.65
6300	Lottery: Instructional Materials	566,649.85
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	920,616.96
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	236,395.00
7311	Classified School Employee Professional Development Block Grant	5,567.00
7339	Dual Enrollment Opportunities	225,000.00
7388	SB 117 COVID-19 LEA Response Funds	577.11
7399	LCFF Equity Multiplier	165,892.00
7413	A-G Learning Loss Mitigation Grant	51,644.71
7425	Expanded Learning Opportunities (ELO) Grant	35,921.19
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	45,949.67
7435	Learning Recovery Emergency Block Grant	64,715.71
7810	Other Restricted State	17,258.00
9010	Other Restricted Local	1,590.45
Total, Restricted Balance		3,487,279.30

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	1,533,477.23	1,533,477.23	257,287.06	1,761,364.51	227,887.28	14.9%
3) Other State Revenue		8300-8599	2,138,928.28	2,138,928.28	746,575.00	2,128,841.00	(10,087.28)	-0.5%
4) Other Local Revenue		8600-8799	3,014,201.09	3,014,201.09	865,844.61	3,180,349.70	166,148.61	5.5%
5) TOTAL, REVENUES			6,686,606.60	6,686,606.60	1,869,706.67	7,070,555.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,554,692.94	1,554,692.94	650,987.77	1,608,749.94	(54,057.00)	-3.5%
2) Classified Salaries		2000-2999	1,745,143.08	1,745,143.08	530,705.80	1,741,746.01	3,397.07	0.2%
3) Employee Benefits		3000-3999	2,371,540.63	2,371,540.63	696,699.53	2,297,544.00	73,996.63	3.1%
4) Books and Supplies		4000-4999	505,447.62	505,447.62	6,310.51	835,644.48	(330,196.86)	-65.3%
5) Services and Other Operating Expenditures		5000-5999	342,354.00	342,354.00	69,998.31	587,075.98	(244,721.98)	-71.5%
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	102,754.00	102,754.00	0.00	193,389.47	(90,635.47)	-88.2%
9) TOTAL, EXPENDITURES			6,621,932.27	6,621,932.27	1,954,701.92	7,264,149.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,674.33	64,674.33	(84,995.25)	(193,594.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	123,000.00	123,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	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	123,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,674.33	64,674.33	(84,995.25)	(70,594.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	167,168.40	167,168.40		167,168.40	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)			167,168.40	167,168.40		167,168.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,168.40	167,168.40		167,168.40		
2) Ending Balance, June 30 (E + F1e)			231,842.73	231,842.73		96,573.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	231,842.73	231,842.73		96,573.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 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								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	491,350.16	491,350.16	6,803.20	624,902.00	133,551.84	27.2%
All Other Federal Revenue	All Other	8290	1,042,127.07	1,042,127.07	250,483.86	1,136,462.51	94,335.44	9.1%
TOTAL, FEDERAL REVENUE			1,533,477.23	1,533,477.23	257,287.06	1,761,364.51	227,887.28	14.9%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,693,506.28	1,693,506.28	403,891.00	1,615,561.00	(77,945.28)	-4.6%
All Other State Revenue	All Other	8590	445,422.00	445,422.00	342,684.00	513,280.00	67,858.00	15.2%
TOTAL, OTHER STATE REVENUE			2,138,928.28	2,138,928.28	746,575.00	2,128,841.00	(10,087.28)	-0.5%
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	(58,426.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,176,712.00	1,176,712.00	210,936.93	1,176,712.00	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	1,837,489.09	1,837,489.09	713,333.68	2,003,637.70	166,148.61	9.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,014,201.09	3,014,201.09	865,844.61	3,180,349.70	166,148.61	5.5%
TOTAL, REVENUES			6,686,606.60	6,686,606.60	1,869,706.67	7,070,555.21		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,281,214.86	1,281,214.86	515,022.47	1,335,271.86	(54,057.00)	-4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	273,478.08	273,478.08	135,965.30	273,478.08	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,554,692.94	1,554,692.94	650,987.77	1,608,749.94	(54,057.00)	-3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	226,903.68	226,903.68	69,385.01	226,903.68	0.00	0.0%
Classified Support Salaries		2200	635,016.19	635,016.19	219,948.43	635,016.19	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	230,042.30	230,042.30	58,025.85	230,042.30	0.00	0.0%
Clerical, Technical and Office Salaries		2400	551,350.91	551,350.91	179,463.98	565,296.50	(13,945.59)	-2.5%
Other Classified Salaries		2900	101,830.00	101,830.00	3,882.53	84,487.34	17,342.66	17.0%

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			1,745,143.08	1,745,143.08	530,705.80	1,741,746.01	3,397.07	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	364,320.09	364,320.09	105,670.62	364,320.69	(.60)	0.0%
PERS		3201-3202	470,248.47	470,248.47	143,715.26	466,168.18	4,080.29	0.9%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	156,255.38	156,255.38	50,117.72	159,096.28	(2,840.90)	-1.8%
Unemployment Insurance		3401-3402	1,070,827.74	1,070,827.74	303,161.02	999,461.60	71,366.14	6.7%
Workers' Compensation		3501-3502	1,606.84	1,606.84	585.52	1,600.78	6.06	0.4%
OPEB, Allocated		3601-3602	48,393.31	48,393.31	17,725.39	48,630.70	(237.39)	-0.5%
OPEB, Active Employees		3701-3702	259,506.00	259,506.00	75,581.30	257,876.92	1,629.08	0.6%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	382.80	382.80	142.70	388.85	(6.05)	-1.6%
TOTAL, EMPLOYEE BENEFITS			2,371,540.63	2,371,540.63	696,699.53	2,297,544.00	73,996.63	3.1%
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	505,447.62	505,447.62	6,310.51	672,148.82	(166,701.20)	-33.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	163,495.66	(163,495.66)	New
TOTAL, BOOKS AND SUPPLIES			505,447.62	505,447.62	6,310.51	835,644.48	(330,196.86)	-65.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	18,120.00	(18,120.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	1,230.00	(1,230.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	127,054.00	127,054.00	61,345.25	117,054.00	10,000.00	7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,000.00	22,000.00	0.00	12,127.18	9,872.82	44.9%
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	193,300.00	193,300.00	8,653.06	438,544.80	(245,244.80)	-126.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,354.00	342,354.00	69,998.31	587,075.98	(244,721.98)	-71.5%
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	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)								
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%

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%
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	102,754.00	102,754.00	0.00	193,389.47	(90,635.47)	-88.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,754.00	102,754.00	0.00	193,389.47	(90,635.47)	-88.2%
TOTAL, EXPENDITURES			6,621,932.27	6,621,932.27	1,954,701.92	7,264,149.88		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	123,000.00	123,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	123,000.00	123,000.00	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%
(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	123,000.00		

Resource	Description	2024-25 Projected Totals
5810	Other Restricted Federal	64,674.33
6391	Adult Education Program	3,050.70
7810	Other Restricted State	563.70
9010	Other Restricted Local	28,285.00
Total, Restricted Balance		96,573.73

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	8,505,656.00	8,505,656.00	(4,008,572.69)	9,728,597.00	1,222,941.00	14.4%
3) Other State Revenue		8300-8599	10,135,190.97	10,135,190.97	4,774,668.72	10,629,446.14	494,255.17	4.9%
4) Other Local Revenue		8600-8799	298,901.34	298,901.34	1,242,161.98	298,901.34	0.00	0.0%
5) TOTAL, REVENUES			18,939,748.31	18,939,748.31	2,008,258.01	20,656,944.48		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,332,806.28	5,332,806.28	944,496.02	5,334,406.10	(1,599.82)	0.0%
2) Classified Salaries		2000-2999	3,364,444.50	3,364,444.50	512,291.32	3,366,627.55	(2,183.05)	-0.1%
3) Employee Benefits		3000-3999	6,411,388.48	6,411,388.48	1,391,535.64	6,416,216.47	(4,827.99)	-0.1%
4) Books and Supplies		4000-4999	2,780,928.48	2,780,928.48	(77,559.15)	5,019,939.74	(2,239,011.26)	-80.5%
5) Services and Other Operating Expenditures		5000-5999	380,582.57	380,582.57	34,476.41	390,872.57	(10,290.00)	-2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	669,598.00	669,598.00	0.00	866,748.72	(197,150.72)	-29.4%
9) TOTAL, EXPENDITURES			18,939,748.31	18,939,748.31	2,805,240.24	21,394,811.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(796,982.23)	(737,866.67)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	15,000.00	15,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	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	15,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	(796,982.23)	(722,866.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,561,647.42	3,561,647.42		3,561,647.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,561,647.42	3,561,647.42		3,561,647.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,561,647.42	3,561,647.42		3,561,647.42		
2) Ending Balance, June 30 (E + F1e)			3,561,647.42	3,561,647.42		2,838,780.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,205,660.93	3,205,660.93		2,487,962.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 Assignments		9780	355,986.49	355,986.49		350,817.82		
Child Development Funds	0000	9780		355,986.49				
Child Development Funds	0000	9780	355,986.49					
Child Development Funds	0000	9780				350,817.82		
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	8,505,656.00	8,505,656.00	(4,008,572.69)	9,728,597.00	1,222,941.00	14.4%
TOTAL, FEDERAL REVENUE			8,505,656.00	8,505,656.00	(4,008,572.69)	9,728,597.00	1,222,941.00	14.4%
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	7,525,217.00	7,525,217.00	4,033,842.00	7,883,698.17	358,481.17	4.8%
All Other State Revenue	All Other	8590	2,609,973.97	2,609,973.97	740,826.72	2,745,747.97	135,774.00	5.2%
TOTAL, OTHER STATE REVENUE			10,135,190.97	10,135,190.97	4,774,668.72	10,629,446.14	494,255.17	4.9%
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	50,589.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	214,901.34	214,901.34	215,124.00	214,901.34	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	84,000.00	84,000.00	976,448.98	84,000.00	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			298,901.34	298,901.34	1,242,161.98	298,901.34	0.00	0.0%
TOTAL, REVENUES			18,939,748.31	18,939,748.31	2,008,258.01	20,656,944.48		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,235,052.05	4,235,052.05	707,122.99	4,235,052.05	0.00	0.0%
Certificated Pupil Support Salaries		1200	427,937.89	427,937.89	4,483.69	428,846.62	(908.73)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	663,586.34	663,586.34	230,379.51	664,277.43	(691.09)	-0.1%
Other Certificated Salaries		1900	6,230.00	6,230.00	2,509.83	6,230.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,332,806.28	5,332,806.28	944,496.02	5,334,406.10	(1,599.82)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,478,181.06	1,478,181.06	142,823.74	1,478,626.74	(445.68)	0.0%
Classified Support Salaries		2200	1,064,033.49	1,064,033.49	124,016.59	1,064,946.70	(913.21)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	633,138.00	633,138.00	210,934.36	633,962.16	(824.16)	-0.1%
Other Classified Salaries		2900	189,091.95	189,091.95	34,516.63	189,091.95	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,364,444.50	3,364,444.50	512,291.32	3,366,627.55	(2,183.05)	-0.1%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	1,092,381.18	1,092,381.18	105,789.64	1,092,534.94	(153.76)	0.0%
PERS		3201-3202	1,092,188.60	1,092,188.60	208,750.38	1,093,297.13	(1,108.53)	-0.1%
OASDI/Medicare/Alternative		3301-3302	418,746.38	418,746.38	71,998.83	418,959.86	(213.48)	-0.1%
Health and Welfare Benefits		3401-3402	2,997,841.86	2,997,841.86	809,083.61	3,001,105.99	(3,264.13)	-0.1%
Unemployment Insurance		3501-3502	4,343.34	4,343.34	724.50	4,344.90	(1.56)	0.0%
Workers' Compensation		3601-3602	130,451.92	130,451.92	21,852.40	130,501.99	(50.07)	0.0%
OPEB, Allocated		3701-3702	674,454.00	674,454.00	173,023.18	674,487.62	(33.62)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	981.20	981.20	313.10	984.04	(2.84)	-0.3%
TOTAL, EMPLOYEE BENEFITS			6,411,388.48	6,411,388.48	1,391,535.64	6,416,216.47	(4,827.99)	-0.1%
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	2,744,965.48	2,744,965.48	(95,326.71)	4,983,526.74	(2,238,561.26)	-81.6%
Noncapitalized Equipment		4400	35,963.00	35,963.00	17,767.56	36,413.00	(450.00)	-1.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,780,928.48	2,780,928.48	(77,559.15)	5,019,939.74	(2,239,011.26)	-80.5%
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	73,043.43	73,043.43	1,363.17	100,443.43	(27,400.00)	-37.5%
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	35,000.00	35,000.00	10,872.54	102,600.00	(67,600.00)	-193.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,520.00	12,520.00	0.00	30,020.00	(17,500.00)	-139.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46,075.00	46,075.00	12,116.86	51,075.00	(5,000.00)	-10.9%
Professional/Consulting Services and								
Operating Expenditures		5800	212,944.14	212,944.14	10,123.84	105,734.14	107,210.00	50.3%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			380,582.57	380,582.57	34,476.41	390,872.57	(10,290.00)	-2.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
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								
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								

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	669,598.00	669,598.00	0.00	866,748.72	(197,150.72)	-29.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			669,598.00	669,598.00	0.00	866,748.72	(197,150.72)	-29.4%
TOTAL, EXPENDITURES			18,939,748.31	18,939,748.31	2,805,240.24	21,394,811.15		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	15,000.00	15,000.00	New
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	15,000.00	15,000.00	New
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%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	15,000.00		

Resource	Description	2024-25 Projected Totals
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	19,411.58
5059	Early Education: ARP California State Preschool Program One-time Stipend	195,596.17
5066	Early Education: ARP California State Preschool Program - Rate Supplements	505,160.05
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	71,909.05
6130	Early Education: Center-Based Reserve Account	119,896.08
7810	Other Restricted State	1,575,990.00
Total, Restricted Balance		2,487,962.93

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	38,392,286.72	38,392,286.72	531,327.87	38,522,928.37	130,641.65	0.3%
3) Other State Revenue		8300-8599	0.00	0.00	235,957.43	150,000.00	150,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	267,876.45	0.00	0.00	0.0%
5) TOTAL, REVENUES			38,392,286.72	38,392,286.72	1,035,161.75	38,672,928.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,078,717.91	12,078,717.91	3,865,184.64	12,078,717.91	0.00	0.0%
3) Employee Benefits		3000-3999	9,365,297.28	9,365,297.28	2,582,680.02	9,365,297.28	0.00	0.0%
4) Books and Supplies		4000-4999	15,072,851.53	15,072,851.53	4,552,658.60	16,418,589.07	(1,345,737.54)	-8.9%
5) Services and Other Operating Expenditures		5000-5999	976,920.00	976,920.00	401,614.75	969,837.41	7,082.59	0.7%
6) Capital Outlay		6000-6999	220,000.00	220,000.00	46,544.78	514,495.05	(294,495.05)	-133.9%
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	677,000.00	677,000.00	0.00	1,073,249.40	(396,249.40)	-58.5%
9) TOTAL, EXPENDITURES			38,390,786.72	38,390,786.72	11,448,682.79	40,420,186.12		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,500.00	(10,413,521.04)	(1,747,257.75)		
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)			1,500.00	1,500.00	(10,413,521.04)	(1,747,257.75)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,811,123.02	16,811,123.02		16,811,123.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,811,123.02	16,811,123.02		16,811,123.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,811,123.02	16,811,123.02		16,811,123.02		
2) Ending Balance, June 30 (E + F1e)			16,812,623.02	16,812,623.02		15,063,865.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	16,512,272.46	16,512,272.46		14,763,514.71		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 Assignments		9780	300,350.56	300,350.56		300,350.56		
Cafeteria Funds	0000	9780		300,350.56				
Cafeteria Funds	0000	9780	300,350.56					
Cafeteria Funds	0000	9780				300,350.56		
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	38,392,286.72	38,392,286.72	439,130.97	38,426,947.37	34,660.65	0.1%
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	92,196.90	95,981.00	95,981.00	New
TOTAL, FEDERAL REVENUE			38,392,286.72	38,392,286.72	531,327.87	38,522,928.37	130,641.65	0.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	9,882.70	150,000.00	150,000.00	New
All Other State Revenue		8590	0.00	0.00	226,074.73	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	235,957.43	150,000.00	150,000.00	New
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	11,963.75	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	205,473.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	50,439.70	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	267,876.45	0.00	0.00	0.0%
TOTAL, REVENUES			38,392,286.72	38,392,286.72	1,035,161.75	38,672,928.37		
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	10,372,767.20	10,372,767.20	3,273,826.14	10,372,767.20	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	904,406.96	904,406.96	362,821.08	904,406.96	0.00	0.0%
Clerical, Technical and Office Salaries		2400	801,543.75	801,543.75	228,537.42	801,543.75	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,078,717.91	12,078,717.91	3,865,184.64	12,078,717.91	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,723,391.41	2,723,391.41	788,082.01	2,723,391.41	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	898,440.26	898,440.26	284,496.05	898,440.26	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,537,320.25	4,537,320.25	1,199,885.88	4,537,320.25	0.00	0.0%
Unemployment Insurance		3501-3502	6,029.98	6,029.98	1,898.97	6,029.98	0.00	0.0%
Workers' Compensation		3601-3602	181,180.72	181,180.72	57,970.64	181,180.72	0.00	0.0%
OPEB, Allocated		3701-3702	1,017,742.85	1,017,742.85	249,814.75	1,017,742.85	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,191.81	1,191.81	531.72	1,191.81	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, EMPLOYEE BENEFITS			9,365,297.28	9,365,297.28	2,582,680.02	9,365,297.28	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	1,527,187.31	1,527,187.31	346,954.33	1,410,187.31	117,000.00	7.7%
Noncapitalized Equipment		4400	270,000.00	270,000.00	28,462.36	171,485.95	98,514.05	36.5%
Food		4700	13,275,664.22	13,275,664.22	4,177,241.91	14,836,915.81	(1,561,251.59)	-11.8%
TOTAL, BOOKS AND SUPPLIES			15,072,851.53	15,072,851.53	4,552,658.60	16,418,589.07	(1,345,737.54)	-8.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,500.00	4,500.00	17,850.00	57,850.00	(53,350.00)	-1,185.6%
Travel and Conferences		5200	29,000.00	29,000.00	719.47	29,000.00	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	20,000.00	20,000.00	5,188.60	20,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,000.00	205,000.00	75,014.32	255,000.00	(50,000.00)	-24.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,420.00	23,420.00	7,001.99	21,342.47	2,077.53	8.9%
Professional/Consulting Services and Operating Expenditures		5800	690,000.00	690,000.00	295,240.37	581,644.94	108,355.06	15.7%
Communications		5900	5,000.00	5,000.00	600.00	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			976,920.00	976,920.00	401,614.75	969,837.41	7,082.59	0.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment		6400	200,000.00	200,000.00	46,544.78	494,495.05	(294,495.05)	-147.2%
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			220,000.00	220,000.00	46,544.78	514,495.05	(294,495.05)	-133.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	677,000.00	677,000.00	0.00	1,073,249.40	(396,249.40)	-58.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			677,000.00	677,000.00	0.00	1,073,249.40	(396,249.40)	-58.5%
TOTAL, EXPENDITURES			38,390,786.72	38,390,786.72	11,448,682.79	40,420,186.12		
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								

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 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)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,539,739.52
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	4,079,920.92
5330	Child Nutrition: Summer Food Service Program Operations	8,143,854.27
Total, Restricted Balance		14,763,514.71

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	0.00	4,407,242.51	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4,407,242.51	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	1,026,999.92	1,026,999.92	233,490.82	1,030,631.10	(3,631.18)	-0.4%
3) Employee Benefits		3000-3999	635,245.94	635,245.94	144,787.61	636,478.47	(1,232.53)	-0.2%
4) Books and Supplies		4000-4999	0.00	0.00	4,385,335.68	4,412,877.11	(4,412,877.11)	New
5) Services and Other Operating Expenditures		5000-5999	1,650,000.00	1,650,000.00	618,240.28	2,711,041.25	(1,061,041.25)	-64.3%
6) Capital Outlay		6000-6999	89,245,704.59	89,245,704.59	77,455,891.53	449,057,175.64	(359,811,471.05)	-403.2%
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			92,557,950.45	92,557,950.45	82,837,745.92	457,848,203.57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(92,557,950.45)	(92,557,950.45)	(78,430,503.41)	(457,848,203.57)		
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)			(92,557,950.45)	(92,557,950.45)	(78,430,503.41)	(457,848,203.57)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	457,848,203.57	457,848,203.57		457,848,203.57	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)			457,848,203.57	457,848,203.57		457,848,203.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,848,203.57	457,848,203.57		457,848,203.57		
2) Ending Balance, June 30 (E + F1e)			365,290,253.12	365,290,253.12		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	365,290,253.12	365,290,253.12		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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)
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	0.00	4,383,915.14	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	23,327.37	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	4,407,242.51	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	4,407,242.51	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	41,868.00	41,868.00	0.00	41,868.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	471,299.20	471,299.20	115,384.38	472,943.80	(1,644.60)	-0.3%
Clerical, Technical and Office Salaries		2400	513,832.72	513,832.72	118,018.43	515,819.30	(1,986.58)	-0.4%
Other Classified Salaries		2900	0.00	0.00	88.01	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,026,999.92	1,026,999.92	233,490.82	1,030,631.10	(3,631.18)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	277,016.96	277,016.96	62,486.41	277,969.20	(952.24)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	76,349.13	76,349.13	17,161.95	76,513.39	(164.26)	-0.2%
Unemployment Insurance		3401-3402	214,093.35	214,093.35	49,690.04	214,114.80	(21.45)	0.0%
Workers' Compensation		3501-3502	511.58	511.58	116.12	513.33	(1.75)	-0.3%
OPEB, Allocated		3601-3602	15,405.15	15,405.15	3,502.56	15,456.68	(51.53)	-0.3%
OPEB, Active Employees		3701-3702	51,408.00	51,408.00	11,666.47	51,408.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	461.77	461.77	164.06	503.07	(41.30)	-8.9%
TOTAL, EMPLOYEE BENEFITS			635,245.94	635,245.94	144,787.61	636,478.47	(1,232.53)	-0.2%
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	2,895,754.44	2,392,274.50	(2,392,274.50)	New
Noncapitalized Equipment		4400	0.00	0.00	1,489,581.24	2,020,602.61	(2,020,602.61)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	4,385,335.68	4,412,877.11	(4,412,877.11)	New
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	104,058.29	504,587.20	(504,587.20)	New
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	1,650,000.00	1,650,000.00	514,181.99	2,206,454.05	(556,454.05)	-33.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,650,000.00	1,650,000.00	618,240.28	2,711,041.25	(1,061,041.25)	-64.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	13,584,005.84	21,594,185.95	(21,594,185.95)	New
Buildings and Improvements of Buildings		6200	89,245,704.59	89,245,704.59	63,665,318.49	427,198,773.69	(337,953,069.10)	-378.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	206,567.20	223,500.00	(223,500.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	40,716.00	(40,716.00)	New
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			89,245,704.59	89,245,704.59	77,455,891.53	449,057,175.64	(359,811,471.05)	-403.2%
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			92,557,950.45	92,557,950.45	82,837,745.92	457,848,203.57		
INTERFUND TRANSFERS								

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 IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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%
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	2024-25 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	3,880,000.00	3,880,000.00	1,454,280.55	3,880,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,880,000.00	3,880,000.00	1,454,280.55	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	40,000.00	40,000.00	8,939.31	40,000.00	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	561,557.00	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			40,000.00	40,000.00	570,496.31	40,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,840,000.00	3,840,000.00	883,784.24	3,840,000.00		
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)			3,840,000.00	3,840,000.00	883,784.24	3,840,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,852,822.94	30,852,822.94		30,852,822.94	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)			30,852,822.94	30,852,822.94		30,852,822.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,852,822.94	30,852,822.94		30,852,822.94		
2) Ending Balance, June 30 (E + F1e)			34,692,822.94	34,692,822.94		34,692,822.94		
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	34,692,822.94	34,692,822.94		34,692,822.94		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 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	0.00	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	681,847.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,250,000.00	2,250,000.00	772,433.55	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	1,454,280.55	3,880,000.00	0.00	0.0%
TOTAL, REVENUES			3,880,000.00	3,880,000.00	1,454,280.55	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%
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%

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	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	8,939.31	40,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	8,939.31	40,000.00	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	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								
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	561,557.00	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	561,557.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,000.00	40,000.00	570,496.31	40,000.00		
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%

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 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	2024-25 Projected Totals
9010	Other Restricted Local	34,692,822.94
Total, Restricted Balance		34,692,822.94

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	(1,020.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1,020.00)	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 EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,020.00)	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	(1,020.00)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,237.00	3,237.00		3,237.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,237.00	3,237.00		3,237.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,237.00	3,237.00		3,237.00		
2) Ending Balance, June 30 (E + F1e)			3,237.00	3,237.00		3,237.00		
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	3,237.00	3,237.00		3,237.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) 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	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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	(1,020.00)	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	(1,020.00)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1,020.00)	0.00		
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%
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%

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	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%
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%

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

Resource	Description	2024-25 Projected Totals
7710	State School Facilities Projects	3,237.00
Total, Restricted Balance		3,237.00

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	2,197,364.00	2,197,364.00	40,840.00	2,197,364.00	0.00	0.0%
5) TOTAL, REVENUES			2,197,364.00	2,197,364.00	40,840.00	2,197,364.00		
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	2,197,364.00	2,197,364.00	537,125.00	2,197,364.00	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			2,197,364.00	2,197,364.00	537,125.00	2,197,364.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(496,285.00)	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	(496,285.00)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,710,750.44	2,710,750.44		2,710,750.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,710,750.44	2,710,750.44		2,710,750.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,710,750.44	2,710,750.44		2,710,750.44		
2) Ending Balance, June 30 (E + F1e)			2,710,750.44	2,710,750.44		2,710,750.44		
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	2,710,750.44	2,710,750.44		2,710,750.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 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	2,197,364.00	2,197,364.00	0.00	2,197,364.00	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	40,840.00	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			2,197,364.00	2,197,364.00	40,840.00	2,197,364.00	0.00	0.0%
TOTAL, REVENUES			2,197,364.00	2,197,364.00	40,840.00	2,197,364.00		
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%

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	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	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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,197,364.00	2,197,364.00	537,125.00	2,197,364.00	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)			2,197,364.00	2,197,364.00	537,125.00	2,197,364.00	0.00	0.0%
TOTAL, EXPENDITURES			2,197,364.00	2,197,364.00	537,125.00	2,197,364.00		
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								

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: 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	2024-25 Projected Totals
9010	Other Restricted Local	2,710,750.44
Total, Restricted Balance		2,710,750.44

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	38,111,177.00	38,111,177.00	0.00	38,111,177.00	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			38,111,177.00	38,111,177.00	0.00	38,111,177.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			649,823.00	649,823.00	0.00	649,823.00		
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)			649,823.00	649,823.00	0.00	649,823.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,064,933.26	48,064,933.26		48,064,933.26	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)			48,064,933.26	48,064,933.26		48,064,933.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,064,933.26	48,064,933.26		48,064,933.26		
2) Ending Balance, June 30 (E + F1e)			48,714,756.26	48,714,756.26		48,714,756.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 Assignments		9780	48,714,756.26	48,714,756.26		48,714,756.26		
Bond Interest and Redemption funds	0000	9780		48,714,756.26				
Bond Interest and Redemption funds	0000	9780	48,714,756.26					
Bond Interest and Redemption funds	0000	9780				48,714,756.26		
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	18,861,177.00	18,861,177.00	0.00	18,861,177.00	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)			38,111,177.00	38,111,177.00	0.00	38,111,177.00	0.00	0.0%
TOTAL, EXPENDITURES			38,111,177.00	38,111,177.00	0.00	38,111,177.00		
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: 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								

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 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	2024-25 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	943.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	943.00	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	9,930.50	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	2,765.20	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	10,089.32	24,700.00	(24,700.00)	New
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	(31,075.51)	(24,700.00)	24,700.00	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	(8,290.49)	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	9,233.49	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	9,233.49	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	45,446.09	45,446.09		45,446.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,446.09	45,446.09		45,446.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,446.09	45,446.09		45,446.09		
2) Ending Net Position, June 30 (E + F1e)			45,446.09	45,446.09		45,446.09		

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)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	45,011.09	45,011.09		45,011.09		
c) Unrestricted Net Position		9790	435.00	435.00		435.00		
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	943.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	943.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	943.00	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	9,930.50	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	9,930.50	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	1,843.98	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	751.08	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	21.19	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	148.95	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%

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, EMPLOYEE BENEFITS			0.00	0.00	2,765.20	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	2,124.09	4,700.00	(4,700.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	7,965.23	20,000.00	(20,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	10,089.32	24,700.00	(24,700.00)	New
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	0.00	(31,382.60)	(24,700.00)	24,700.00	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	307.09	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 EXPENSES			0.00	0.00	(31,075.51)	(24,700.00)	24,700.00	New
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	(8,290.49)	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								
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								

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 - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	45,011.09
Total, Restricted Net Position		45,011.09

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	17,804,913.46	17,804,913.46	4,938,614.10	17,804,913.46	0.00	0.0%
5) TOTAL, REVENUES			17,804,913.46	17,804,913.46	4,938,614.10	17,804,913.46		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	517,465.79	517,465.79	183,541.88	517,465.79	0.00	0.0%
3) Employee Benefits		3000-3999	375,123.67	375,123.67	122,960.73	375,123.67	0.00	0.0%
4) Books and Supplies		4000-4999	381,000.00	381,000.00	7,561.05	381,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,531,324.00	16,531,324.00	4,586,284.50	16,541,324.00	(10,000.00)	-0.1%
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			17,804,913.46	17,804,913.46	4,900,348.16	17,814,913.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	38,265.94	(10,000.00)		
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	38,265.94	(10,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,168,009.15	12,168,009.15		12,168,009.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,168,009.15	12,168,009.15		12,168,009.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,168,009.15	12,168,009.15		12,168,009.15		
2) Ending Net Position, June 30 (E + F1e)			12,168,009.15	12,168,009.15		12,158,009.15		

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)
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	12,168,009.15	12,168,009.15		12,158,009.15		
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	0.00	0.00	241,581.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	17,804,913.46	17,804,913.46	4,697,033.10	17,804,913.46	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			17,804,913.46	17,804,913.46	4,938,614.10	17,804,913.46	0.00	0.0%
TOTAL, REVENUES			17,804,913.46	17,804,913.46	4,938,614.10	17,804,913.46		
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	268,054.07	268,054.07	97,868.00	268,054.07	0.00	0.0%
Clerical, Technical and Office Salaries		2400	249,411.72	249,411.72	85,673.88	249,411.72	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			517,465.79	517,465.79	183,541.88	517,465.79	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	139,974.49	139,974.49	49,552.52	139,974.49	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38,882.28	38,882.28	8,959.06	38,882.28	0.00	0.0%
Health and Welfare Benefits		3401-3402	159,341.76	159,341.76	53,493.33	159,341.76	0.00	0.0%
Unemployment Insurance		3501-3502	256.96	256.96	40.52	256.96	0.00	0.0%
Workers' Compensation		3601-3602	7,761.98	7,761.98	1,238.65	7,761.98	0.00	0.0%
OPEB, Allocated		3701-3702	28,728.00	28,728.00	9,576.00	28,728.00	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	100.65	178.20	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			375,123.67	375,123.67	122,960.73	375,123.67	0.00	0.0%
BOOKS AND SUPPLIES								

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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	381,000.00	381,000.00	7,561.05	378,000.00	3,000.00	0.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	3,000.00	(3,000.00)	New
TOTAL, BOOKS AND SUPPLIES			381,000.00	381,000.00	7,561.05	381,000.00	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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	567,892.00	567,892.00	0.00	567,892.00	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	12,000.00	12,000.00	9,403.19	12,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,921,432.00	15,921,432.00	4,576,881.31	15,931,432.00	(10,000.00)	-0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,531,324.00	16,531,324.00	4,586,284.50	16,541,324.00	(10,000.00)	-0.1%
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			17,804,913.46	17,804,913.46	4,900,348.16	17,814,913.46		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 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)	34,305.78	34,305.78	33,479.72	34,534.32	228.54	1.0%
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)	34,305.78	34,305.78	33,479.72	34,534.32	228.54	1.0%
5. District Funded County Program ADA						
a. County Community Schools	107.41	107.41	87.15	87.15	(20.26)	-19.0%
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	87.15	87.15	(20.26)	-19.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	34,413.19	34,413.19	33,566.87	34,621.47	208.28	1.0%
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	1,430.10				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)	1,430.10	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,430.10	0.00	0.00	0.00	0.00	0.0%

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: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	34,305.78	34,534.32		
	Charter School	0.00	0.00		
	Total ADA	34,305.78	34,534.32	.7%	Met
1st Subsequent Year (2025-26)	District Regular	33,751.61	33,710.67		
	Charter School				
	Total ADA	33,751.61	33,710.67	(.1%)	Met
2nd Subsequent Year (2026-27)	District Regular	33,600.63	33,575.94		
	Charter School				
	Total ADA	33,600.63	33,575.94	(.1%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 3B)	CALPADS/Projected		
Current Year (2024-25)				
District Regular	36,437.00	36,391.00		
Charter School				
Total Enrollment	36,437.00	36,391.00	(.1%)	Met
1st Subsequent Year (2025-26)				
District Regular	36,135.00	36,209.00		
Charter School				
Total Enrollment	36,135.00	36,209.00	.2%	Met
2nd Subsequent Year (2026-27)				
District Regular	35,954.00	36,029.00		
Charter School				
Total Enrollment	35,954.00	36,029.00	.2%	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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)			
District Regular	32,673	43,830	
Charter School			
Total ADA/Enrollment	32,673	43,830	74.5%
Second Prior Year (2022-23)			
District Regular	33,503	43,066	
Charter School			
Total ADA/Enrollment	33,503	43,066	77.8%
First Prior Year (2023-24)			
District Regular	33,674	36,741	
Charter School	0		
Total ADA/Enrollment	33,674	36,741	91.7%
Historical Average Ratio:			81.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			81.8%

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)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	33,480	36,391		
Charter School	0			
Total ADA/Enrollment	33,480	36,391	92.0%	Not Met
1st Subsequent Year (2025-26)				
District Regular	33,503	36,209		
Charter School				
Total ADA/Enrollment	33,503	36,209	92.5%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	33,674	36,029		
Charter School				
Total ADA/Enrollment	33,674	36,029	93.5%	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)

Prior to the COVID-19 pandemic, the district historically experienced ADA to enrollment rates of approximately 94.5% on average. Due to the pandemic, the average ratio has declined however as the district continues into the post-pandemic environment it projects an improved ADA to enrollment ratio.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2024-25)	500,864,205.00		
1st Subsequent Year (2025-26)	487,662,339.00	489,915,197.00	.5%	Met
2nd Subsequent Year (2026-27)	500,538,205.00	502,807,952.00	.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

Prior to the COVID-18 pandemic, the district historically experience ADA to enrollment rates of approximately 94.5% on average. Due to the pandemic, the average ratio has declined however as the district continues into the post-pandemic environment it projects an improved ADA to enrollment ratio.

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 (2021-22)	330,431,834.82	
Second Prior Year (2022-23)	324,409,308.17	355,207,399.89	91.3%
First Prior Year (2023-24)	407,982,199.81	441,213,572.03	92.5%
	Historical Average Ratio:		92.2%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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):	89.2% to 95.2%	89.2% to 95.2%	89.2% to 95.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2024-25)	418,798,056.79		
1st Subsequent Year (2025-26)	421,175,849.97	447,852,721.97	94.0%	Met
2nd Subsequent Year (2026-27)	437,981,526.97	472,357,852.97	92.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2024-25)	42,316,186.28	51,028,455.38	20.6%	Yes
1st Subsequent Year (2025-26)	42,316,186.00	51,028,455.00	20.6%	Yes
2nd Subsequent Year (2026-27)	42,316,186.00	51,028,455.00	20.6%	Yes

Explanation:
(required if Yes)

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2024-25)	130,185,620.75	134,007,599.32	2.9%	No
1st Subsequent Year (2025-26)	130,185,620.00	134,007,599.00	2.9%	No
2nd Subsequent Year (2026-27)	130,185,620.00	134,007,599.00	2.9%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2024-25)	6,447,794.03	11,203,084.32	73.8%	Yes
1st Subsequent Year (2025-26)	6,447,794.00	11,303,084.00	75.3%	Yes
2nd Subsequent Year (2026-27)	6,447,794.00	11,305,127.00	75.3%	Yes

Explanation:
(required if Yes)

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2024-25)	26,323,240.54	40,329,455.39	53.2%	Yes
1st Subsequent Year (2025-26)	26,448,119.00	40,381,505.00	52.7%	Yes
2nd Subsequent Year (2026-27)	26,580,365.00	40,436,627.00	52.1%	Yes

Explanation:
(required if Yes)

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2024-25)	92,388,583.95	141,913,148.56	53.6%	Yes
1st Subsequent Year (2025-26)	94,078,290.00	100,720,504.00	7.1%	Yes
2nd Subsequent Year (2026-27)	95,867,690.00	99,382,241.00	3.7%	No

Explanation:
(required if Yes)

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	178,949,601.06	196,239,139.02	9.7%	Not Met
1st Subsequent Year (2025-26)	178,949,600.00	196,339,138.00	9.7%	Not Met
2nd Subsequent Year (2026-27)	178,949,600.00	196,341,181.00	9.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	118,711,824.49	182,242,603.95	53.5%	Not Met
1st Subsequent Year (2025-26)	120,526,409.00	141,102,009.00	17.1%	Not Met
2nd Subsequent Year (2026-27)	122,448,055.00	139,818,868.00	14.2%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

Explanation:

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

Explanation:

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

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

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

Explanation:

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

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

Explanation:

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

The variances noted in the provided data include carry over which have been set up from the prior fiscal year and reflect adjustments in the current year.

7. **CRITERION: Facilities Maintenance**

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

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

NOTE: 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	22,135,378.64	22,013,236.08	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		22,013,236.08	

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 remaining RMA contribution of 122k will be adjusted at 2nd interim.

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.7%	-.7%	-14.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	-.2%	-4.8%

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			
	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)	Status
Current Year (2024-25)	(95,781,732.46)	462,753,518.38	20.7%	Not Met
1st Subsequent Year (2025-26)	(81,858,172.97)	447,852,721.97	18.3%	Not Met
2nd Subsequent Year (2026-27)	(112,327,732.97)	472,357,852.97	23.8%	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 2023-24 and settlements reached with its largest certificated labor partner for the 2024-25 year. Additionally, the projected decrease in the COLA funding rate has led to a decrease in fund balance in the 2024-25 and beyond.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	127,868,929.53	Met
1st Subsequent Year (2025-26)	8,731,070.59	Met
2nd Subsequent Year (2026-27)	(109,674,908.35)	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 and 2026-27 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	
	(Form CASH, Line F, June Column)	Status
Current Year (2024-25)	225,102,942.00	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 \$87,000 (greater of)	0 to 300
4% or \$87,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	33,480	33,312	33,147
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. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Current Year data are extracted.

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

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

Yes

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	860,631,043.26	810,947,701.94	823,110,619.94
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)	860,631,043.26	810,947,701.94	823,110,619.94

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	17,212,620.87	16,218,954.04	16,462,212.40
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	17,212,620.87	16,218,954.04	16,462,212.40

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	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)
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)	17,152,511.92	16,161,605.00	16,404,863.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	58,921,139.49	(21,946,126.56)	(134,517,117.53)
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)	(1,231,042.82)	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)	74,842,608.59	(5,784,521.56)	(118,112,254.53)
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.70%	-.71%	-14.35%
District's Reserve Standard (Section 10B, Line 7):	17,212,620.87	16,218,954.04	16,462,212.40
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Expected expenditures to be reduced to align with declining enrollment. The district continues to evaluate the expenditures to ensure that all financial obligations are met effectively.

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 budget adoption that may impact the budget?

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

The expenditures primarily lie within the districts certificated and classified salaries costs and related benefits under its one-time ESSER funds. The district plans to shift these to other one-time fund sources and make staffing and budget adjustments to re-align for the 2025-26 and 2026-27 year.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

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 budget adoption.

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

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(120,159,401.48)	(145,013,236.08)	20.7%	24,853,834.60	Not Met
1st Subsequent Year (2025-26)	(121,949,984.00)	(148,129,436.00)	21.5%	26,179,452.00	Not Met
2nd Subsequent Year (2026-27)	(139,214,309.00)	(166,986,620.00)	19.9%	27,772,311.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	3,005,447.36	3,005,447.36	0.0%	0.00	Met
1st Subsequent Year (2025-26)	3,005,447.00	2,867,447.00	-4.6%	(138,000.00)	Met
2nd Subsequent Year (2026-27)	3,005,447.00	2,867,447.00	-4.6%	(138,000.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	0.00	138,000.00	New	138,000.00	Not Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

2nd subsequent year contribution projected to increase due to ongoing settlements, increases in special education services, restricted Covid funds ending in early 2024-25 and increase in PERS rate from 26.68 in 2023-24 to 27.05% in 2024-25.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out for 2024-25 data did not pull into SACS during budget adoption

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

Project Information:
(required if YES)

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 Budget Adoption 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

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

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, 2024-25
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	26	Fund 51 - Bond Interest and Redemption Fund	Fund 51 - Bond Interest and Redemption Fund	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	17	Fund 25 Developer Fees, Fund 49 Mello Roos	Object 7438, 7439	52,060,000
TOTAL:				510,305,165

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)	(2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	75,470,978	68,159,283	52,499,400	53,108,875
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Lease Revenue Bonds	5,466,294	5,462,364	5,486,298	5,528,055

Total Annual Payments:	80,937,272	73,621,647	57,985,698	58,636,930
Has total annual payment increased over prior year (2023-24)?	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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	392,127,242.00	404,144,313.00
b. OPEB plan(s) fiduciary net position (if applicable)	124,661,230.00	140,359,905.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	267,466,012.00	263,784,408.00

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

Actuarial	
Jun 30, 2022	Jun 30, 2022

Data must be entered.

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
Current Year (2024-25)	29,218,878.00	24,494,972.00
1st Subsequent Year (2025-26)	29,218,878.00	24,494,972.00
2nd Subsequent Year (2026-27)	29,218,878.00	24,494,972.00

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

Current Year (2024-25)	26,680,886.13	27,922,514.38
1st Subsequent Year (2025-26)	29,218,878.00	24,494,972.00
2nd Subsequent Year (2026-27)	29,218,878.00	24,494,972.00

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

Current Year (2024-25)	15,832,886.00	17,012,160.00
1st Subsequent Year (2025-26)	17,012,160.00	17,828,421.00
2nd Subsequent Year (2026-27)	17,828,421.00	18,560,632.00

d. Number of retirees receiving OPEB benefits

Current Year (2024-25)	3,199	3,199
1st Subsequent Year (2025-26)	3,199	3,199
2nd Subsequent Year (2026-27)	3,199	3,199

4. Comments:

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

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

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	17,804,913.00	18,484,016.00
b. Unfunded liability for self-insurance programs	17,804,913.00	18,484,016.00

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2024-25)	17,804,913.00	18,484,016.00
1st Subsequent Year (2025-26)	17,804,913.00	18,484,016.00
2nd Subsequent Year (2026-27)	17,804,913.00	18,484,016.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2024-25)	17,804,913.00	18,484,016.00
1st Subsequent Year (2025-26)	17,804,913.00	18,484,016.00
2nd Subsequent Year (2026-27)	17,804,913.00	18,484,016.00

Data must be entered.

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,060.5	2,260.5	2,260.5	2,260.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
--	---------------------------	----------------------------------	----------------------------------

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

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

No	No	No

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

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

No	No	No

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

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?

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	1,485.5	1,868.7	1,868.7	1,868.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

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.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

190,795

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

329,447	14,964,866	14,964,866
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	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
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			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
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	537,072	540,831	544,617
3. Percent change in step & column over prior year	.7%	.7%	.7%

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

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) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	342.4	386.3	386.3	386.3

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

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

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

Negotiations Not Settled

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

--

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
---------------------------	----------------------------------	----------------------------------

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

3. Percent change in cost of other benefits over prior year

--	--	--

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)

End of School District First Interim Criteria and Standards Review

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	891,255,251.89
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	51,130,489.30
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	451,340.94
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	10,319,472.21
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,535.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,611,729.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	214,354.74
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,607,431.89
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,747,257.75
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				827,264,588.45
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				33,566.87
B. Expenditures per ADA (Line I.E divided by Line II.A)				24,645.27
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	706,240,302.45			20,918.50
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00			0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	706,240,302.45			20,918.50
B. Required effort (Line A.2 times 90%)	635,616,272.21			18,826.65
C. Current year expenditures (Line I.E and Line II.B)	827,264,588.45			24,645.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00			0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%			0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,062,275.94
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 642,838,334.95

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.81%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 23,320,543.58
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 6,939,103.50

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	139,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,824,970.65
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	3,214.98
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	32,226,832.71
9. Carry-Forward Adjustment (Part IV, Line F)	(2,780,965.70)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	29,445,867.01
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	472,568,236.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	110,645,009.07
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	111,755,947.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,681,787.32
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	451,340.94
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,335,102.10
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,013,999.57
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	339,692.85
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	63,120,604.12
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	124,397.02
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,070,760.41
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	20,528,062.43
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	23,917,675.86
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	831,552,615.71
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	3.88%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	3.54%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	32,226,832.71
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	2,328,914.04
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.50%) times Part III, Line B19); zero if positive	(2,780,965.70)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(2,780,965.70)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.54%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1390482.85) is applied to the current year calculation and the remainder (\$-1390482.85) is deferred to one or more future years:	3.71%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-926988.57) is applied to the current year calculation and the remainder (\$-1853977.13) is deferred to one or more future years:	3.76%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(2,780,965.70)

Approved indirect cost rate: 4.49%

Highest rate used in any program: 4.50%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	20,486,759.65	919,631.01	4.49%
01	3010	20,742,781.25	931,350.88	4.49%
01	3182	1,315,761.33	58,887.59	4.48%
01	3225	577,776.00	25,942.00	4.49%
01	3227	35,030.00	1,572.85	4.49%
01	3310	7,216,325.29	324,147.83	4.49%
01	3311	222,949.00	10,010.00	4.49%
01	3312	321,014.80	14,413.57	4.49%
01	3315	220,928.00	9,920.00	4.49%
01	3345	2,142.00	96.00	4.48%
01	3386	33,496.00	1,504.00	4.49%
01	3395	14,281.00	641.00	4.49%
01	3410	234,929.28	8,287.74	3.53%
01	3550	406,540.00	18,253.65	4.49%
01	4035	2,729,708.00	122,564.00	4.49%
01	4124	930,541.11	41,781.30	4.49%
01	4127	2,771,995.84	124,462.61	4.49%
01	4201	356,032.07	15,986.00	4.49%
01	4203	1,548,367.67	69,522.00	4.49%
01	5634	100,112.41	4,490.00	4.48%
01	5810	845,357.67	37,908.68	4.48%
01	6010	2,204,796.02	98,995.34	4.49%
01	6053	1,442,350.00	64,762.00	4.49%
01	6266	5,303,358.65	238,120.80	4.49%
01	6332	5,707,079.34	256,247.86	4.49%
01	6378	34,289.82	1,539.61	4.49%
01	6385	141,206.08	6,340.15	4.49%
01	6388	853,912.64	38,144.18	4.47%
01	6500	129,360,695.78	5,123,494.15	3.96%
01	6520	357,235.00	16,040.00	4.49%
01	6546	1,947,208.37	87,429.66	4.49%
01	6547	2,618,931.24	79,947.90	3.05%
01	6695	520,387.65	23,321.05	4.48%
01	6770	11,049,237.27	494,761.03	4.48%
01	7085	1,200,502.56	53,511.09	4.46%
01	7220	717,426.73	32,209.27	4.49%

01	7311	40,103.19	1,800.63	4.49%
01	7339	182,010.45	4,286.56	2.36%
01	7399	1,629,934.60	73,375.41	4.50%
01	7412	1,919,192.19	86,171.73	4.49%
01	7413	828,003.64	37,177.36	4.49%
01	7810	774,963.32	33,998.19	4.39%
01	9010	4,349,573.64	22,546.00	0.52%
09	2600	3,242,985.88	145,610.07	4.49%
09	6053	243,755.77	10,944.63	4.49%
09	6266	186,061.25	8,354.15	4.49%
09	7339	239,257.35	10,742.65	4.49%
09	7413	103,617.53	4,548.32	4.39%
09	7435	2,071,265.57	92,999.82	4.49%
11	3555	28,856.35	1,295.65	4.49%
11	5810	831,760.57	36,574.61	4.40%
11	6391	1,546,139.34	69,421.66	4.49%
11	9010	1,917,540.15	86,097.55	4.49%
12	5025	763,863.48	34,188.52	4.48%
12	5050	43,351.60	1,945.40	4.49%
12	5058	21,084.03	945.97	4.49%
12	5059	250,364.89	11,235.11	4.49%
12	5066	493,117.40	22,128.60	4.49%
12	5160	159,601.58	7,162.42	4.49%
12	5210	7,581,955.00	340,271.00	4.49%
12	6040	1,101.52	49.48	4.49%
12	6052	14,355.78	644.22	4.49%
12	6105	7,544,979.17	338,719.00	4.49%
12	6127	519,040.00	18,478.00	3.56%
12	6160	23,657.00	1,062.00	4.49%
12	7810	2,210,588.00	80,482.00	3.64%
12	9010	289,464.34	9,437.00	3.26%
13	5310	22,474,483.28	1,007,618.78	4.48%
13	5320	1,164,467.56	52,284.59	4.49%
13	5330	297,239.07	13,346.03	4.49%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	487,736,190.00	.45%	489,915,197.00	2.63%	502,807,952.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	17,003,334.39	0.00%	17,003,334.00	0.00%	17,003,334.00
4. Other Local Revenues	8600-8799	4,240,050.25	2.31%	4,338,007.00	0.00%	4,338,007.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,005,447.36	(4.59%)	2,867,447.00	0.00%	2,867,447.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(145,013,236.08)	2.15%	(148,129,436.00)	12.73%	(166,986,620.00)
6. Total (Sum lines A1 thru A5c)		366,971,785.92	(.27%)	365,994,549.00	(1.63%)	360,030,120.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				216,655,789.39		218,468,896.39
b. Step & Column Adjustment				3,033,181.00		3,058,565.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,220,074.00)		1,738,105.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	216,655,789.39	.84%	218,468,896.39	2.20%	223,265,566.39
2. Classified Salaries						
a. Base Salaries				53,182,369.58		52,451,909.58
b. Step & Column Adjustment				372,279.00		367,163.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,102,739.00)		(131,699.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,182,369.58	(1.37%)	52,451,909.58	.45%	52,687,373.58
3. Employee Benefits	3000-3999	148,959,897.82	.87%	150,255,044.00	7.84%	162,028,587.00
4. Books and Supplies	4000-4999	9,815,648.37	(25.47%)	7,315,648.00	34.17%	9,815,648.00
5. Services and Other Operating Expenditures	5000-5999	45,212,200.69	(34.83%)	29,462,725.00	20.40%	35,472,484.00
6. Capital Outlay	6000-6999	801,257.41	0.00%	801,257.00	0.00%	801,257.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,535.00	0.00%	10,535.00	0.00%	10,535.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,022,179.88)	(9.22%)	(10,913,293.00)	7.42%	(11,723,598.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,000.00	(100.00%)		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		462,753,518.38	(3.22%)	447,852,721.97	5.47%	472,357,852.97
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(95,781,732.46)		(81,858,172.97)		(112,327,732.97)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		172,005,383.87		76,223,651.41		(5,634,521.56)
2. Ending Fund Balance (Sum lines C and D1)		76,223,651.41		(5,634,521.56)		(117,962,254.53)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	17,152,511.92		16,161,605.00		16,404,863.00
2. Unassigned/Unappropriated	9790	58,921,139.49		(21,946,126.56)		(134,517,117.53)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		76,223,651.41		(5,634,521.56)		(117,962,254.53)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,152,511.92		16,161,605.00		16,404,863.00
c. Unassigned/Unappropriated	9790	58,921,139.49		(21,946,126.56)		(134,517,117.53)
(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)		76,073,651.41		(5,784,521.56)		(118,112,254.53)
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.						
The variances are primarily due to the expiration of one-time funding. As these funds are no longer available, labor and expenses tied to the one-time dollars will also phase out accordingly.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	2,688,061.00	0.00%	2,688,061.00	0.00%	2,688,061.00
2. Federal Revenues	8100-8299	51,028,455.38	0.00%	51,028,455.00	0.00%	51,028,455.00
3. Other State Revenues	8300-8599	117,004,264.93	0.00%	117,004,265.00	0.00%	117,004,265.00
4. Other Local Revenues	8600-8799	6,963,034.07	.03%	6,965,077.00	.03%	6,967,120.00
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	145,013,236.08	2.15%	148,129,436.00	12.73%	166,986,620.00
6. Total (Sum lines A1 thru A5c)		322,697,051.46	.97%	325,815,294.00	5.79%	344,674,521.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,644,914.80		89,462,299.80
b. Step & Column Adjustment				3,532,175.00		3,581,625.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,714,790.00)		115,338.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,644,914.80	(2.38%)	89,462,299.80	4.13%	93,159,262.80
2. Classified Salaries						
a. Base Salaries				50,372,463.17		46,857,277.17
b. Step & Column Adjustment				538,407.00		542,176.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,053,593.00)		(1,523,383.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,372,463.17	(6.98%)	46,857,277.17	(2.09%)	45,876,070.17
3. Employee Benefits	3000-3999	107,425,384.55	6.02%	113,896,482.00	5.33%	119,962,902.00
4. Books and Supplies	4000-4999	30,513,807.02	8.36%	33,065,857.00	(7.39%)	30,620,979.00
5. Services and Other Operating Expenditures	5000-5999	96,700,947.87	(26.31%)	71,257,779.00	(10.31%)	63,909,757.00
6. Capital Outlay	6000-6999	11,604,414.79	0.00%	11,604,415.00	0.00%	11,604,415.00
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	9,615,592.68	(11.53%)	8,506,706.00	9.53%	9,317,011.00
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)				(11,555,836.00)		(23,697,630.00)
11. Total (Sum lines B1 thru B10)		397,877,524.88	(8.74%)	363,094,979.97	(3.40%)	350,752,766.97
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(75,180,473.42)		(37,279,685.97)		(6,078,245.97)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		126,825,751.54		51,645,278.12		14,365,592.15
2. Ending Fund Balance (Sum lines C and D1)		51,645,278.12		14,365,592.15		8,287,346.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	52,876,320.94		14,365,592.15		8,287,346.18
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)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	(1,231,042.82)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,645,278.12		14,365,592.15		8,287,346.18
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.						
The variances are primarily due to the expiration of one-time funding. As these funds are no longer available, labor and expenses tied to the one-time dollars will also phase out accordingly.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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	490,424,251.00	.44%	492,603,258.00	2.62%	505,496,013.00
2. Federal Revenues	8100-8299	51,028,455.38	0.00%	51,028,455.00	0.00%	51,028,455.00
3. Other State Revenues	8300-8599	134,007,599.32	0.00%	134,007,599.00	0.00%	134,007,599.00
4. Other Local Revenues	8600-8799	11,203,084.32	.89%	11,303,084.00	.02%	11,305,127.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,005,447.36	(4.59%)	2,867,447.00	0.00%	2,867,447.00
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)		689,668,837.38	.31%	691,809,843.00	1.86%	704,704,641.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				308,300,704.19		307,931,196.19
b. Step & Column Adjustment				6,565,356.00		6,640,190.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,934,864.00)		1,853,443.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	308,300,704.19	(.12%)	307,931,196.19	2.76%	316,424,829.19
2. Classified Salaries						
a. Base Salaries				103,554,832.75		99,309,186.75
b. Step & Column Adjustment				910,686.00		909,339.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,156,332.00)		(1,655,082.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	103,554,832.75	(4.10%)	99,309,186.75	(.75%)	98,563,443.75
3. Employee Benefits	3000-3999	256,385,282.37	3.03%	264,151,526.00	6.75%	281,991,489.00
4. Books and Supplies	4000-4999	40,329,455.39	.13%	40,381,505.00	.14%	40,436,627.00
5. Services and Other Operating Expenditures	5000-5999	141,913,148.56	(29.03%)	100,720,504.00	(1.33%)	99,382,241.00
6. Capital Outlay	6000-6999	12,405,672.20	0.00%	12,405,672.00	0.00%	12,405,672.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,535.00	0.00%	10,535.00	0.00%	10,535.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,406,587.20)	0.00%	(2,406,587.00)	0.00%	(2,406,587.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	138,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(11,555,836.00)		(23,697,630.00)
11. Total (Sum lines B1 thru B10)		860,631,043.26	(5.77%)	810,947,701.94	1.50%	823,110,619.94
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(170,962,205.88)		(119,137,858.94)		(118,405,978.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		298,831,135.41		127,868,929.53		8,731,070.59
2. Ending Fund Balance (Sum lines C and D1)		127,868,929.53		8,731,070.59		(109,674,908.35)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	52,876,320.94		14,365,592.15		8,287,346.18
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,152,511.92		16,161,605.00		16,404,863.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	57,690,096.67		(21,946,126.56)		(134,517,117.53)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		127,868,929.53		8,731,070.59		(109,674,908.35)
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	17,152,511.92		16,161,605.00		16,404,863.00
c. Unassigned/Unappropriated	9790	58,921,139.49		(21,946,126.56)		(134,517,117.53)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1,231,042.82)		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)		74,842,608.59		(5,784,521.56)		(118,112,254.53)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.70%		(.71%)		(14.35%)
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):						
<hr/>						
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)						
		33,479.72		33,312.28		33,146.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		860,631,043.26		810,947,701.94		823,110,619.94
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)		860,631,043.26		810,947,701.94		823,110,619.94
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)		17,212,620.87		16,218,954.04		16,462,212.40
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)		17,212,620.87		16,218,954.04		16,462,212.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 11.4

Meeting Date: December 19, 2024

Subject: Special Education Update

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

Division: Special Education

Recommendation: NA

Background/Rationale:

This presentation will provide an overview of the SCUSD Special Education Department and SELPA, highlighting their mission, structure, and key responsibilities. It includes a review of current programs and services, staff roles, student demographics and state and federal level data. The presentation will outline efforts to ensure compliance with state and federal regulations, promote inclusive education, and foster collaboration with families and stakeholders. The goal is to provide a comprehensive understanding of the department's operations and its alignment with district priorities

Financial Considerations: NA

LCAP Goal(s):

Goal 1 Graduation outcomes.

Goal 2: Improving academic outcomes as students move through the district.

Goal 3: Creating the same sense of being welcomed and safe for all students and families within the district

Documents Attached: N/A

Estimated Time of Presentation: 15 Minutes

Submitted by:

Yvonne Wright, Chief Academic Officer

Becky Bryant, Interim Asst Supt, Special Education

Geovanni Linares, SELPA Director,

Erin Findley, Asst Supt. Curriculum and Instruction

Iris Taylor, Consultant

Approved by: Lisa Allen, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1a

Meeting Date: December 19, 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. Approval of Declared Surplus Materials and Equipment
3. Recommended Bid Awards – Facilities Projects
4. Change Notices – Facilities Projects
5. Notices of Completion – Facilities Projects

Estimated Time of Presentation: N/A

Submitted by: Janea Marking, Chief Business Officer
Tina Alvarez Bevens, Contract Analyst

Approved by: Lisa Allen, Superintendent

GRANTS, ENTITLEMENTS AND OTHER INCOME AGREEMENTS – REVENUE

Contractor New Grant Amount

CAREER AND COLLEGE READINESS DEPARTMENT

California Department of Education	<input checked="" type="checkbox"/> Yes	\$65,700
A24-00225	<input type="checkbox"/> No	No Match

Period: 7/1/24 – 6/30/25 Description: GAN for California Partnership Academies Program for CTE Criminal Justice Academy at C.K. McClatchy High School.

MULTILINGUAL LITERACY DEPARTMENT

Butte County Office of Education	<input checked="" type="checkbox"/> Yes	\$0
A24-00226	<input type="checkbox"/> No	No Match

Period: 11/12/24 – 6/30/29 Description: MOU to identify, recruit and serve migrant-eligible students in SCUSD using the data provided by SCUSD of newly enrolled students; including enrollment US entry, language status, demographic and family contact information.

CHARLES A. JONES SKILLS CENTER

Federal Student Aid	<input type="checkbox"/> Yes	\$0
A24-00228	<input checked="" type="checkbox"/> No	No Match

Description: Financial Aid Form for students at Charles A. Jones Skills Center to assist in Career and College Technical programs.

HOMELESS SERVICES DEPARTMENT

California Department of Education	<input checked="" type="checkbox"/> Yes	\$79,060
A24-00206	<input type="checkbox"/> No	No Match

Period: 7/1/24 – 6/30/25 Description: 2024-25 Education for Homeless Children and Youth (EHCY) Grant.

STUDENT SUPPORT AND HEALTH SERVICES DEPARTMENT

California Department of Education	<input type="checkbox"/> Yes	\$9,500,000
A24-00229	<input checked="" type="checkbox"/> No	No Match

Period: 6/1/22 – 6/30/29 Description: Amendment No. 2 to extend term date for California Community Schools Partnership Program: Implementation Grant – Cohort 1.

STUDENT SUPPORT AND HEALTH SERVICES DEPARTMENT

California Department of Education	<input type="checkbox"/> Yes	\$15,912,500
A24-00022-1	<input checked="" type="checkbox"/> No	No Match

Period: 7/1/23 – 6/30/29 Description: Amendment No. 3 to extend term date for California Community Schools Partnership Program: Implementation Grant – Cohort 2.

APPROVAL OF DECLARED SURPLUS MATERIALS AND EQUIPMENT

SITE/DEPT	ITEM
Crocker Riverside E.S. Susan B. Anthony E.S. Hubert Bancroft E.S. Oak Ridge E.S. C.K. McClatchy H.S. Success Academy Serna Center	BACKGROUND: The Education Code regulates the procedures by which a school district can dispose of personal property. Education Code section 17546 provides that the governing board may, by unanimous vote, dispose of items valued at \$2,500 or less by private sale without advertising, by selling the items at public auction, or if the board finds that the property is of insufficient value to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the board, or it may be disposed of in the local public dump. The District has held previous auctions, but they have generally cost more than they have netted for the District.
ITEMS	STATUS: The District has determined these items are not repairable nor usable.
(554 each) Chromebooks (58 each) Laptops (10 each) Desktops (17 each) Printers (7 each) Projectors (29 each) Monitors (32 each) Misc.	RECOMMENDATION: It is recommended that the Board of Education approve the salvage of the listed items per Education Code section 17546
TOTAL VALUE	
\$0.00	
DISPOSAL METHOD	
e-Waste	

RECOMMENDED BID AWARDS – FACILITIES PROJECTS

Bid No: 0110-468-1 Ethel Phillips Furniture

Bids received: 2:00 pm; December 6, 2024

Recommendation: Award to The Collective

Funding Source: Measure H

BIDDER	BIDDER LOCATION	AMOUNT
The Collective	Sacramento, CA	\$891,353
One Workplace	Sacramento, CA	\$897,669
Campbell Keller	Sacramento, CA	\$1,013,247
Maximus	North Highlands, CA	\$1,045,000

Bid No: 0825-417 Serna Center Generator

Bids received: 2:00 pm; December 3, 2024

Recommendation: Award to Ample Electric, Inc.

Funding Source: Measure Q

BIDDER	BIDDER LOCATION	AMOUNT
Ample Electric, Inc.	Winters, CA	\$848,010
Shane Brown Electric	Woodland, CA	\$960,250

RECOMMENDED BID AWARDS – FACILITIES PROJECTS

Project: Lease-Leaseback Agreement for Bowling Green ES Campus

Recommendation: Award to Roebbelen Contracting, Inc.

Amount/Funding: \$50,963 / Measure H

Recent state legislation (AB2316) made significant changes to K-12 lease-leaseback statutes, Education Code §17400 et seq. AB2316 requires a competitive process in selecting the lease-leaseback contractor, and in some cases, authorizes pre-construction services by the same lease-leaseback contractor.

Per AB2316, staff solicited "Request for Proposals" by advertising and sending notices directly to contractors. Proposals received were evaluated and ranked based on scoring criteria used to determine "best value".

Project: Lease-Leaseback Agreement for Ethel Phillips ES Campus

Recommendation: Award to XL Construction

Amount/Funding: \$50,000 / Measure H

Recent state legislation (AB2316) made significant changes to K-12 lease-leaseback statutes, Education Code §17400 et seq. AB2316 requires a competitive process in selecting the lease-leaseback contractor, and in some cases, authorizes pre-construction services by the same lease-leaseback contractor.

Per AB2316, staff solicited "Request for Proposals" by advertising and sending notices directly to contractors. Proposals received were evaluated and ranked based on scoring criteria used to determine "best value".

Project: Lease-Leaseback Agreement for Fern Bacon MS Modernization

Recommendation: Award to Balfour Beatty + Clark & Sullivan, a joint venture

Amount/Funding: \$107,000 / Measure H

Recent state legislation (AB2316) made significant changes to K-12 lease-leaseback statutes, Education Code §17400 et seq. AB2316 requires a competitive process in selecting the lease-leaseback contractor, and in some cases, authorizes pre-construction services by the same lease-leaseback contractor.

Per AB2316, staff solicited "Request for Proposals" by advertising and sending notices directly to contractors. Proposals received were evaluated and ranked based on scoring criteria used to determine "best value".

Project: Lease-Leaseback Agreement for Pacific ES New Construction

Recommendation: Award to CORE Construction

Amount/Funding: \$132,000 / Measure H

Recent state legislation (AB2316) made significant changes to K-12 lease-leaseback statutes, Education Code §17400 et seq. AB2316 requires a competitive process in selecting the lease-leaseback contractor, and in some cases, authorizes pre-construction services by the same lease-leaseback contractor.

Per AB2316, staff solicited "Request for Proposals" by advertising and sending notices directly to contractors. Proposals received were evaluated and ranked based on scoring criteria used to determine "best value".

Project: Lease-Leaseback Agreement for Luther Burbank HS Kitchen

Recommendation: Award to Landmark Constructors

Amount/Funding: \$64,390 / Measure H and Kitchen Infrastructure AB181

Recent state legislation (AB2316) made significant changes to K-12 lease-leaseback statutes, Education Code §17400 et seq. AB2316 requires a competitive process in selecting the lease-leaseback contractor, and in some cases, authorizes pre-construction services by the same lease-leaseback contractor.

Per AB2316, staff solicited "Request for Proposals" by advertising and sending notices directly to contractors. Proposals received were evaluated and ranked based on scoring criteria used to determine "best value".

CHANGE NOTICES – FACILITIES PROJECTS

The following change notice is submitted for approval.

Project: Luther Burbank Core Academic Renovation, Phase 2

Recommendation: Hankins Group Inc. was awarded construction services at the May 18, 2023 Board of Education Meeting; Measure Q Funds. This project consists of exterior paint of complete campus, sealing of masonry, distribution of electrical outlets to classroom wings, abatement of existing classroom wing floors, installation of new LVT flooring, interior paint of classrooms, cleaning and buffing of interior shop floors, removal and replacement of concrete walkway in front of classrooms for ADA compliance, removal of existing Marquee and installation of new marquee, rework of existing HVAC duct controls and replacement of rooftop AC unit in Building A.

Original Contract Amount: \$2,672,639; Measure Q Funds

Approve Change Order No. 1 <\$116,035>; for Owners Unused Allowance; Measure Q Funds.



New Contract Amount: \$2,556,604; Measure Q Funds

NOTICES OF COMPLETION – FACILITIES PROJECTS

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

Contractor	Project	Completion Date
CORE West Inc. fka CORE Construction Services of Nevada	C.K. McClatchy Kitchen Modernization (2024)	11/27/24

Grant Award Notification

GRANTEE NAME AND ADDRESS Lisa Allen, Superintendent Sacramento City Unified School District P.O. Box 246870 Sacramento, CA 95824-6870			CDE GRANT NUMBER			
			FY	PCA	Vendor Number	Suffix
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			6385	8590	INDEX	
Name of Grant Program California Partnership Academies Program: Career Technical Education Initiative (CTEI)					0615	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date
	\$65,700		\$65,700		7/01/2024	6/30/2025
CFDA Number	Federal Grant Number	Federal Grant Name		Federal Agency		
<p>I am pleased to inform you that you have been funded for the Criminal Justice Academy (9036) at C.K. McClatchy High School.</p> <p>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.</p> <p>Please return the original, signed Grant Award Notification (AO-400) to:</p> <p style="text-align: center;">Alicia Aguirre, Associate Governmental Program Analyst Career and College Transition Division California Department of Education 1430 N Street, Suite 4202 Sacramento, CA 95814-5901</p>						
California Department of Education Contact Ceinwen Bushey			Job Title Education Programs Assistant			
E-mail Address cpacademies@cde.ca.gov			Telephone 916-319-0460			
Signature of the State Superintendent of Public Instruction or Designee 			Date October 28, 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 11/18/2024			

**CALIFORNIA STUDENT DATA PRIVACY
AGREEMENT Version 2.0 (September 26, 2018)**

School District/Local Education Agency:

Sacramento City Unified School District

AND

Provider:

Butte County Office of Education

Date:

November 12, 2024

This California Student Data Privacy Agreement (“DPA”) is entered into by and between the
Sacramento City Unified School District

(hereinafter referred to as “LEA”) and Butte County Office of Education
(hereinafter referred to as “Provider”) on November 12, 2024 . The Parties agree to
the terms as stated herein.

RECITALS

WHEREAS, the Provider has agreed to provide the Local Education Agency (“LEA”) with certain digital educational services (“Services”) pursuant to a contract dated November 12, 2024 (“Service Agreement”); and

WHEREAS, in order to provide the Services described in the Service Agreement, the Provider may receive or create, and the LEA may provide documents or data that are covered by several federal statutes, among them, the Family Educational Rights and Privacy Act (“FERPA”) at 20 U.S.C. 1232g (34 CFR Part 99), Children’s Online Privacy Protection Act (“COPPA”), 15 U.S.C. 6501-6506; Protection of Pupil Rights Amendment (“PPRA”) 20 U.S.C. 1232h; and

WHEREAS, the documents and data transferred from LEAs and created by the Provider’s Services are also subject to California state student privacy laws, including AB 1584, found at California Education Code Section 49073.1 and the Student Online Personal Information Protection Act (“SOPIPA”) found at California Business and Professions Code section 22584; and

WHEREAS, for the purposes of this DPA, Provider is a school official with legitimate educational interests in accessing educational records pursuant to the Service Agreement; and

WHEREAS, the Parties wish to enter into this DPA to ensure that the Service Agreement conforms to the requirements of the privacy laws referred to above and to establish implementing procedures and duties; and

WHEREAS, the Provider may, by signing the “General Offer of Privacy Terms” (Exhibit “E”), agree to allow other LEAs in California the opportunity to accept and enjoy the benefits of this DPA for the Services described herein, without the need to negotiate terms in a separate DPA.

NOW THEREFORE, for good and valuable consideration, the parties agree as follows:

ARTICLE I: PURPOSE AND SCOPE

1. **Purpose of DPA.** The purpose of this DPA is to describe the duties and responsibilities to protect student data transmitted to Provider from LEA pursuant to the Service Agreement, including compliance with all applicable statutes, including the FERPA, PPRA, COPPA, SOPIPA, AB 1584, and other applicable California State laws, all as may be amended from time to time. In performing these services, the Provider shall be considered a School Official with a legitimate educational interest, and performing services otherwise provided by the LEA. With respect to the use and maintenance of Student Data, Provider shall be under the direct control and supervision of the LEA.

2. **Nature of Services Provided.** The Provider has agreed to provide the following digital educational products and services described below and as may be further outlined in Exhibit "A" hereto:

see Exhibit B

3. **Student Data to Be Provided.** The Parties shall indicate the categories of student data to be provided in the Schedule of Data, attached hereto as Exhibit "B".
4. **DPA Definitions.** The definition of terms used in this DPA is found in Exhibit "C". In the event of a conflict, definitions used in this DPA shall prevail over term used in the Service Agreement.

ARTICLE II: DATA OWNERSHIP AND AUTHORIZED ACCESS

1. **Student Data Property of LEA.** All Student Data transmitted to the Provider pursuant to the Service Agreement is and will continue to be the property of and under the control of the LEA. The Provider further acknowledges and agrees that all copies of such Student Data transmitted to the Provider, including any modifications or additions or any portion thereof from any source, are subject to the provisions of this Agreement in the same manner as the original Student Data. The Parties agree that as between them, all rights, including all intellectual property rights in and to Student Data contemplated per the Service Agreement shall remain the exclusive property of the LEA. For the purposes of FERPA, the Provider shall be considered a School Official, under the control and direction of the LEAs as it pertains to the use of Student Data notwithstanding the above. Provider may transfer pupil-generated content to a separate account, according to the procedures set forth below.
2. **Parent Access.** LEA shall establish reasonable procedures by which a parent, legal guardian, or eligible student may review Student Data in the pupil's records, correct erroneous information, and procedures for the transfer of pupil-generated content to a personal account, consistent with the functionality of services. Provider shall respond in a timely manner (and no later than 45 days from the date of the request) to the LEA's request for Student Data in a pupil's records held by the Provider to view or correct as necessary. In the event that a parent of a pupil or other individual contacts the Provider to review any of the Student Data accessed pursuant to the Services, the Provider shall refer the parent or individual to the LEA, who will follow the necessary and proper procedures regarding the requested information.
3. **Separate Account.** If pupil generated content is stored or maintained by the Provider as part of the Services described in Exhibit "A", Provider shall, at the request of the LEA, transfer said pupil generated content to a separate student account upon termination of the Service Agreement; provided, however, such transfer shall only apply to pupil generated content that is severable from the Service.
4. **Third Party Request.** Should a Third Party, including law enforcement and government entities, contact Provider with a request for data held by the Provider pursuant to the Services, the Provider shall redirect the Third Party to request the data directly from the LEA. Provider shall notify the LEA in advance of a compelled disclosure to a Third Party.

5. **Subprocessors**. Provider shall enter into written agreements with all Subprocessors performing functions pursuant to the Service Agreement, whereby the Subprocessors agree to protect Student Data in manner consistent with the terms of this DPA.

ARTICLE III: DUTIES OF LEA

1. **Privacy Compliance**. LEA shall provide data for the purposes of the Service Agreement in compliance with FERPA, COPPA, PPRA, SOPIPA, AB 1584 and all other California privacy statutes.
2. **Annual Notification of Rights**. If the LEA has a policy of disclosing education records under FERPA (4 CFR § 99.31 (a) (1)), LEA shall include a specification of criteria for determining who constitutes a school official and what constitutes a legitimate educational interest in its Annual notification of rights.
3. **Reasonable Precautions**. LEA shall take reasonable precautions to secure usernames, passwords, and any other means of gaining access to the services and hosted data.
4. **Unauthorized Access Notification**. LEA shall notify Provider promptly of any known or suspected unauthorized access. LEA will assist Provider in any efforts by Provider to investigate and respond to any unauthorized access.

ARTICLE IV: DUTIES OF PROVIDER

1. **Privacy Compliance**. The Provider shall comply with all applicable state and federal laws and regulations pertaining to data privacy and security, including FERPA, COPPA, PPRA, SOPIPA, AB 1584 and all other California privacy statutes.
2. **Authorized Use**. The data shared pursuant to the Service Agreement, including persistent unique identifiers, shall be used for no purpose other than the Services stated in the Service Agreement and/or otherwise authorized under the statutes referred to in subsection (1), above. Provider also acknowledges and agrees that it shall not make any re-disclosure of any Student Data or any portion thereof, including without limitation, meta data, user content or other non-public information and/or personally identifiable information contained in the Student Data, without the express written consent of the LEA.
3. **Employee Obligation**. Provider shall require all employees and agents who have access to Student Data to comply with all applicable provisions of this DPA with respect to the data shared under the Service Agreement.
4. **No Disclosure**. De-identified information may be used by the Provider for the purposes of development, research, and improvement of educational sites, services, or applications, as any other member of the public or party would be able to use de-identified data pursuant to 34 CFR 99.31(b). Provider agrees not to attempt to re-identify de-identified Student Data and not to transfer de-identified Student Data to any party unless (a) that party agrees in writing not to

attempt re-identification, and (b) prior written notice has been given to LEA who has provided prior written consent for such transfer. Provider shall not copy, reproduce or transmit any data obtained under the Service Agreement and/or any portion thereof, except as necessary to fulfill the Service Agreement.

5. **Disposition of Data.** Upon written request and in accordance with the applicable terms in subsection a or b, below, Provider shall dispose or delete all Student Data obtained under the Service Agreement when it is no longer needed for the purpose for which it was obtained. Disposition shall include (1) the shredding of any hard copies of any Student Data; (2) Erasing; or (3) Otherwise modifying the personal information in those records to make it unreadable or indecipherable by human or digital means. Nothing in the Service Agreement authorizes Provider to maintain Student Data obtained under the Service Agreement beyond the time period reasonably needed to complete the disposition. Provider shall provide written notification to LEA when the Student Data has been disposed. The duty to dispose of Student Data shall not extend to data that has been de-identified or placed in a separate Student account, pursuant to the other terms of the DPA. The LEA may employ a "Request for Return or Deletion of Student Data" form, a copy of which is attached hereto as Exhibit "D". Upon receipt of a request from the LEA, the Provider will immediately provide the LEA with any specified portion of the Student Data within ten (10) calendar days of receipt of said request.

a. **Partial Disposal During Term of Service Agreement.** Throughout the Term of the Service Agreement, LEA may request partial disposal of Student Data obtained under the Service Agreement that is no longer needed. Partial disposal of data shall be subject to LEA's request to transfer data to a separate account, pursuant to Article II, section 3, above.

b. **Complete Disposal Upon Termination of Service Agreement.** Upon Termination of the Service Agreement Provider shall dispose or delete all Student Data obtained under the Service Agreement. Prior to disposition of the data, Provider shall notify LEA in writing of its option to transfer data to a separate account, pursuant to Article II, section 3, above. In no event shall Provider dispose of data pursuant to this provision unless and until Provider has received affirmative written confirmation from LEA that data will not be transferred to a separate account.

6. **Advertising Prohibition.** Provider is prohibited from using or selling Student Data to (a) market or advertise to students or families/guardians; (b) inform, influence, or enable marketing, advertising, or other commercial efforts by a Provider; (c) develop a profile of a student, family member/guardian or group, for any commercial purpose other than providing the Service to LEA; or (d) use the Student Data for the development of commercial products or services, other than as necessary to provide the Service to LEA. This section does not prohibit Provider from using Student Data for adaptive learning or customized student learning purposes.

ARTICLE V: DATA PROVISIONS

1. **Data Security.** The Provider agrees to abide by and maintain adequate data security measures, consistent with industry standards and technology best practices, to protect Student Data from unauthorized disclosure or acquisition by an unauthorized person. The general security duties of

Provider are set forth below. Provider may further detail its security programs and measures in Exhibit "F" hereto. These measures shall include, but are not limited to:

- a. **Passwords and Employee Access.** Provider shall secure usernames, passwords, and any other means of gaining access to the Services or to Student Data, at a level suggested by the applicable standards, as set forth in Article 4.3 of NIST 800-63-3. Provider shall only provide access to Student Data to employees or contractors that are performing the Services. Employees with access to Student Data shall have signed confidentiality agreements regarding said Student Data. All employees with access to Student Records shall be subject to criminal background checks in compliance with state and local ordinances.
- b. **Destruction of Data.** Provider shall destroy or delete all Student Data obtained under the Service Agreement when it is no longer needed for the purpose for which it was obtained, or transfer said data to LEA or LEA's designee, according to the procedure identified in Article IV, section 5, above. Nothing in the Service Agreement authorizes Provider to maintain Student Data beyond the time period reasonably needed to complete the disposition.
- c. **Security Protocols.** Both parties agree to maintain security protocols that meet industry standards in the transfer or transmission of any data, including ensuring that data may only be viewed or accessed by parties legally allowed to do so. Provider shall maintain all data obtained or generated pursuant to the Service Agreement in a secure digital environment and not copy, reproduce, or transmit data obtained pursuant to the Service Agreement, except as necessary to fulfill the purpose of data requests by LEA.
- d. **Employee Training.** The Provider shall provide periodic security training to those of its employees who operate or have access to the system. Further, Provider shall provide LEA with contact information of an employee who LEA may contact if there are any security concerns or questions.
- e. **Security Technology.** When the service is accessed using a supported web browser, Provider shall employ industry standard measures to protect data from unauthorized access. The service security measures shall include server authentication and data encryption. Provider shall host data pursuant to the Service Agreement in an environment using a firewall that is updated according to industry standards.
- f. **Security Coordinator.** If different from the designated representative identified in Article VII, section 5, Provider shall provide the name and contact information of Provider's Security Coordinator for the Student Data received pursuant to the Service Agreement.
- g. **Subprocessors Bound.** Provider shall enter into written agreements whereby Subprocessors agree to secure and protect Student Data in a manner consistent with the terms of this Article V. Provider shall periodically conduct or review compliance

monitoring and assessments of Subprocessors to determine their compliance with this Article.

- h. Periodic Risk Assessment.** Provider further acknowledges and agrees to conduct digital and physical periodic (no less than semi-annual) risk assessments and remediate any identified security and privacy vulnerabilities in a timely manner.

2. Data Breach. In the event that Student Data is accessed or obtained by an unauthorized individual, Provider shall provide notification to LEA within a reasonable amount of time of the incident, and not exceeding forty-eight (48) hours. Provider shall follow the following process:

- a.** The security breach notification shall be written in plain language, shall be titled “Notice of Data Breach,” and shall present the information described herein under the following headings: “What Happened,” “What Information Was Involved,” “What We Are Doing,” “What You Can Do,” and “For More Information.” Additional information may be provided as a supplement to the notice.
- b.** The security breach notification described above in section 2(a) shall include, at a minimum, the following information:
 - i.** The name and contact information of the reporting LEA subject to this section.
 - ii.** A list of the types of personal information that were or are reasonably believed to have been the subject of a breach.
 - iii.** If the information is possible to determine at the time the notice is provided, then either (1) the date of the breach, (2) the estimated date of the breach, or (3) the date range within which the breach occurred. The notification shall also include the date of the notice.
 - iv.** Whether the notification was delayed as a result of a law enforcement investigation, if that information is possible to determine at the time the notice is provided.
 - v.** A general description of the breach incident, if that information is possible to determine at the time the notice is provided.
- c.** At LEA’s discretion, the security breach notification may also include any of the following:
 - i.** Information about what the agency has done to protect individuals whose information has been breached.
 - ii.** Advice on steps that the person whose information has been breached may take to protect himself or herself.
- d.** Provider agrees to adhere to all requirements in applicable State and in federal law with respect to a data breach related to the Student Data, including, when appropriate or required, the required responsibilities and procedures for notification and mitigation of any such data breach.

- e. Provider further acknowledges and agrees to have a written incident response plan that reflects best practices and is consistent with industry standards and federal and state law for responding to a data breach, breach of security, privacy incident or unauthorized acquisition or use of Student Data or any portion thereof, including personally identifiable information and agrees to provide LEA, upon request, with a copy of said written incident response plan.
- f. Provider is prohibited from directly contacting parent, legal guardian or eligible pupil unless expressly requested by LEA. If LEA requests Provider's assistance providing notice of unauthorized access, and such assistance is not unduly burdensome to Provider, Provider shall notify the affected parent, legal guardian or eligible pupil of the unauthorized access, which shall include the information listed in subsections (b) and (c), above. If requested by LEA, Provider shall reimburse LEA for costs incurred to notify parents/families of a breach not originating from LEA's use of the Service.
- g. In the event of a breach originating from LEA's use of the Service, Provider shall cooperate with LEA to the extent necessary to expeditiously secure Student Data.

ARTICLE VI- GENERAL OFFER OF PRIVACY TERMS

Provider may, by signing the attached Form of General Offer of Privacy Terms (General Offer, attached hereto as Exhibit "E"), be bound by the terms of this DPA to any other LEA who signs the acceptance on in said Exhibit. The Form is limited by the terms and conditions described therein.

ARTICLE VII: MISCELLANEOUS

1. **Term.** The Provider shall be bound by this DPA for the duration of the Service Agreement or so long as the Provider maintains any Student Data. .
2. **Termination.** In the event that either party seeks to terminate this DPA, they may do so by mutual written consent so long as the Service Agreement has lapsed or has been terminated. LEA shall have the right to terminate the DPA and Service Agreement in the event of a material breach of the terms of this DPA.
3. **Effect of Termination Survival.** If the Service Agreement is terminated, the Provider shall destroy all of LEA's data pursuant to Article V, section 1(b), and Article II, section 3, above.
4. **Priority of Agreements.** This DPA shall govern the treatment of student data in order to comply with privacy protections, including those found in FERPA and all applicable privacy statutes identified in this DPA. In the event there is conflict between the DPA and the Service Agreement, the DPA shall apply and take precedence. Except as described in this paragraph herein, all other provisions of the Service Agreement shall remain in effect.
5. **Notice.** All notices or other communication required or permitted to be given hereunder must be in writing and given by personal delivery, or e-mail transmission (if contact information is

provided for the specific mode of delivery), or first-class mail, postage prepaid, sent to the designated representatives before:

a. Designated Representatives

The designated representative for the LEA for this Agreement is:

Name: Olga Arellano-Simms
Title: Director III, Multilingual Literacy Department

Contact Information:
Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

The designated representative for the Provider for this Agreement is:

Name: Mary Sakuma
Title: Superintendent

Contact Information:
Butte County Office of Education
1859 Bird Street
Oroville, CA 95965

b. Notification of Acceptance of General Offer of Terms. Upon execution of Exhibit E, General Offer of Terms, Subscribing LEA shall provide notice of such acceptance in writing and given by personal delivery, or e-mail transmission (if contact information is provided for the specific mode of delivery), or first-class mail, postage prepaid, to the designated representative below.

The designated representative for the notice of acceptance of the General Offer of Privacy Terms is:

Name: _____
Title: _____

Contact Information:
Janea Marking

6. **Entire Agreement.** This DPA constitutes the entire agreement of the parties relating to the subject matter hereof and supersedes all prior communications, representations, or agreements, oral or written, by the parties relating thereto. This DPA may be amended and the observance of any provision of this DPA may be waived (either generally or in any particular instance and

either retroactively or prospectively) only with the signed written consent of both parties. Neither failure nor delay on the part of any party in exercising any right, power, or privilege hereunder shall operate as a waiver of such right, nor shall any single or partial exercise of any such right, power, or privilege preclude any further exercise thereof or the exercise of any other right, power, or privilege.

7. **Severability**. Any provision of this DPA that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this DPA, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. Notwithstanding the foregoing, if such provision could be more narrowly drawn so as not to be prohibited or unenforceable in such jurisdiction while, at the same time, maintaining the intent of the parties, it shall, as to such jurisdiction, be so narrowly drawn without invalidating the remaining provisions of this DPA or affecting the validity or enforceability of such provision in any other jurisdiction.
8. **Governing Law; Venue and Jurisdiction**. THIS DPA WILL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE IN WHICH THIS AGREEMENT IS EXECUTED, WITHOUT REGARD TO CONFLICTS OF LAW PRINCIPLES. EACH PARTY CONSENTS AND SUBMITS TO THE SOLE AND EXCLUSIVE JURISDICTION TO THE STATE AND FEDERAL COURTS FOR THE COUNTY IN WHICH THIS AGREEMENT IS FORMED FOR ANY DISPUTE ARISING OUT OF OR RELATING TO THIS SERVICE AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY.
9. **Authority**. Provider represents that it is authorized to bind to the terms of this Agreement, including confidentiality and destruction of Student Data and any portion thereof contained therein, all related or associated institutions, individuals, employees or contractors who may have access to the Student Data and/or any portion thereof, or may own, lease or control equipment or facilities of any kind where the Student Data and portion thereof stored, maintained or used in any way. Provider agrees that any purchaser of the Provider shall also be bound to the Agreement.
10. **Waiver**. No delay or omission of the LEA to exercise any right hereunder shall be construed as a waiver of any such right and the LEA reserves the right to exercise any such right from time to time, as often as may be deemed expedient.
11. **Successors Bound**. This DPA is and shall be binding upon the respective successors in interest to Provider in the event of a merger, acquisition, consolidation or other business reorganization or sale of all or substantially all of the assets of such business.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have executed this California Student Data Privacy Agreement as of the last day noted below.

Provider: **Butte County Office of Education**

BY: _____ Date: _____

Printed Name: **Mary Sakuma** Title/Position: **Superintendent**

Local Education Agency: **Sacramento City Unified School District**

BY: _____ Date: _____

Printed Name: **Olga Arellano-Simms** Title/Position: **Director III, MLD**

Note: Electronic signature not permitted.

EXHIBIT "A"

DESCRIPTION OF SERVICES

[INSERT DETAILED DESCRIPTION OF PRODUCTS AND SERVICES HERE. IF MORE THAN ONE PRODUCT OR SERVICE IS INCLUDED, LIST EACH PRODUCT HERE]

Butte County Office of Education (BCOE) Migrant Education Program is to identify, recruit and serve Migrant-eligible students in the Sacramento City Unified School District (SCUSD) using the data provided by the SCUSD of newly enrolled students; including enrollment, US entry, language status, demographic and family contact information.

In addition, the SCUSD is to provide Aeries accounts to BCOE staff assigned to the SCUSD in order to monitor the aforementioned data elements of Migrant-eligible students as well as their assessment results, attendance, course history, transcripts, and graduation status.

EXHIBIT "B"

SCHEDULE OF DATA

Category of Data	Elements	Check if used by your system
Application Technology Meta Data	IP Addresses of users, Use of cookies etc.	
	Other application technology meta data- Please specify:	
Application Use Statistics	Meta data on user interaction with application	
Assessment	Standardized test scores	X
	Observation data	
	Other assessment data- Please specify:	
Attendance	Student school (daily) attendance data	X
	Student class attendance data	X
Communications	Online communications that are captured (emails, blog entries)	

	Conduct or behavioral data	
Conduct		
	Date of Birth	x
	Place of Birth	
	Gender	
	Ethnicity or race	
Demographics	Language information (native, preferred or primary language spoken by student)	
	Other demographic information- Please specify:	
Enrollment	Student school enrollment	X
	Student grade level	X
	Homeroom	
	Guidance counselor	
	Specific curriculum programs	
	Year of graduation	
	Other enrollment information- Please specify:	X
Parent/Guardian Contact Information	Address	x
	Email	x
	Phone	x

Parent/ Guardian ID	Parent ID number (created to link parents to students)	
Parent/ Guardian Name	First and/or Last	X
Schedule	Student scheduled courses	
	Teacher names	
Special Indicator	English language learner information	X
	Low income status	
	Medical alerts /health data	
	Student disability information	
	Specialized education services (IEP or 504)	
	Living situations (homeless/ foster care)	
	Other indicator information- Please specify:	
Student Contact Information	Address	X
	Email	X
	Phone	X
Student Identifiers	Local (School district) ID	

	number	
	State ID number	X
	Provider/App assigned student ID number	
	Student app username	
	Student app passwords	
Student Name	First and/or Last	X
Student In App Performance	Program/appli- cation performance (typing program-student types 60 wpm, reading program-student reads below grade level)	
Student Program Membership	Academic or extracurricular activities a student may belong to or participate in	
Student Survey Responses	Student responses to surveys or questionnaires	
Student work	Student generated content; writing, pictures etc. Other student	

	work data - Please specify:	
Transcript	Student course grades	X
	Student course data	X
	Student course grades/performance scores	X
	Other transcript data -Please specify:	X
Transportation	Student bus assignment	
	Student pick up and/or drop off location	
	Student bus card ID number	

	Other transportation data -Please specify:	
Other	Please list each additional data element used, stored or collected by your application	X

No Student Data Collected at this time _____.
 *Provider shall immediately notify LEA if this designation is no longer applicable.

OTHER: Use this box, if more space needed.

District enrollment date.

EXHIBIT “C”

DEFINITIONS

AB 1584, Buchanan: The statutory designation for what is now California Education Code § 49073.1, relating to pupil records.

De-Identifiable Information (DII): De-Identification refers to the process by which the Provider removes or obscures any Personally Identifiable Information (“PII”) from student records in a way that removes or minimizes the risk of disclosure of the identity of the individual and information about them.

Educational Records: Educational Records are official records, files and data directly related to a student and maintained by the school or local education agency, including but not limited to, records encompassing all the material kept in the student’s cumulative folder, such as general identifying data, records of attendance and of academic work completed, records of achievement, and results of evaluative tests, health data, disciplinary status, test protocols and individualized education programs. For purposes of this DPA, Educational Records are referred to as Student Data.

NIST: Draft National Institute of Standards and Technology (“NIST”) Special Publication Digital Authentication Guideline.

Operator: The term “Operator” means the operator of an Internet Website, online service, online application, or mobile application with actual knowledge that the site, service, or application is used primarily for K–12 school purposes and was designed and marketed for K–12 school purposes. For the purpose of the Service Agreement, the term “Operator” is replaced by the term “Provider.” This term shall encompass the term “Third Party,” as it is found in applicable state statutes.

Personally Identifiable Information (PII): The terms “Personally Identifiable Information” or “PII” shall include, but are not limited to, student data, metadata, and user or pupil-generated content obtained by reason of the use of Provider’s software, website, service, or app, including mobile apps, whether gathered by Provider or provided by LEA or its users, students, or students’ parents/guardians. PII includes Indirect Identifiers, which is any information that, either alone or in aggregate, would allow a reasonable person to be able to identify a student to a reasonable certainty. For purposes of this DPA, Personally Identifiable Information shall include the categories of information listed in the definition of Student Data.

Provider: For purposes of the Service Agreement, the term “Provider” means provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of pupil records. Within the DPA the term “Provider” includes the term “Third Party” and the term “Operator” as used in applicable state statutes.

Pupil Generated Content: The term “pupil-generated content” means materials or content created by a pupil during and for the purpose of education including, but not limited to, essays, research reports, portfolios, creative writing, music or other audio files, photographs, videos, and account information that enables ongoing ownership of pupil content.

Pupil Records: Means both of the following: (1) Any information that directly relates to a pupil that is maintained by LEA and (2) any information acquired directly from the pupil through the use of instructional software or applications assigned to the pupil by a teacher or other LEA employee. For the purposes of this Agreement, Pupil Records shall be the same as Educational Records, Student Personal Information and Covered Information, all of which are deemed Student Data for the purposes of this Agreement.

Service Agreement: Refers to the Contract or Purchase Order to which this DPA supplements and modifies.

School Official: For the purposes of this Agreement and pursuant to 34 CFR 99.31 (B), a School Official is a contractor that: (1) Performs an institutional service or function for which the agency or institution would otherwise use employees; (2) Is under the direct control of the agency or institution with respect to the use and maintenance of education records; and (3) Is subject to 34 CFR 99.33(a) governing the use and re-disclosure of personally identifiable information from student records.

SOPIPA: Once passed, the requirements of SOPIPA were added to Chapter 22.2 (commencing with Section 22584) to Division 8 of the Business and Professions Code relating to privacy.

Student Data: Student Data includes any data, whether gathered by Provider or provided by LEA or its users, students, or students' parents/guardians, that is descriptive of the student including, but not limited to, information in the student's educational record or email, first and last name, home address, telephone number, email address, or other information allowing online contact, discipline records, videos, test results, special education data, juvenile dependency records, grades, evaluations, criminal records, medical records, health records, social security numbers, biometric information, disabilities, socioeconomic information, food purchases, political affiliations, religious information text messages, documents, student identifies, search activity, photos, voice recordings or geolocation information. Student Data shall constitute Pupil Records for the purposes of this Agreement, and for the purposes of California and federal laws and regulations. Student Data as specified in Exhibit "B" is confirmed to be collected or processed by the Provider pursuant to the Services. Student Data shall not constitute that information that has been anonymized or de-identified, or anonymous usage data regarding a student's use of Provider's services.

SDPC (The Student Data Privacy Consortium): Refers to the national collaborative of schools, districts, regional, territories and state agencies, policy makers, trade organizations and marketplace providers addressing real-world, adaptable, and implementable solutions to growing data privacy concerns.

Subscribing LEA: An LEA that was not party to the original Services Agreement and who accepts the Provider's General Offer of Privacy Terms.

Subprocessor: For the purposes of this Agreement, the term "Subprocessor" (sometimes referred to as the "Subcontractor") means a party other than LEA or Provider, who Provider uses for data collection, analytics, storage, or other service to operate and/or improve its software, and who has access to PII.

Targeted Advertising: Targeted advertising means presenting an advertisement to a student where the selection of the advertisement is based on student information, student records or student generated content or inferred over time from the usage of the Provider's website, online service or mobile application by such student or the retention of such student's online activities or requests over time.

Third Party: The term "Third Party" means a provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of pupil records. However, for the purpose of this Agreement, the term "Third Party" when used to indicate the provider of digital educational software or services is replaced by the term "Provider."

EXHIBIT "D"

DIRECTIVE FOR DISPOSITION OF DATA

Sacramento City Unified School District directs Butte County Office of Education to dispose of data obtained by Provider pursuant to the terms of the Service Agreement between LEA and Provider. The terms of the Disposition are set forth below:

<u>Extent of Disposition</u> Disposition shall be:	<input type="checkbox"/> Partial. The categories of data to be disposed of are as follows: <input type="checkbox"/> Complete. Disposition extends to all categories of data.
<u>Nature of Disposition</u> Disposition shall be by:	<input type="checkbox"/> Destruction or deletion of data. <input type="checkbox"/> Transfer of data. The data shall be transferred as set forth in an attachment to this Directive. Following confirmation from LEA that data was successfully transferred, Provider shall destroy or delete all applicable data.
<u>Timing of Disposition</u> Data shall be disposed of by the following date:	<input type="checkbox"/> As soon as commercially practicable <input type="checkbox"/> By (Insert Date) _____

Authorized Representative of LEA

Date

Verification of Disposition of Data
by Authorized Representative of Provider

Date

EXHIBIT "E"

GENERAL OFFER OF PRIVACY TERMS

1. Offer of Terms

Provider offers the same privacy protections found in this DPA between it and Sacramento City Unified and which is dated November 12, 2024 to any other LEA ("Subscribing LEA") who accepts this General Offer through its signature below. This General Offer shall extend only to privacy protections and Provider's signature shall not necessarily bind Provider to other terms, such as price, term, or schedule of services, or to any other provision not addressed in this DPA. The Provider and the other LEA may also agree to change the data provided by LEA to the Provider in Exhibit "B" to suit the unique needs of the LEA. The Provider may withdraw the General Offer in the event of: (1) a material change in the applicable privacy statutes; (2) a material change in the services and products subject listed in the Originating Service Agreement; or three (3) years after the date of Provider's signature to this Form. Provider shall notify CETPA in the event of any withdrawal so that this information may be transmitted to the Alliance's users.

Provider: Butte County Office of Education

BY: _____

Date: _____

Printed Name: Mary Sakuma

Title/Position: Superintendent

2. Subscribing LEA

A Subscribing LEA, by signing a separate Service Agreement with Provider, and by its signature below, accepts the General Offer of Privacy Terms. The Subscribing LEA and the Provider shall therefore be bound by the same terms of this DPA.

Subscribing LEA: Sacramento City Unified School District

BY: _____

Date: _____

Printed Name: Janea Marking

Title/Position: Chief Business & Operations Officer

TO ACCEPT THE GENERAL OFFER, THE SUBSCRIBING LEA MUST DELIVER THIS SIGNED EXHIBIT TO THE PERSON AND EMAIL ADDRESS LISTED BELOW

Name: Janea Marking

Title: Chief Business & Operations Officer

Email Address: janea-marking@scusd.edu

EXHIBIT "F" DATA SECURITY REQUIREMENTS

[INSERT ADDITIONAL DATA SECURITY REQUIREMENTS HERE]

Step Three: Responsibilities of the Primary and Non-Primary Destination Point Administrators (Continued)

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

The Department may disclose information contained in a record in this system of records under the routine uses listed in the system of records notice, which was published on March 1, 2018 (83 Fed. Reg. 8855-8859) (<https://www.federalregister.gov/documents/2018/03/01/2018-04141/privacy-act-of-1974-system-of-records>) without the consent of the individual if the disclosure is compatible with the purposes for which the record was collected. These disclosures may be made on a case-by-case basis or, if the Department has complied with the computer matching requirements of the Privacy Act of 1974, as amended (Privacy Act), under a computer matching agreement.

(1) **Program Disclosures.** The Department may disclose records maintained in the SAIG, Participation Management System, to other Federal agencies' systems for the purpose of allowing authorized users who are eligible to participate in the electronic exchange of data with the Department to transmit files to and from the following databases and access the Department's websites online for the purposes of administering or assisting in administering programs authorized under Title IV of the HEA:

- (a) COD System;
- (b) FPS;
- (c) NSLDS;
- (d) FMS;
- (e) ECS/CEMS;
- (f) FSA Partner Connect;
- (g) AIMS; and
- (h) Other Federal agencies' systems for the purposes of administering the HEA programs.

The Department will only disclose records from this system to other Federal agencies' systems for purposes of administering or assisting in administering programs authorized under Title IV of the HEA and only after the Department has approved in writing a request from other Federal agencies' systems to access these records.

(2) **Freedom of Information Act (FOIA) Advice or Privacy Act Disclosure.** The Department may disclose records to the Department of Justice (DOJ) or the Office of Management and Budget (OMB) if the Department seeks advice regarding whether records maintained in the system of records are required to be disclosed under the FOIA or the Privacy Act.

(3) **Disclosure to the DOJ.** The Department may disclose records to the DOJ to the extent necessary for obtaining DOJ advice on any matter relevant to an audit, inspection, or other inquiry related to the programs covered by this system.

(4) **Contract Disclosure.** If the Department contracts with an entity to perform any function that requires disclosing records to the contractor's employees, the Department may disclose the records to those employees. As part of such a contract, the Department shall require the contractor to agree to establish and maintain safeguards to protect the security and confidentiality of the records in the system.

(5) **Litigation and Alternative Dispute Resolution (ADR) Disclosures.**

(a) *Introduction.* In the event that one of the following parties is involved in judicial or administrative litigation or ADR, or has an interest in judicial or administrative litigation or ADR, the Department may disclose certain records to the parties described in paragraphs (b), (c), and (d) of this routine use under the conditions specified in those paragraphs:

- i. The Department, or any of its components;
- ii. Any Department employee in his or her official capacity;
- iii. Any Department employee in his or her individual capacity where the DOJ agrees to or has been requested to provide or arrange for representation of the employee;
- iv. Any Department employee in his or her individual capacity where the Department has agreed to represent the employee;
- v. The United States where the Department determines that the litigation is likely to affect the Department or any of its components.

(b) *Disclosure to DOJ.* If the Department determines that disclosure of certain records to the DOJ is relevant and necessary to judicial or administrative litigation or ADR, and is compatible with the purpose for which the records were collected, the Department may disclose those records as a routine use to the DOJ.

(c) *Adjudicative Disclosures.* If the Department determines that disclosure of certain records to an adjudicative body before which the Department is authorized to appear or to a person or entity designated by the Department or otherwise empowered to resolve or mediate disputes, is relevant and necessary to the judicial or administrative litigation or ADR, the Department may disclose those records as a routine use to the adjudicative body, person, or entity.

(d) *Parties, Counsel, Representatives, and Witnesses.* If the Department determines that disclosure of certain records to a party, counsel, representative, or witness is relevant and necessary to the judicial or administrative litigation or ADR, the Department may disclose those records as a routine use to the party, counsel, representative, or witness.

(6) **Research Disclosure.** The Department may disclose records to a researcher if the official serving or acting as the Chief Operating Officer of Federal Student Aid determines that the individual or organization to which the disclosure would be made is qualified to carry out specific research related to functions or purposes of this system of records. The official may disclose records from this system of records to that researcher solely for the purpose of carrying out that research related to the functions or purposes of this system of records. The researcher shall be required to agree to maintain safeguards to protect the security and confidentiality of the disclosed records.

(7) **Congressional Member Disclosure.** The Department may disclose records to a Member of Congress in response to an inquiry from the Member made at the written request of the individual whose records are being disclosed. The Member's right to the information is no greater than the right of the individual who requested it.

(8) **Enforcement Disclosure.** In the event that information in this system of records indicates, either on its face or in connection with other information, a violation or potential violation of any applicable statute, regulation, or order of a competent authority, the Department may disclose the relevant records to the appropriate agency, whether foreign, Federal, State, Tribal, or local, charged with the responsibility of investigating or prosecuting that violation or charged with enforcing or implementing the statute, Executive Order, rule, regulation, or order issued pursuant thereto.

(9) Employment, Benefit, and Contracting Disclosure.

(a) *For Decisions by the Department.* The Department may disclose a record to a Federal, State, or local agency maintaining civil, criminal, or other relevant enforcement or other pertinent records, or to another public authority or professional organization, if necessary to obtain information relevant to a Department decision concerning the hiring or retention of an employee or other personnel action, the issuance of a security clearance, the letting of a contract, or the issuance of a license, grant, or other benefit.

(b) *For Decisions by Other Public Agencies and Professional Organizations.* The Department may disclose a record to a Federal, State, local, or foreign agency or other public authority or professional organization, in connection with the hiring or retention of an employee or other personnel action, the issuance of a security clearance, the reporting of an investigation of an employee, the letting of a contract, or the issuance of a license, grant, or other benefit, to the extent that the record is relevant and necessary to the receiving entity's decision on the matter.

(10) **Employee Grievance, Complaint, or Conduct Disclosure.** If a record is relevant and necessary to an employee grievance, complaint, or disciplinary action involving a present or former employee of the Department, the Department may disclose a record from this system of records in the course of the investigation, fact-finding, mediation, or adjudication, to any party to the grievance, complaint, or action; to the party's counsel or representative; to a witness; or to a designated fact-finder, mediator, or other person designated to resolve issues or decide the matter.

(11) **Labor Organization Disclosure.** The Department may disclose records from this system of records, to an arbitrator to resolve disputes under a negotiated grievance process or to officials of a labor organization recognized under 5 U.S.C. chapter 71 when relevant and necessary to their duties of exclusive representation.

(12) **Disclosure in the Course of Responding to a Breach of Data.** The Department may disclose records from this system to appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that there has been a breach of the system of records; (b) the Department has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department (including its information systems, programs, and operation), the Federal Government, or national security; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm.

(13) **Disclosure in Assisting another Agency in Responding to a Breach of Data.** The Department may disclose records from this system to another Federal agency or Federal entity, when the Department determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (a) responding to a suspected or confirmed breach or (b) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

Step Three: Responsibilities of the Primary and Non-Primary Destination Point Administrators (Continued)



PRIMARY AND NON-PRIMARY DPA RESPONSIBILITIES:

The information provided to the Primary and Non-Primary DPA by the U.S. Department of Education is protected by the Internal Revenue Code of 1954, as amended and the Privacy Act of 1974, as amended. Protecting this information, once it is entrusted to the Primary and Non-Primary DPA, becomes his or her responsibility. Therefore, the Primary and Non-Primary DPA agree to protect the privacy of all information that has been provided by the U.S. Department of Education. The Primary and Non-Primary DPA understand that any person, including himself or herself, who knowingly and willfully requests or obtains any record concerning an individual from an organization under false pretenses shall be guilty of a misdemeanor and is subject to a fine of up to \$5,000 (5 U.S.C. 552a(i)(3)). The Primary DPA and the Non-Primary DPA further agree and understand that any person, including him or herself, who knowingly and willfully use an access device (18 U.S.C. 10291(1)) issued to another person or obtained by fraud or false statement to access the U.S. Department of Education information technology systems for fraud, commercial advantage, or private financial gain shall be guilty of a felony and is subject to a fine of up to \$20,000, imprisonment for up to five years, or both, under provisions of the United States Code (20 U.S.C. 1097(e)).

I certify that I have read these responsibilities, understand them, and will protect all data obtained through or provided to U.S. Department of Education systems.

Without the information provided on the SAIG enrollment application, a DPA or the Participating entity would be denied access to electronically transmit reports and data via the SAIG and would be denied access to all websites affiliated with this agreement as appropriate. Signature below affirms that you have read these Responsibilities and agree to abide by them.

Confirmation Number: 00000639309

Non-Primary Destination Point Administrator's name: <u>EILEEN PRINCE</u>	
Signature 	Date <u>9-30-2024</u>
(Original signature must be submitted. Stamped or electronic signatures will not be accepted. - Required)	
Primary Destination Point Administrator's Name: <u>Clifton Carley</u>	
(Printed name - Required)	
Signature 	Date <u>9/30/24</u>
(Original signature must be submitted. Stamped or electronic signatures will not be accepted. - Required)	
Name of School, Agency or Third-Party Servicer: <u>CHARLES A. JONES</u>	

**Sign and send this application as instructed
in "Submitting Enrollment Application and Signature Pages."**

Go to Step Four

Office Use Only	
Customer Number	<u>Z000229379</u>
TG/FT Number	_____

OMB NO: 1845-0002
Expiration Date: 1/31/2025
Effective Date: 9/29/2024

Step Four: Certification of the President/CEO or Designee.

Responsibilities of the President/CEO or Designee.

As the President/CEO or Designee, I certify that:

- I or my designee will notify FPS Help Desk within one business day, by email at support@fps.ed.gov or call 1-800-330-5947 when any person no longer serves as a designated authorizing official, Primary DPA or Non-Primary DPA.
- I will not permit unauthorized use or sharing of SAIG passwords or codes that have been issued to anyone at my organization.
- Each person who is a SAIG DPA for my organization has read and signed a copy of "Step Three: Responsibilities of the Primary and Non-Primary Destination Point Administrator."
- Each person who is a SAIG DPA for my organization has made a copy of the signed Step Three document for their own files and a copy is maintained at my organization.
- My organization has provided security due diligence and verifies that administrative, operational, and technical security controls are in place and are operating as intended. Additionally, my organization verifies that it performs appropriate due diligence to ensure that, at a minimum, any employee who has access to Federal Student Aid (FSA) ISIR data meets applicable state security requirements for personnel handling sensitive personally identifiable information.
- My organization has ensured the standards for protecting federal tax information (FTI) have been implemented according to Internal Revenue Code (IRC) 26 U.S.C. §6103 – Confidentiality and disclosure of returns and return information and pursuant to 20 U.S.C. §481 of the Higher Education Act, as amended – Use of FAFSA® data and FTI data. I further acknowledge violations of the IRC may lead to criminal and/or civil penalties pursuant to 26 U.S.C. 7213; 7213A; and §7431. Penalties apply to willful unauthorized disclosure and inspection of tax return or return information with punishable fines or imprisonment. Additionally, I further acknowledge a taxpayer may bring civil action for damages against an officer or employee who has inspected or disclosed, knowingly or by reason of negligence, such taxpayer's tax return or return information in violation of any provision of IRC §6103.
- I understand the Secretary may consider any unauthorized disclosure or breach of student records and student applicant information as a demonstration of a potential lack of administrative capability as stated in 34 C.F.R. § 668.16. I further understand that in the event of an unauthorized disclosure or breach of student applicant information or other sensitive information (such as personally identifiable information), the DPA or the Qualified Individual identified under 16 C.F.R. Part 314 must notify Federal Student Aid within 24 hours after the incident is known or identified for postsecondary educational institutions at <https://fsapartners.ed.gov/title-iv-program-eligibility/cybersecurity/cybersecurity-breach-intake> and for all other by notifying Federal Student Aid at support@fps.ed.gov.
- I understand that my organization must cooperate with Federal Student Aid and provide any requested information regarding an unauthorized disclosure or breach as well as report any breach that occurs at my organization's third-party providers that maintain, store or otherwise utilize the data.
- I understand that I am responsible for the information security of any information provided by Federal Student Aid that may be maintained by, stored by or shared with any third-party entity.
- I have ensured that the Standards for Safeguarding Customer Information (as the term customer information applies to my institution – See Glossary), 16 C.F.R. Part 314, issued by the Federal Trade Commission (FTC), as required by the Gramm-Leach-Bliley (GLB) Act, P.L. 106-102 have been implemented and understand that these Standards provide, among other things, that I implement the following and I understand that failure to implement the requirements of the GLB Act may be considered a lack of administrative capability under 34 C.F.R. § 668.16 by the Secretary. I further acknowledge that my responsibility to safeguard customer information extends beyond Title IV, HEA program recipients:
 - Develop, implement, and maintain a comprehensive information security program that is written in one or more readily accessible parts that meets the requirements for an information security program in 16 C.F.R. Part 314.
 - Designate a qualified individual responsible for overseeing an implementing my institution's information security program and enforcing my institution's information security program in compliance with 16 C.F.R. 314.4(a).
 - Base my institution's information security program on a risk assessment that identifies reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information (as the term customer information applies to my institution – See Glossary) that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assesses the sufficiency of any safeguards in place to control these risks as required under 16 C.F.R. 314.4(b).
 - Design and implement safeguards to control the risks my institution identifies through risk assessment that meet the requirements of 16 C.F.R. 314.4(c)(1) through (8)
 - Regularly test or otherwise monitor the effectiveness of the safeguards my institution has implemented that meet the requirements of 16 C.F.R. 314.4(d)
 - Implement policies and procedures to ensure that personnel are able to enact my institution's information security program and meet the requirements of 16 C.F.R. 314.4(e)(1) through (4).
 - Oversee my institution's service providers (See Glossary) by meeting the requirements of 16 C.F.R. 314.4(f)(1) through (3).
 - Evaluate and adjust my institution's information security program in light of the results of the required testing and monitoring required by 16 C.F.R. 314.4(d); any material changes to my institution's operations or business arrangements; the results of the required risk assessments under 16 C.F.R. 314.4(b)(2); or any other circumstances that I know or have reason to know may have a material impact on my institution's information security program as required by 16 C.F.R. 314.4(g).
 - Establish an incident response plan that meets the requirements of 16 C.F.R. 314.4(h)
 - Require my institution's Qualified Individual to report regularly and least annually to those with control over my institution on my institution's information security program as required by 16 C.F.R. 314.4(i)
- I have signed this certification below and sent the original to the Department. I have retained a copy of this certification at the organization. My signature below affirms that I have read these responsibilities and agree to abide by them.

Confirmation Number: 00000639309

Box 2 Authorized Official or Designee Lisa Allen Title Superintendent

DocuSigned by: Lisa Allen (Printed name of the Authorized Official or Designee – Required) (Position title – Required)

Signature Lisa Allen Date 11/20/2024

2DA745FB73CF426
(Original signature must be submitted. Stamped or electronic signatures will not be accepted. – Required)

Name of School or Agency: CHARLES A. JONES CAREER & EDUCATION

Sign and send this application as instructed in "Submitting Enrollment Application and Signature Pages."

Office Use Only

Customer Number Z000229379

TG/FT Number _____

Grant Award Notification

GRANTEE NAME AND ADDRESS Sacramento City Unified 5735 47th Ave. Sacramento, CA 95824				CDE GRANT NUMBER			
				FY	PCA	Vendor Number	Suffix
				24	14332	6743	00
Attention Lisa Allen, Interim Superintendent				STANDARDIZED ACCOUNT CODE STRUCTURE		COUNTY	
Program Office Sacramento City Unified				Resource Code	Revenue Object Code	34	
Telephone (916) 643-9000				5630	8290	INDEX	
Name of Grant Program Education for Homeless Children and Youth						0510	
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date	
	\$79,059.60		\$79,059.60		7/1/2024	6/30/2025	
CFDA Number	Federal Grant Number	Federal Grant Name			Federal Agency		
84.196A	S196A210005	Education for Homeless Children and Youth			U.S. Department of Education		
I am pleased to inform you that you have been awarded the 2024-25 Education for Homeless Children and Youth (EHCY) Grant. This award is made contingent upon the availability of funds. If the Legislature takes action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly. Please return the original, signed Grant Award Notification (AO-400) and Budget within 10 days of receipt to: <div style="text-align: center;"> Jennifer Thao, Associate Governmental Program Analyst Grant Administration and Support Office California Department of Education 1430 N Street, Suite 6208 Sacramento, CA 95814-5901 </div>							
California Department of Education Contact Jennifer Thao				Job Title Associate Governmental Program Analyst			
E-mail Address JThao@cde.ca.gov					Telephone 916-319-0717		
Signature of the State Superintendent of Public Instruction or Designee 					Date October 3, 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 12/03/2024		

Budget Request

Education for Homeless Children and Youth

Grant Administration and Support Office
California Department of Education
Updated September 2024

Instructions

Complete the local educational agency (LEA) information and Budget Request tabs before submission. The Budget Request shows proposed expenditures during the grant period. Funds must be spent within the life of the grant. The grantee must populate all cells indicated in these instructions for each tab in the workbook.

Grant Award Period:

Fiscal Year 2024–25 (July 1, 2024 – June 30, 2025)

Instructions for LEA Information

Please complete all of the requested information in the grayed-in areas (cells B6 through B17).

Instructions for Budget Request

Step 1: Enter grant program in cell A2 of the Instructions tab. Your grant program is identified on your Grant Award Notification and will be one of the following options:

Education for Homeless Children and Youth

Homeless Education Technical Assistance Center

Note: Grant program will auto-populate on the LEA Information and Budget Request tabs.

Step 2: Complete the requested information in the grayed-in areas that apply, which includes cells B13, C6 through C16, and D6 through D16.

placeholder of 0.00% (Cell B13). The Indirect Costs must not exceed LEA's approved rate (<https://www.cde.ca.gov/fg/ac/ic/>). If you choose to use a lesser rate, you are agreeing to less than your approved indirect rate. This is allowed. Please type the dollar amount of Indirect Cost, not to exceed the approved indirect rate, into the Cell D13. See "How to Calculate

Step 4: Enter line detail/calculation to explain how the amount totals were determined in the "Detailed Budget Narrative" column (Column C). The information in Column C needs to specify the planned activity. The description needs to be specific to the grant.

Step 5: In the Total Proposed Budget column (Column D), enter the current proposed budget amounts for fiscal year 2024.

Note: Refer to the California School Accounting Manual (CSAM)

(<https://www.cde.ca.gov/fg/ac/cs/>) for information on Object Codes. Only the first \$25,000 of

How to Calculate Indirect Cost

Step 1: Determine your California Department of Education (CDE) approved indirect rate.

Step 2: Subtotal categories 1000–5999 (excluding 5100).

Step 3: Multiply the subtotal by the indirect rate to determine the indirect cost.

Step 4: Enter the indirect cost total from Step 3 into Cell D13.

Example: ABCD Unified's approved indirect rate is 6.25% and their subtotal from categories 1000–5999 is \$125,000.00.

Their Indirect cost is \$7,812.50 ($\$125,000 \times 0.0625 = \$7,812.50$)

Document Submission

Submit the following documents to your CDE Fiscal Analyst:

Document 1: Completed Budget Request (Excel file).

Document 2: Completed Budget Request Signature Form (PDF document).

Grant Administration and Support Office 2024 Budget Signature Form

Program Type:

Local Educational Agency:

Please submit a signed copy of this Signature Form, along with a completed budget (Excel file) to your California Department of Education fiscal analyst:

By signing below, you acknowledge you have reviewed the information entered into this Signature Form and budget. By signing below, you acknowledge the data contained in this budget is true and accurate, to the best of your knowledge.

Program Coordinator Name:

Program Coordinator Email:

Program Coordinator Signature:

Ashley Powers

Date Signed: 11/12/24

Program Fiscal Contact Name:

Program Fiscal Contact Email:

Program Fiscal Contact Signature:

Stella Reyes

Date Signed:

Grant Administration and Support Office 2024 Expenditure Report Signature Form

Program Type:

Local Educational Agency:

California Department of Education (CDE) Fiscal Analyst:

Please select if this is a revised Expenditure Report (ER); if not, leave blank. Select which ER this signature form covers:

Revised

ER 1 (July 1 – September 30, 2024) Due October 31, 2024

ER 2 (October 1 – December 31, 2024) Due January 31, 2025

ER 3 (January 1 - March 31, 2025) Due April 30, 2025

ER 4 (April 1 - June 30, 2025) Due July 31, 2025

Budget Change Request (BCR):

A BCR Form must be submitted if there is a 10 percent change to any one-line item. Are you planning to submit a BCR at this time?

Yes No

Please submit a signed copy of this Signature Form, along with a completed ER (Excel file) to your CDE fiscal analyst.

By signing below, you acknowledge you have reviewed the information entered into this Signature Form and Expenditure Report. By signing below, you acknowledge the data contained in this report is true and accurate, to the best of your knowledge.

Program Coordinator Name:

Program Coordinator Email:

Program Coordinator Signature: 

Date Signed: 11/12/24

Program Fiscal Contact Name:

Program Fiscal Contact Email:

Program Fiscal Contact Signature: 

Date Signed:

Local Educational Agency Information

Education for Homeless Children and Youth

Grant Administration and Support Office

California Department of Education

Requested Information:
Local Educational Agency (LEA) Name
Name of Superintendent
Type of LEA (County Office of Education, School District, or Charter)
County / District / School (CDS) Code
Street Address
City / Zip Code
Program Coordinator Name
Program Coordinator Email
Program Coordinator Phone Number
Fiscal Contact Name
Fiscal Contact Email
Fiscal Contact Phone Number

Response:

Sacramento City Unified School District

Lisa Allen, Interim

School District

34 67439 000000

5745 47th Ave.

Sacramento 95824

Ashley Clark

ashley-clark@scusd.edu

916-643-2450

Stella Reyes

stella-reyes@scusd.edu

916-643-7867

Budget Request

Education for Homeless Children and Youth

Grant Administration and Support Office

California Department of Education

Object Codes	Line Items
1000	Certificated Salaries
2000	Classified Salaries
3000	Employee Benefits
4000	Books and Supplies
5000	Services and Other Operating Expenditures (excluding sub-agreement for Services and Travel)
5200	Participant Travel / Project Staff Travel
5800	Professional / Consulting Services and Operating Expenditures (under first \$25,000 - indirect charged)
7300	Indirect Rate: 4.49%
5100	Sub-agreement for Services (not subject to indirect costs)
6000	Capital Outlay (not subject to indirect costs)
7000	Tuition and other Transfers
Total	

Detailed Budget Narrative

Classification:
Full-Time Equivalent:

Classification:
Full-Time Equivalent:

[Enter Employee Benefits Detail/Calculation/Breakdown]

Office Depot, supplies for basic needs and other admin supplies to run the program.

[Enter Services and Other Operating Expenditures
Detail/Calculation/Breakdown]

In-district mileage for 5 staff

Contract with Kindness Campaign & 40 monthly bus passes @ \$100/mo. (obj. 5811).

District approved indirect rate

[Enter Sub-agreement for Services Detail/Calculation/Breakdown]

[Enter Capital Outlay Detail/Calculation/Breakdown]

[Enter Tuition and other Transfers Detail/Calculation/Breakdown]

Total Proposed Budget	
\$	-
\$	-
\$	-
\$	19,009.82
\$	-
\$	4,500.00
\$	52,000.00
\$	3,549.78
\$	-
\$	-
\$	-
\$	79,059.60

Expenditure Report

Education for Homeless Children and Youth

Grant Administration and Support Office

California Department of Education (CDE)

Updated September 2024

Instructions

participating local educational agency (LEA) is required to submit four ERs and ER Signature Forms (<https://www.cde.ca.gov/sp/hs/mv/index.asp>) on a quarterly basis, showing year-to-date expenses accumulated throughout the fiscal year. If there is a 10 percent change to any one-line item, a Budget Change Request (BCR) must accompany the ER and ER Signature Form.

Reporting Period:

ER 1 (July 1, 2024 – September 30, 2024) Due October 31, 2024

ER 2 (October 1, 2024 – December 31, 2024) Due January 31, 2025

ER 3 (January 1, 2025 – March 31, 2025) Due April 30, 2025

ER 4 (April 1, 2025 – June 30, 2025) Due July 31, 2025

Instructions for Expenditure Report

Step 1: Enter grant program in cell A2 of the Instructions tab. Your grant program is identified on your Grant Award Notification and will be one of the following options:

Education for Homeless Children and Youth

Homeless Education Technical Assistance Center

Note: Grant program will auto-populate on the Expenditure Report tab.

Step 2: Complete the requested information in the grayed-in areas. This includes cells B5, B14, C7 through C17, D7 through D17, E7 through E17, F7 through F17 and G7 through G17.

Step 3: Enter your LEA name in the space provided.

Step 4: Enter the Indirect Percentage Rate from your approved budget in the space provided

Step 5: In the "Current Approved Budget" column (column C) of the ER, enter the approved budget amounts for fiscal year 2024–25. Then, fill out the column that corresponds to the ER you are submitting (ER 1, 2, 3 or 4).

How to Calculate Indirect Cost on Expenditures

Step 1: Subtotal categories 1000–5999 (excluding 5100).

Step 2: Multiply the subtotal by the budget approved indirect rate in Cell B14 to determine the

Step 3: Enter the total indirect cost from step 2 into line item 7500 for the corresponding reporting period.

Example: ABCD Unified's approved indirect rate is 6.25% and their subtotal from categories 1000–5999 is \$125,000.00

Document Submission

Submit the following documents to your CDE Fiscal Analyst:

Document 1: Completed ER (Excel file)

Document 2: Completed ER Signature Form (PDF document).

Note: Select Revised if submitting a revised ER, select the correct grant reporting period, select "Yes" or "No" for a BCR, and obtain signatures from the Program Coordinator and Program Fiscal Contact

(<https://www.cde.ca.gov/sp/hs/mv/index.asp>) if current planned expenditures exceed 10 percent of a line item.

Expenditure Report

Education for Homeless Children and Youth

Grant Administration and Support Office

California Department of Education

LEA Name: Sacramento City Unified School District

Object Codes	Line Items	Current Approved Budget
1000	Certificated Salaries	\$ -
2000	Classified Salaries	\$ -
3000	Employee Benefits	\$ -
4000	Books and Supplies	\$ 79,059.60
5000	Services and Other Operating Expenditures (excluding sub-agreement for Services and Travel)	\$ -
5200	Participant Travel/ Project Staff Travel	\$ -
5800	Professional / Consulting Services and Operating Expenditures (under first \$25,000 - indirect charged)	\$ -
7300	Indirect Rate: 0.00%	\$ -
5100	Sub-agreement for Services (not subject to indirect costs)	\$ -
6000	Capital Outlay (not subject to indirect costs)	\$ -
7000	Tuition and other Transfers	\$ -
Total		\$ 79,059.60

Grant Award Notification

GRANTEE NAME AND ADDRESS Lisa Allen, Interim Superintendent Sacramento City Unified PO Box 246870 Sacramento, CA 95824-6870				CDE GRANT NUMBER				
				FY	PCA	Service Location	Suffix	
				2021-29	25622	67439	00	
Attention Janea Marking, Chief Business Officer				INDEX		County Code		
Email janea-marking@scusd.edu				0615		34		
Telephone 916-643-9000				STANDARDIZED ACCOUNT CODE STRUCTURE				
Grantee Unique Entity ID (UEI) N/A				Resource Code		Revenue Object Code		
Program Office Accounting Office, Grant Funds				6332		8590		
Name of Grant Program California Community Schools Partnership Program: Implementation Grant – Cohort 1								
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date		
	\$9,500,000	N/A	\$9,500,000	2	6/1/2022	6/30/2029		
ALN	Federal Award ID Number	Federal Grant Name				Federal Agency		
N/A	N/A	N/A				N/A		
<p>This is to inform you that the award for the California Community Schools Partnership Program: Implementation Grant – Cohort 1, has been amended to extend the award ending date.</p> <p>This award is made contingent upon the availability of funds. If the Legislature takes an action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.</p> <p>By e-signing this document, your organization is voluntarily agreeing to conduct business with the California Department of Education (CDE) electronically. If you do not wish to do so, please immediately contact the Consultant listed below to discuss other signing options.</p> <p>Please email the signed Grant Award Notification (AO-400) to:</p> <p style="text-align: center;">Janet Morrison at jamorris@cde.ca.gov</p>								

California Department of Education Contact			Job Title		
Lisa Clark-Devine			Education Program Consultant		
E-mail Address				Telephone	
lclark-devine@cde.ca.gov				916-322-1762	
Authorized by the State Superintendent of Public Instruction or Designee					Date
▶ Erika Torres <small>Digitally signed by Erika Torres Date: 2024.11.21 19:21:55 -08'00'</small>					
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. On behalf of the grantee named above, I certify that the organization intends that this and future transactions be completed by electronic means, and any electronic signature is intended to be as binding as a physical signature.</i>					
Printed Name of Authorized Agent				Title	
Janea Marking				Chief Business & Operations Officer	
E-mail Address				Telephone	
janea-marking@scusd.edu				(916) 643-9055	
Signature					Date
▶					

Grant Award Notification (Continued)

The following Grant conditions apply:

1. All conditions printed in previous Grant Award Notification letters still apply.
2. Funding by PCA number is as follows:

PCA Number	PCA Total
25616	\$
25622	\$9,500,000
Total	\$9,500,000

If there are any questions regarding the CCSPP grant requirements, please email CCSPP@cde.ca.gov.

Grant Award Notification

GRANTEE NAME AND ADDRESS Lisa Allen, Interim Superintendent Sacramento City Unified PO Box 246870 Sacramento, CA 95824-6870				CDE GRANT NUMBER				
				FY	PCA	Service Location	Suffix	
				2023-29	25622	67439	00	
Attention Janea Marking, Chief Business Officer				INDEX		County Code		
Email janea-marking@scusd.edu				0615		34		
Telephone 916-643-9000				STANDARDIZED ACCOUNT CODE STRUCTURE				
Grantee Unique Entity ID (UEI) N/A				Resource Code		Revenue Object Code		
Program Office Accounting Office, Grant Funds				6332		8590		
Name of Grant Program California Community Schools Partnership Program: Implementation Grant – Cohort 2								
GRANT DETAILS	Original/Prior Amendments	Amendment Amount	Total	Amend. No.	Award Starting Date	Award Ending Date		
	\$15,912,500	N/A	\$15,912,500	3	7/1/2023	6/30/2029		
ALN	Federal Award ID Number	Federal Grant Name				Federal Agency		
N/A	N/A	N/A				N/A		
<p>This is to inform you that the award for the California Community Schools Partnership Program: Implementation Grant – Cohort 2, has been amended to extend the award ending date.</p> <p>This award is made contingent upon the availability of funds. If the Legislature takes an action to reduce or defer the funding upon which this award is based, then this award will be amended accordingly.</p> <p>By e-signing this document, your organization is voluntarily agreeing to conduct business with the California Department of Education (CDE) electronically. If you do not wish to do so, please immediately contact the Consultant listed below to discuss other signing options.</p> <p>Please email the signed Grant Award Notification (AO-400) to:</p> <p style="text-align: center;">Janet Morrison at jamorris@cde.ca.gov</p>								

California Department of Education Contact Lisa Clark-Devine		Job Title Education Program Consultant	
E-mail Address lclark-devine@cde.ca.gov			Telephone 916-322-1762
Authorized by the State Superintendent of Public Instruction or Designee Erika Torres <small>Digitally signed by Erika Torres Date: 2024.11.21 19:23:33 -08'00'</small>			Date
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. On behalf of the grantee named above, I certify that the organization intends that this and future transactions be completed by electronic means, and any electronic signature is intended to be as binding as a physical signature.</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

Grant Award Notification (Continued)

The following Grant conditions apply:

1. The grant award will be processed upon receipt of the signed Grant Award Notification (AO-400). This AO-400 must be signed by the superintendent or an authorized official and **returned within 10 working days**.
2. All approved program funds must be expended within the dates designated and for the maximum amount indicated on the AO-400. Encumbrances may be made at any time after the beginning date of the grant stated on the AO-400. No extensions of this grant will be allowed.
3. The grantee will support the expansion, continuation or addition of community schools in accordance with the CCSP application that was submitted by the grantee. The purpose of this program is to help build the capacity of Local Educational Agencies (LEAs) to plan, implement and coordinate community schools. The AO-400, is in accordance with the provisions of California *Education Code (EC)* sections 8900 through 8902 and the Community Schools Framework. These funds may not supplant current costs. Expenditures shall comply with all applicable provisions of federal, state, and local rules, regulations, and policies relating to the administration and accounting for public school funds, including but not limited to the *EC*.
4. The grantee must limit administrative indirect costs to the rate approved by the California Department of Education (CDE) for the applicable fiscal year in which the funds are spent.
5. Scheduled payments of grant funds will be as follows:
 - The first payment: 90 percent of the grant funds for the first program year will be released upon completion and return of the AO-400 and the receipt and approval by the High School Innovations and Initiatives Office (HSIIO) of a community school plan for each new community school, as indicated in the grantee's application, before funds can be released.
 - The second through fifth payment: 90 percent of the grant funds for the current program year and five percent from the previous year's withholding will be released upon the receipt and approval by the HSIIO and/or a Technical Assistance Center (TAC) of the Annual Progress Report, Implementation Plan Update, Sustainability Plan and Expenditure Report that is due annually no later than June 30, 2023, June 30, 2024, June 30, 2025, and June 30, 2026, before funds can be released.
 - The final payment: The remaining portion thereof the entire grant budget pending receipt and approval by the HSIIO and/or a TAC of the required End of Project Report and Expenditure Report that is due no later than June 30, 2027, before funds can be released.
6. General Assurances are hereby incorporated by reference. The CDE has agreed to accept the assurances currently provided in the LEAs Consolidated Application. The CDE will verify if the agency has submitted the required certifications and assurances.
7. The grantee agrees to submit all required deliverables no later than the due dates set forth in the RFA. The grantee also agrees to participate in technical assistance activities provided by the CDE, Lead and Regional TAC(s). Late submissions will delay progress payments. All required reports must be approved by the HSIIO and/or a TAC before progress payments will be made. Failure to submit the required deliverables by the established due dates may jeopardize LEA funding. Late or non-submission of the required deliverables may result in termination of the grant with the CDE and the billing for any funds given to the LEA in advance. Failure to submit required deliverables may also jeopardize future eligibility for grant funding.
8. Under authority of the CDE, if the LEA is identified as noncompliant, special conditions may be imposed. The State Superintendent of Public Instruction may authorize the CDE to withhold partial or total funding. LEAs with sanctions will receive notification of special conditions. No payments will be released to LEAs with special conditions until the CDE receives written notification from the LEA agreeing to the special conditions.

If there are any questions regarding the CCSP grant requirements, please email CCSP@cde.ca.gov.

CHANGE ORDER FORM

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

CHANGE ORDER NO.:

01

CHANGE ORDER

Project: Luther Burbank Core Academic Renovation P2
Bid No.: 0530-434

Date: 10/2/2024
DSA File No.:
DSA Appl. No.:

The following parties agree to the terms of this Change Order:

Owner:

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824

Contractor:

Hankins Group Inc
PO Box 481
Chico, CA 95927

Architect:

HMC Architects
2101 Capitol Avenue #100
Sacramento, CA, 95816

Construction Manager:

Premier Management Group, Inc.
133 Riverside Avenue
Roseville, CA 95678

Reference	Description	Cost	Days Ext.
Requested by:	Reconciliation of Project Contingency Sacramento City Unified School District	(\$116,035.00)	0
Performed by:			
Reason:			
Contract time will be adjusted as follows:		Original Contract Amount:	\$ 2,672,639.00
Previous Completion Date: <u>No Change</u>		Amount of Previously Approved Change Order(s):	\$ 0.00
<u>0</u> Calendar Days Extension (zero unless otherwise indicated)		Amount of this Change Order:	(\$116,035.00)
Current Completion Date: <u>No Change</u>		New Contract Amount:	\$2,556,604.00

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

**SACRAMENTO CITY UNIFIED
SCHOOL DISTRICT**

**CHANGE ORDER FORM
DOCUMENT 00 63 63-1**

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: SCUSD

Contractor:

Janea Marking, CBO Date

Brannan Hankins 10/03/2024

Hankins Group Inc. Date

Architect:

Construction Manager:

Vipul Sepi

HMC Architects 12/4/24
Date

Rami S. Wakkab 10/02/2024

PMG Date

END OF DOCUMENT



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item#13.1b

Meeting Date: December 19, 2024

Subject: Approve Contracts Report >\$15,000

- 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. Contracts Reports > \$114, 500

Estimated Time of Presentation: N/A

Submitted by: Janea Marking, Chief Business Operations Officer

Tina Alvarez Bevens, Contract Analyst

Approved by: Lisa Allen, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Contracts Report >\$15,000

Requisition	Vendor Name	Requisition Type	Department/School	Director/Instr. Asst. Supt.	Cabinet Member	New Contract?	Term	Description	Funding Resource	Resource Code	Amount	PRC Approved
R24-05709	BSN Sports	Purchase Order	Equity Access & Excellence	Shannon Pella	Yvonne Wright	No	5/03/24-6/30/25	Increase request to correct vendor error on original quote for the new gym floor covers at Hiram Johnson HS. The correct coverage area of gym floor is 10,000 SF. The area quoted was 1,000 SF. The school has received the correct SF of floor coverings. Original PO amount \$270,145.28 Board approved 5/02/24. Increase request \$15,170.63 (includes tax). This PO is one of the comprehensive high school orders to refresh gym equipment.	General	0000	\$285,315.91	11/19/2024
SA25-00577	KMM Services	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	12/1/24-8/31/25	Construction management services for the District-wide CCTV project	Measure H	9809	\$250,560.00	Pending
SA25-00571	SAC Regional Transit	Service Agreement	Transportation	Ron Hill	Janea Marking	Yes	7/1/24-6/30/25	Resolution 2024-06-056;RydeFree RT Student Transit Pass Agreement..	General	0000	\$250,000.00	12/2/2024
SA25-00141	CSUS	Service Agreement	Health Services	Jacqueline Garner	Yvonne Wright	No	10/23/23-6/30/26	CSUS provides the School of Nursing and College of Continuing Education Departments as education pathways for eligible SAC County School Nurse Residency and Pathway Program applicants. Original contract amt: \$100,000; increase of \$77,705	High Road Training Partnership	7863	\$177,705.00	12/2/2024
SA25-00455	Musical Instruments n Kids Hands	Service Agreement	Bowling Green ES	Enrique Flores	Yvonne Wright	Yes	8/19/24-6/12/25	After school enrichment program to help students learn through music. Students will learn to play instruments, build confidence to improve their academic performance.	Expanded Learning	2600	\$170,000.00	12/2/2024
SA25-00580	Verde Design	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	11/15/24-6/1/25	Architectural services for the JFK HS Synthetic Turf Replacement, Track Surfacing Repair and Sports Field Lighting Upgrade project	Measure H	9809	\$163,770.00	12/2/2024
SA25-00575	Matthew Fabian	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	11/17/24-3/31/25	DSA-inspector services for the Hollywood Park Campus project	Measure H	9809	\$133,650.00	12/2/2024
SA25-00583	Lifechangers	Service Agreement	Student Attendance & Engagement	Jennifer Kretschman	Yvonne Wright	Yes	11/1/24-6/30/25	Professional development at 10 SCUSD school sites. Services include: to lessen absenteeism and encourage family and community engagement	Learning Comm for Sch Success	7085	\$116,000.00	12/2/2024
SA25-00574	Matthew Fabian	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	12/20/24-3/31/25	DSA-inspector services for the Luther Burbank Kitchen Modernization project	Kitchen Infrastructure AB181	7032	\$100,870.00	12/2/2024
R25-00100	Frontline Technologies Group	Purchase Order	Health Services	Jacqueline Garner	Yvonne Wright	No	8/1/24-7/31/25	Annual recurring EHR & School Nursing Management and Additional Environments license subscription, unlimited usage for internal employees.	General	0000	\$87,308.21	12/2/2024
SA25-00278	Champs 4 Life	Service Agreement	Youth Development	Manpreet Kaur	Yvonne Wright	No	9/25/24-6/30/25	Original contract amount: \$52,000. INCREASE OF \$17,820. Additional two (2) sessions of mentoring services after school at Cesar Chavez and Edward Kemble	Expanded Learning	2600	\$69,820.00	Pending
SA25-00564	Michelle Pledger dba Living for Liberation	Service Agreement	Curriculum and Professional Development	Erin Findley	Yvonne Wright	Yes	11/12/24-6/30/25	Twelve, two-hour remote (via Zoom) workshops based on the book LIBERATE! Paradigms for Liberatory Learning for teachers. (6) Elementary and (6) Secondary.	LCFF 15% Concentration	0006	\$60,000.00	11/18/2024
SA25-00547	Kitchell	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	10/1/24-12/31/25	Construction management and administration services for the Serna Center Lobby Complex project	Measure H	9809	\$58,028.00	11/12/2024

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Contracts Report >\$15,000

Requisition	Vendor Name	Requisition Type	Department/School	Director/Instr. Asst. Supt.	Cabinet Member	New Contract?	Term	Description	Funding Resource	Resource Code	Amount	PRC Approved
SA25-00550	Kitchell	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	12/1/24-12/31/25	Construction management and administration services for the Facilities Office Space Redesign project	Proceeds Sale of Land/Bldg	9899	\$56,274.00	11/12/2024
SA25-00599	Digital Deployment	Service Agreement	Technology	Tim Rocco	Tim Rocco	Yes	1/1/25-7/31/25	Renewal of web hosting services	General	0000	\$56,000.00	12/2/2024
R25-02741	Perkins Electric, Inc	Purchase Order	Facilities	Chris Ralston	Janea Marking	Yes	10/30/24-6/30/25	Access control card readers for (5) site locations	Measure H	9809	\$53,900.00	11/18/2024
SA25-00544	Kitchell	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	1/1/25-1/31/25	Construction management and administration services for the CKM Class size reduction project	Measure H	9809	\$51,624.00	11/12/2024
R25-02894	Precision Communications	Purchase Order	Facilities	Chris Ralston	Janea Marking	Yes	11/8/24-6/30/25	Furnish and install video intercom equipment at Harkness E.S., Suy:U, Susan B. Anthony E.S. and Health Professions H.S. at single point access.	Measure H	9809	\$49,977.94	12/2/2024
SA25-00542	Valkyrie Theatre Company	Purchase Order	Youth Development	Manpreet Kaur	Yvonne Wright	Yes	09/01/24-6/12/25	Provide students with basic theatre education, performance skills, team building exercises and opportunities for technical positions during After School Program hours at Camellia Basic and Hubert Bancroft Elementary Schools	Expanded Learning	2600	\$40,000.00	11/18/2024
SA25-00545	Terracon	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	11/12/24-3/31/25	Construction materials and testing services as needed on an as-requested basis for the JFK Swimming Pool upgrade project	Measure H	9809	\$39,000.00	11/12/2024
R25-02930	MSI Mechanical Systems	Purchase Order	Facilities	Chris Ralston	Janea Marking	Yes	11/13/24-6/30/25	Furnish and install (2) new 4 ton York rooftop heating and cooling units (RTU) to replace old Carrier units at Hiram Johnson H.S.	Measure H	9809	\$37,440.00	12/2/2024
R25-02906	Global Equipment Co	Purchase Order	Facilities	Chris Ralston	Janea Marking	Yes	11/12/24-6/30/25	Electric hand dryers (96 each) for school restrooms. Procuring using Omnia Partners contract #R211402	Ongoing Maintenance	8150	\$36,124.49	12/2/2024
R25-02923	O.D. and A.D (Parents)	Blanket Purchase Order	Special Education	Geovanni Linares	Yvonne Wright	Yes	10/1/24-6/16/26	Settlement Agreement, OAH Case No. 2024080121. The District will establish an educational fund to provide reimbursement to parents for students educationally related services at READ Academy and related transportation.	Special Education	6500	\$34,000.00	12/2/2024
SA25-00549	Kitchell	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	10/1/24-12/31/25	Construction management and administration services for the Serna Center Generator project	Measure Q	9808	\$32,851.00	11/12/2024
SA25-00548	SCOE	Service Agreement	Youth Development	Manpreet Kaur	Yvonne Wright	Yes	7/1/24-6/30/25	Supplemental service provider for after school programs	Expanded Learning	2600	\$31,843.75	12/2/2024
R25-02827	Soundtrap US, Inc.	Purchase Order	VAPA Section	Erin Findley	Yvonne Wright	No	11/04/24-11/03/27	Soundtrap for Education online 36 month subscription, 1500 seats. (VAPA, CK McClatchy HS, Luther Burbank HS, West Campus, Hiram Johnson HS, John F. Kennedy HS, Rosemont HS)	Arts & Music in Schools	6770	\$31,247.00	12/2/2024
SA25-00543	Macleod Watts Inc	Service Agreement	Risk Management	Keyshun Marshall	Janea Marking	Yes	12/1/24-6/30/25	Complete an updated actuarial valuation of other postemployment benefits (OPEB) liabilities for SCUSD.	General	0000	\$27,095.00	Pending
SA25-00396	School Services of California	Service Agreement	Human Resources	Tiffany Smith-Simmons	Cancy McArn	Yes	8/30/24-6/30/25	Provide an executive search, interview facilitation, and selection process for the Human Resources Assistant Superintendent position.	Educator Effectiveness	6266	\$27,000.00	11/18/2024

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Contracts Report >\$15,000

Requisition	Vendor Name	Requisition Type	Department/School	Director/Instr. Asst. Supt.	Cabinet Member	New Contract?	Term	Description	Funding Resource	Resource Code	Amount	PRC Approved
SA25-00602	Tru Xpression	Service Agreement	Youth Development	Manpreet Kaur	Yvonne Wright	Yes	9/1/24-6/12/25	Programming and services around movement that honors Mind, Body & Spirit through the use of Visual and Performing Arts during after school hours at various school sites	Expanded Learning	2600	\$26,400.00	12/2/2024
SA25-00540	Nielsen Inspection	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	12/1/24-12/31/25	DSA-inspector services for the Facilities Office Space Redesign project	Proceeds Sale of Land/Bldg	9899	\$25,000.00	11/12/2024
R25-02655	TUCS Equipment	Purchase Order	Nutrition Services	Diana Flores	Janea Marking	Yes	10/24/24-6/30/25	Grease cart for Central Kitchen cook/chill kettle	Kitchen Infrastructure AB181	7032	\$21,668.88	12/2/2024
R25-03051	Tobii Dynavox, LLC	Purchase Order	Special Education	Geovanni Linares	Yvonne Wright	Yes	11/19/24-6/30/25	Eye sensory software and equipment	Special Education	6500	\$21,061.65	12/2/2024
SA25-00604	Dwight Taylor Sr.	Service Agreement	Umoja	Jerad Hyden	Yvonne Wright	Yes	7/1/24-6/30/25	Focuses on fostering social-emotional growth, character development and mental wellness for Black and Brown girls.	ESSA, Comprehensive Suprt & Imp	3182	\$17,999.00	12/2/2024
R25-03057	Brightly Software, Inc	Purchase Order	Facilities	Chris Ralston	Janea Marking	No	12/01/24-6/30/25	Maintenance Essential Pro (School Dude) license subscription for SY2024-25	Ongoing Maintenance	8150	\$17,579.79	12/2/2024
SA25-00561	Kitchell	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	11/1/24-8/1/26	Construction management services for the Golden Empire Switchgear project	Measure H	9809	\$16,343.00	12/2/2024
R25-02704	Capital Public Radio	Purchase Order	Sac New Tech HS	Jerad Hyden	Yvonne Wright	Yes	10/28/24-6/30/25	Early college high school outreach marketing ad to increase enrollment.	College and Career ACC PW	7339	\$16,250.00	11/18/2024
SA25-00555	Epoch Education	Service Agreement	George Washington Carver	Tuan Duong	Yvonne Wright	Yes	10/14/24-6/30/25	Professional development 2 days, 2 hours per session on the Compassionate Dialogue/RIR Protocol tools	Educator Effectiveness	6266	\$15,750.00	12/2/2024
SA25-00539	Nielsen Inspection	Service Agreement	Facilities	Chris Ralston	Janea Marking	Yes	10/1/24-12/31/25	DSA-inspector services for the Serna Center Generator project	Measure Q	9808	\$15,000.00	11/12/2024
SA25-00472	Gabriel Romo dba 2Hermano Design	Service Agreement	Health Professions HS	Jerad Hyden	Yvonne Wright	Yes	10/10/24-6/30/25	School mural project by Artist in the District 's Mural Pool Group. Incorporating the specific elements of jaguars, indigenous motifs, plants and medical caduceus.	Arts & Music in Schools	6770	\$15,000.00	11/18/2024
SA25-00600	SAC Running Association	Service Agreement	Athletic	Yvonne Wright	Yvonne Wright	Yes	7/1/24-6/30/25	Stride program - seventh installment for FY 24-25	General	0000	\$15,000.00	12/2/2024



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1c

Meeting Date: December 19, 2024

Subject: Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the period of October 1-31, 2024.

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

Division: Business Services

Recommendation: Approve attached list of warrants and checks.

Background/Rationale: The detailed list of warrants, checks and electronic transfers issued for the period of October 1-31, 2024 are available for the Board members upon request.

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

LCAP Goal(s): Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

Warrants, Checks and Electronic Transfers – October 1-31, 2024

Estimated Time: N/A

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Superintendent

Sacramento City Unified School District

Warrants, Checks and Electronic Funds Transfers

OCT 2024

<u>Account</u>	<u>Document Numbers</u>	<u>Fund</u>	<u>Amount</u>
County Accounts Payable Warrants	97431357 - 97432442	1086 items	\$ 53,105,384.81
		General (01)	\$ 21,417,692.06
		Charter (09)	\$ 378,879.13
		Adult Education (11)	\$ 39,852.35
		Child Development (12)	\$ 36,772.97
		Cafeteria (13)	\$ 2,503,311.50
		Building (21)	\$ 27,111,106.52
		Developer Fees (25)	\$ 9,869.30
		Cafeteria Enterprise (61)	\$ 1,946.51
		Self Insurance (67)	\$ 69,905.41
		Self Ins Dental/Vision (68)	\$ 1,493,819.12
		Payroll Revolving (76)	\$ 42,229.94
Alternate Cash Revolving Checks	00002675 - 00002706	32 items	\$ 145,289.57
		General (01)	\$ 66,081.63
		Charter (09)	\$ 18,280.00
		Adult Education (11)	
		Child Development (12)	
		Cafeteria (13) & Enterprise (61)	\$ 6,689.12
		Deferred Maintenance (14)	
		Building (21)	
		Developer Fees (25)	
		Mello Roos Capital Proj (49)	
		Self Insurance (67)	\$ 3,026.24
		Self Ins Dental/Vision (68)	
Retiree Benefits (71)			
Payroll Revolving (76)	\$ 51,212.58		
Payroll and Payroll Vendor Warrants	97910097 - 97911041	945 items	\$ 6,188,726.98
		General (01)	\$ 1,758,667.69
		Charter (09)	\$ 76,667.60
		Adult Education (11)	\$ 28,783.45
		Child Development (12)	\$ 71,717.44
		Cafeteria (13)	\$ 143,530.54
		Deferred Maintenance (14)	
		Building (21)	
		Developer Fees (25)	
		Mello Roos Capital Proj (49)	
		Cafeteria Enterprise (61)	
		Self Insurance (67)	
Self Ins Dental/Vision (68)			
Retiree Benefits (71)			
Payroll Revolving (76)	\$ 4,109,360.26		
Payroll ACHs and Payroll Vendor EFTs	ACH 01631039 - 01636850 EFT 00000032 - 00000034	5814 items	\$ 24,106,365.33
		General (01)	\$ 21,804,108.88
		Charter (09)	\$ 674,132.80
		Adult Education (11)	\$ 213,339.46
		Child Development (12)	\$ 474,099.90
		Cafeteria (13)	\$ 796,880.72
		Deferred Maintenance (14)	
		Building (21)	\$ 44,395.59
		Developer Fees (25)	
		Mello Roos Capital Proj (49)	
		Cafeteria Enterprise (61)	
		Self Insurance (67)	\$ 27,222.45
Self Ins Dental/Vision (68)	\$ 6,353.32		

Sacramento City Unified School District

Warrants, Checks and Electronic Funds Transfers

OCT 2024

<u>Account</u>	<u>Document Numbers</u>	<u>Fund</u>	<u>Amount</u>
		Retiree Benefits (71)	
		Payroll Revolving (76)	\$ 65,832.21
County Wire Transfers for Benefit, Debt & Tax	9700350237 - 9700350263	27 items	\$ 41,976,804.75
		General (01)	\$ 179,377.86
		Payroll Revolving (76)	\$ 41,797,426.89
Total	7904 items		\$ 125,522,571.44



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1d

Meeting Date: December 19, 2024

Subject: Donations to the District for the Period of October 1-31, 2024

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

Division: Business Services

Recommendation: Accept the donations to the District for the period of October 1-31, 2024

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): Goal I – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

- Donations Report for the period of October 1-31, 2024.

Estimated Time: N/A

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Superintendent

B OF A - BANK OF AMERICA											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BA25-0000761	Posted	(0384) WILLIAM LAND ELEMENTA	8939	Cash	10/15/24	844211			BOFA101524\$	Donations, Cash rcpt844211	620.00
	01-0812-0-8690-	- - - -0384-				620.00					
BA25-0000762	Posted	Rebecca May	8940	Check	10/15/24	640			BA0000673	Donations, R May, Ck640	25.00
	01-0812-0-8690-	- - - -0384-				25.00					
BA25-0000763	Posted	Doumon Kashkooli	8940	Check	10/15/24	1280			BA0000673	Donations, D Kashkooli, Ck12	50.00
	01-0812-0-8690-	- - - -0384-				50.00					
BA25-0000764	Posted	SacRental Property Management Ir	8940	Check	10/15/24	1213			BA0000673	Donations, SacRental Prop M	100.00
	01-0812-0-8690-	- - - -0384-				100.00					
BA25-0000765	Posted	Mei Feng Li	8940	Check	10/15/24	931			BA0000673	Donations, M Li, Ck931	100.00
	01-0812-0-8690-	- - - -0384-				100.00					
BA25-0000766	Posted	Mei Feng Li	8940	Check	10/15/24	932			BA0000673	Donations, M Li, Ck932	100.00
	01-0812-0-8690-	- - - -0384-				100.00					
BA25-0000767	Posted	Zeeshan Ali	8940	Check	10/15/24	1036			BA0000673	Donations, Z Ali, Ck1036	100.00
	01-0812-0-8690-	- - - -0384-				100.00					
BA25-0000768	Posted	Zhenzhen Zeng	8940	Check	10/15/24	1196			BA0000673	Donations, Z Zeng, Ck1196	100.00
	01-0812-0-8690-	- - - -0384-				100.00					
BA25-0000769	Posted	Batmanduul Batkhuyag	8940	Check	10/15/24	210			BA0000673	Donations, B Batkhuyag, Ck2	200.00
	01-0812-0-8690-	- - - -0384-				200.00					
BA25-0000770	Posted	Ly & Co, LLC	8940	Check	10/15/24	891			BA0000673	Donations, Ly & Co, Ck891	200.00
	01-0812-0-8690-	- - - -0384-				200.00					
BA25-0000771	Posted	Ly & Co LLC	8940	Check	10/15/24	892			BA0000673	Donations, Ly & Co, Ck892	200.00
	01-0812-0-8690-	- - - -0384-				200.00					
BA25-0000772	Posted	Ly & Co LLC	8940	Check	10/15/24	893			BA0000673	Donations, Ly & Co, Ck893	200.00
	01-0812-0-8690-	- - - -0384-				200.00					
BA25-0000773	Posted	Cou Cooc	8940	Check	10/15/24	109			BA0000673	Donations, C Cooc, Ck109	200.00
	01-0812-0-8690-	- - - -0384-				200.00					
BA25-0000774	Posted	Yiming Ru	8940	Check	10/15/24	173			BA0000673	Donations, Y Ru, ck173	300.00
	01-0812-0-8690-	- - - -0384-				300.00					
BA25-0000775	Posted	Sheau Wen Jou	8940	Check	10/15/24	654			BA0000673	Donations, S Jou, Ck654	500.00
	01-0812-0-8690-	- - - -0384-				500.00					
BA25-0000776	Posted	Noa Oren	8940	Check	10/15/24	346			BA0000673	Donations, N Oren, Ck346	1,000.00
	01-0812-0-8690-	- - - -0384-				1,000.00					

* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 10/1/2024, Ending Receipt Date = 10/31/2024, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)

B OF A - BANK OF AMERICA											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BA25-0000777	Posted	Nathaniel Richard Defelice	8940	Check	10/15/24	1649			BA0000673	Donations, N Defelice, Ck164!	1,000.00
	01-0812-0-8690-	- - - -0384-				1,000.00					
BA25-0001002	Posted	(000454) BENEVITY FUND	8998	Electronic F	10/23/24					10/23/24 BENEVITY FUND W	2,150.00
	01-0812-0-8690-	- - - -0384-				2,150.00					
BA25-0001003	Posted	(000454) BENEVITY FUND	8998	Electronic F	10/28/24					10/28/24 U.K.ONLINE GIVINC	.23
	01-0812-0-8690-	- - - -0384-				.23					
Total for Sacramento City Unified School District											7,145.23

Fund-Object Recap		
01-8690	Donation Board Acknowledgement	7,145.23
Fund 01 - General Fund		7,145.23
Fiscal Year 2025		
Total for Sacramento City Unified School District		7,145.23

* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 10/1/2024, Ending Receipt Date = 10/31/2024, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)

BMO AP - BMO Harris Bank (AP)											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount
BM25-0000368	Posted	Morris Printing Group Inc	8943	Check	10/09/24	94042			BMO100924	Transportation Donation, Morr	100.00
01-0812-0-8690-	-	-	-	-	-	0354-	100.00				
BM25-0000509	Posted	(000617) CENTENE MANAGEMEN	8961	Correction	10/31/24	269817				CORR BM25-0000169	.00
01-0812-0-8690-	-	-	-	-	-	0840-	5,416.66				
01-9999-0-8699-	-	-	-	-	-	-	5,416.66-				
Total for Sacramento City Unified School District											7,245.23

Fund-Object Recap

01-8690	Donation Board Acknowledgement	5,516.66
01-8699	All Other Local Revenue	5,416.66-
Fund 01 - General Fund		100.00
Total for Sacramento City Unified School District		7,245.23

Org Recap

Sacramento City Unified School District

\$ - Cash	620.00
C - Check	4,375.00
E - Electronic Funds Xfer	2,150.23

* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 10/1/2024, Ending Receipt Date = 10/31/2024, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)

BMO AP - BMO Harris Bank (AP)											
Receipt Id	Receipt Status	Customer	Batch Id	Receipt Type	Receipt Date	Customer Reference #	Invoice #	Loc	Deposit Id	Comment	Receipt Amount

Org Recap

Sacramento City Unified School District (continued)

C - Check	100.00
Z - Correction	
Total Receipts	7,245.23
Report Total	7,245.23

* On Hold

Selection Sorted by Receipt Id, Filtered by (Org = 97, Starting Receipt Date = 10/1/2024, Ending Receipt Date = 10/31/2024, User Created = N, On Hold? = Y, No Invoice = Y, Object = 8690, Accounts? = Y, Recap = O, Sort/Group =)



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1e

Meeting Date: December 19, 2024

Subject: **Approve Resolution No. 3467: Agreement for Termination of Leases and Quit Claim Deed for the C.K. McClatchy High School HVAC/Kitchen Servery 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. 3467: Agreement for Termination of Leases and Quit Claim Deed for the C.K. McClatchy High School HVAC/Kitchen Servery Project

Background/Rationale: On December 14, 2023, the Sacramento City Unified School District (“District”) and CORE West, Inc. Developer) executed the Site Lease and Facilities Lease for the C.K. McClatchy High School HVAC/Kitchen Servery (“Project”).

On or about December 10, 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: \$251,356.20 paid for the balance of the lease payments

Documents Attached:

1. Notice of Intent
2. Termination Agreement and Quit Claim Deed
3. Resolution Agreement for Termination of Leases and Quit Claim Deed
4. Agenda Item Resolution
5. Memorandum of Commencement Date

Estimated Time of Presentation: N/A

Submitted by: Janea Marking, Chief Business & Operations Officer
Tina Alvarez Bevins, Contract Analyst

Approved by: Lisa Allen, Superintendent



Facilities Support Services
425 1st Avenue • Sacramento, CA 95818
(916) 395-3970

Janea Marking, Chief Business and Operations Officer
Chris Ralston, Assistant Superintendent of Facilities

Notice of Intent to Exercise Option to Terminate Leases

BOARD OF EDUCATION

Lavinia Grace Phillips
President
Trustee Area 7

Jasjit Singh
1st Vice President
Trustee Area 2

Chinua Rhodes
2nd 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

Justine Chueh-Griffith
Student Board Member

December 11, 2024

CERTIFIED MAIL (RETURN RECEIPT) OR
OVERNIGHT MAIL

CORE West, Inc.
11641 Blocker Dr., #200
Auburn, CA 95603
Attention: Sierra Utley

Re: Notice of Intent to Exercise Option to Terminate Leases
Regarding C.K. McClatchy HVAC & Kitchen Modernization Project

Dear Sierra:

Pursuant to Section 5.2 of Exhibit C to the Facilities Lease between the Sacramento City Unified School District ("District") and CORE West, Inc. ("Developer"), this letter constitutes notice of the District's intent to exercise its option to purchase the C.K. McClatchy HVAC & Kitchen Modernization Project, located on the C.K. McClatchy High School site, 3066 Freeport Blvd, Sacramento, CA 95818 ("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 December 14th, 2023.

The District shall pay Developer the Option Price of Two Hundred Fifty One Thousand Three Hundred Fifty Six and 20/100 Dollars (\$251,356.20) on or before March 10th, 2025, 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 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
Assistant Superintendent – Facilities Support Services

Enclosure: Termination Agreement and Quit Claim Deed (3 counterparts)

Cc (via email): Deidree Y.M.K. Sakai, Esq.

**RECORDING REQUESTED BY
AND WHEN RECORDED MAIL TO:**

Sacramento City Unified School District
5735 47th Avenue
Sacramento, CA 95824
Attention: Tina Alvarez-Bevens

(Recording Fee: Exempt
under Section 27383 of
the Government Code)

TERMINATION AGREEMENT AND QUIT CLAIM DEED

THIS TERMINATION AGREEMENT AND QUIT CLAIM DEED (this "Agreement") dated as of December 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 CORE West, Inc. (the "Developer").

WITNESSETH

WHEREAS, District and Developer entered into a Facilities Lease, dated December 14th, 2023, as amended ("Facilities Lease") and a Site Lease, dated December 14th, 2023 ("Site Lease") for the construction of certain improvements by the Developer at the District's C.K. McClatchy HVAC & Kitchen Modernization Project ("Project"), located at 3066 Freeport Blvd, Sacramento, CA 95818, 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:

**Termination Agreement/Quit Claim Deed
Kit Carson HVAC Replacement Project**

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 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

CORE West, Inc.

By: _____

By: _____

Name: Janea Marking

Name: _____

Title: Chief Business & Operations Officer

Title: _____

EXHIBIT "A"
PROPERTY DESCRIPTION

Attached is the Legal Description for:

C.K. McClatchy HVAC & Kitchen Modernization Project

Recorded Address: **3066 Freeport Blvd, Sacramento, CA 95818**

Physical Address: **3066 Freeport Blvd, Sacramento, CA 95818**

APN: 012-0260-003-0000

Beginning at the southeasterly corner of Maple Park, on the westerly line of Freeport Boulevard, as the same is shown and delineated on the official map of Maple Park, filed in the office of the County Recorder of Sacramento County, California, on May 4th, 1910, in Map Book No. 10, at Map No. 27, and which said point is marked by a division fence corner and is distant N. 76°24.55'W. 40 feet from a stone monument, set by the City Engineer of Sacramento City, marking the center line of the said Freeport Boulevard, 80 feet wide, and which said monument is distant S. 15°17'W. 155.98 feet from and iron pipe marking the intersection of the center line of Freeport Boulevard with the center line of Bidwell Way, formerly known as Bevenue Avenue; thence, from the said division line common to Maple Park of the North and the land formerly belonging to Julius Blauth, on South, N. 75°59'W. 1730.18 feet to the southwest corner of Maple Park, and at the southeast corner of that certain 8.53 acre tract of land which was conveyed by Dee dated August 18, 1932, to Sacramento City High School District, and recorded in Volume 408, Official Records, at page 132 Sacramento County Records; thence, along the division lien common to the said 8.53 acre tract of land, on the North, and the land formerly owned by Julius Blauth, on the South, N.75°37.38'W.178.75 feet to a stake located at a point on the said division line distant S.75°37.38'E.719.74 feet from the Easterly line of Land Park Drive at the southwesterly corner of the hereinabove mentioned 8.53 acre tract of land; thence, parallel with the Easterly line of said Land Park Drive, S.14°55.95'W.658.41 feet to a stake located on the division line common to the land formerly owned by Julius Blauth on the North, and the land now or formerly owned by Joseph Imfeld et al, on the South; thence, along the division line common to the said last named lands, S.75°45'E.1911.12 feet to the Westerly line of Freeport Boulevard 80 feet wide; thence along the Westerly line of Freeport Boulevard, following the official line thereof. 40 feet Westerly from the center line of said Boulevard as fixed and monumented by the City Engineer of the City of Sacramento, N.15°02'E.247.68 feet; thence N.14°33.44'E417.36 feet to the place of beginning and containing 29 acres of land, and is located in Sacramento City, Sacramento County, State of California, and is a fractional part of that certain tract of land which is shown on the map entitled "Plat of a Survey of the Brockway Ranch": etc., filed September 24th, 1895, in Map Book A of Surveys, at page 24, Sacramento County Record, and is particularly designated thereon as C.Z. Brockway

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

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

CERTIFICATE OF ACCEPTANCE

This Acceptance dated as of December 11, 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 CORE West, 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 & Operations Officer

RESOLUTION NO. 3467

**RESOLUTION OF THE GOVERNING BOARD
OF THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
TO ACCEPT AGREEMENT FOR TERMINATION OF LEASES
AND QUIT CLAIM DEED**

WHEREAS, Sacramento City Unified School District ("District") and CORE West, Inc. ("Developer") entered into a Facilities Lease, dated December 14th 2023, as amended ("Facilities Lease") and a Site Lease, dated December 14th, 2023 ("Site Lease") for the construction of certain improvements by the Developer, known as C.K. McClatchy HVAC & Kitchen Modernization Project ("Project"), 3066 Freeport Blvd, Sacramento, CA 95818 as described in Exhibit A to the Facilities Lease ("Project Site");

WHEREAS, under the terms of the Site Lease the District leased a portion of 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 is 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;

WHEREAS, the District and the Developer desire to unconditionally terminate the Facilities Lease, which pertains to the Project Site and to concurrently unconditionally terminate the related Site Lease, which also pertains to the Project Site; and

WHEREAS, the District and the Developer agree that the District has fulfilled its obligations under the Facilities Lease and that fee title to the Project and the Project Site leased thereby is to vest in the District.

NOW, THEREFORE, the Governing Board of the Sacramento City Unified School District hereby finds, determines, declares, orders, and resolves as follows:

Section 1. The above recitals are true and correct.

Section 2. The District hereby accepts and approves the Termination Agreement and Quit Claim Deed terminating the Facilities Lease and the Site Lease and conveying all of Developer's right, title and interest in the Project Site and the Project to the District.

Section 3. The District does hereby accept all of Developer's right, title and interest in the Project Site and the Project remised, released, quitclaimed and conveyed to the District by the Termination Agreement and Quit Claim Deed.

Section 4. The Superintendent and the Superintendent’s designees are authorized to take all steps and sign all documents necessary to effect the intent of this resolution, including but not limited to the Termination Agreement and Quit Claim Deed and the Certificate of Acceptance of the real property and facilities located in Sacramento County, California, as more particularly described in the Termination Agreement and Quit Claim Deed.

IN WITNESS WHEREOF, this resolution was approved and adopted by the Governing Board of the Sacramento City Unified School District this 19th day of December, 2024.

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

President of the Governing Board of the
Sacramento City Unified School District

ATTEST:

Clerk of the Governing Board of the
Sacramento City Unified School District

EXHIBIT E

MEMORANDUM OF COMMENCEMENT DATE

This MEMORANDUM OF COMMENCEMENT DATE is dated December 11th, 2024, and is made by and between CORE West, 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 December 14th, 2023, (the "Lease") for the leasing by Developer to District of the completed Project in Sacramento, California, 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 March 10th, 2025 and will expire at 11:59 P.M. on March 10th, 2026.

THIS MEMORANDUM OF COMMENCEMENT DATE IS ACCEPTED AND AGREED on the date indicated below:

Dated: _____, 2024

Dated: 12/10, 2024

Sacramento City Unified School District

CORE West, Inc.

By: _____

By: Sierra Utley

Name: Janea Marking

Name: Sierra Utley

Title: Chief Business & Operations Officer

Title: Project Manager

BOARD AGENDA ITEM

DATE: December 19, 2024

ITEM NO. 13.1e

TOPIC: APPROVAL OF RESOLUTION NO. 3467 TO ACCEPT TERMINATION OF LEASES AND QUIT CLAIM DEED FOR THE C.K. MCCLATCHY HVAC & KITCHEN MODERNIZATION PROJECT.

DESCRIPTION: On December 14th, 2023, the Sacramento City Unified School District ("District") and CORE West, Inc. ("Developer") executed the Site Lease and Facilities Lease for the C.K. McClatchy HVAC & Kitchen Modernization Project ("Project").

On or about December 11th, 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: \$251,356.20 paid for the balance of the lease payments.

RECOMMENDATION: It is recommended that the Board approve and adopt Resolution No. 3467 to Accept Termination of Leases and Quit Claim Deed for the C.K. McClatchy HVAC & Kitchen Modernization Project.

Janea Marking
Chief Business & Operations Officer



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1f

Meeting Date: December 19, 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): Graduation Outcomes, Academic Outcomes, and Welcoming and Safety Outcomes

Documents Attached:

1. Certificated Personnel Transactions Dated December 19, 2024
2. Classified Personnel Transactions Dated December 19, 2024

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Chief Human Resources Officer and Lead Negotiator

Approved by: Lisa Allen, Superintendent

Attachment 1: CERTIFICATED 12/19/2024

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ REEMPLOY							
ANDERSON	JACQUELINE	B	Teacher, High School	ROSEMONT HIGH SCHOOL	11/4/2024	6/30/2025	EMPLOY PROB 11/4/24
CHU	STEPHANIE	B	Lang. Speech & Hearing Speclst	SPECIAL EDUCATION DEPARTMENT	12/2/2024	6/30/2025	EMPLOY PROB 12/2/24
FINCH	AMY	0	Teacher, Middle School	UMOJA INTERNATIONAL ACADEMY	7/1/2024	6/30/2025	EMPLOY PROB 2/5/24
LIVINGSTON	RAMON	B	Teacher, Elementary	BOWLING GREEN ELEMENTARY	12/2/2024	6/30/2025	EMPLOY PROB 12/2/24
LIZARRAGA	GIANCARLO	0	Teacher, Elementary	CESAR CHAVEZ INTERMEDIATE	10/28/2024	6/30/2025	EMPLOY PROB 10/28/24
MARTINEZ	JOSHUA	0	Teacher, Elementary	WOODBINE ELEMENTARY SCHOOL	10/28/2024	6/30/2025	EMPLOY PROB 10/28/24
MCGEE	VANESSA	B	Teacher, Elementary	FATHER K.B. KENNY - K-8	11/18/2024	6/30/2025	EMPLOY PROB 11/18/24
MCKAY	ALYSON	B	Teacher, Resource	MULTILINGUAL EDUCATION DEPT.	11/18/2024	6/30/2025	EMPLOY PROB.11/18/24
SAHOTA	HARDEEP	B	Teacher, Elementary	OAK RIDGE ELEMENTARY SCHOOL	11/12/2024	6/30/2025	REEMPLOY 11/12/24
STEELE	DONALD	B	Teacher, Elementary	ISADOR COHEN ELEMENTARY SCHOOL	11/18/2024	6/30/2025	EMPLOY PROB 11/18/24
THOMAS	LEAH	B	Site Instruction Coordinator	C. K. McCLATCHY HIGH SCHOOL	11/13/2024	6/30/2025	EMPLOY PROB 11/13/24
TUFI	VITALINA	B	Teacher, High School	ROSEMONT HIGH SCHOOL	11/13/2024	6/30/2025	EMPLOY PROB 11/13/24
ZARAGOSA III	JAVIER	B	Teacher, K-8	JOHN H. STILL - K-8	11/20/2024	6/30/2025	EMPLOY PROB 11/20/24
LEAVES							
ALCALA	LAURA	C	Teacher, Elementary	CESAR CHAVEZ INTERMEDIATE	12/9/2024	2/17/2025	LOA (PD) 12/9-2/17/25
BAIN	SCARLET	A	Lang. Speech & Hearing Speclst	SPECIAL EDUCATION DEPARTMENT	10/16/2024	12/18/2024	LOA (PD) 10/16-12/18/24
COX	BETHANY	A	Teacher, Spec Ed	A. M. WINN - K-8	11/18/2024	1/5/2025	LOA (PD) 11/18/24-1/5/25
GILMORE	SUSAN	A	Director III, Adult Education	ADULT EDUCATION/SKILL CTR.	11/1/2024	6/30/2025	LOA EXT (PD)11/1-6/30/25
GUTIERREZ	ANNA GABRIELA	A	Teacher, High School, Contin.	AMERICAN LEGION HIGH SCHOOL	1/13/2025	3/17/2025	LOA (PD) 1/13/25-3/17/25
HARRIS	KAYLA	A	Teacher, Middle School	FERN BACON MIDDLE SCHOOL	11/18/2024	6/30/2025	LOA RTN 11/18/24
HOUTS	ELIZABETH	A	Teacher, High School	HEALTH PROFESSIONS HIGH SCHOOL	12/9/2024	12/20/2024	LOA (PD) FMLA/CFRA 12/9/24-12/20/24
JOHNSON	JOSEPH	A	Teacher, K-8	ROSA PARKS MIDDLE SCHOOL	1/6/2025	6/30/2025	LOA RTN 1/6/25
LOPEZ	MABETH	A	Teacher, Elementary	NICHOLAS ELEMENTARY SCHOOL	11/13/2024	6/30/2025	LOA RTN 11/13/24
MATTHEI	CHRISTOPHER	A	Teacher, Middle School	SAM BRANNAN MIDDLE SCHOOL	12/2/2024	1/10/2025	LOA (PD) FMLA/CFRA 12/2/24-1/10/25
PETERSON	STEVEN	A	Teacher, Elementary	BRET HARTE ELEMENTARY SCHOOL	10/2/2024	1/31/2025	LOA (PD) FMLA/CFRA 10/2/24-1/31/25
PRESTON	SCOTT	A	Teacher, High School	GEO WASHINGTON CARVER	11/22/2024	12/13/2024	LOA (PD) 11/22-12/13/24
STEINBERG	STEPHEN	A	Teacher, High School	ROSEMONT HIGH SCHOOL	11/18/2024	12/8/2024	LOA EXT (PD) FMLA/CFRA 11/18/24-12/8/24
TOPALA	STEFANA	B	School Nurse	HEALTH SERVICES	11/18/2024	1/25/2025	LOA (PD) 11/18-1/25/25
WAMPLER	SARAH	A	Teacher, Elementary	CAROLINE WENZEL ELEMENTARY	11/23/2024	6/30/2025	LOA RTN (PD) 11/23/24
WANG	YIYIN	A	Teacher, Elementary	WILLIAM LAND ELEMENTARY	11/15/2024	12/26/2024	LOA (PD) 11/15-12/26/24
WILKINS	MALERIE	0	Teacher, Elementary	CESAR CHAVEZ INTERMEDIATE	10/26/2024	2/3/2025	LOA (PD) FMLA/CFRA 10/26-2/3/25
RE-ASSIGN/STATUS CHANGE							
HEALY	LAURA	A	Teacher, Resource, Elementary	ETHEL I. BAKER ELEMENTARY	11/4/2024	6/30/2025	REA 11/4/24
RODGERS	MARIAH	C	Teacher, Spec Ed	OAK RIDGE ELEMENTARY SCHOOL	5/3/2024	6/30/2024	STCHG 5/3/24
STROH	BRYAN	C	Training Specialist	VAPA SECTION	12/16/2024	6/30/2025	REA/STCHG 12/16/24
ZEPEDA	ANGELICA	C	Teacher, Elementary	HUBERT H BANCROFT ELEMENTARY	10/3/2024	1/31/2025	STCHG 10/3/24
SEPARATE / RESIGN / RETIRE							
BARLOW	CAITLIN	B	Teacher, Resource, Special Ed.	PONY EXPRESS ELEMENTARY SCHOOL	4/9/2024	6/14/2024	SEP/RESIGN 6/14/24
GILMORE	SUSAN	A	Director III, Adult Education	ADULT EDUCATION/SKILL CTR.	11/1/2024	6/30/2025	SEP/RESIGN 6/30/25
MOPIA	ROSENIE	B	Teacher, Elementary	JOHN D SLOAT BASIC ELEMENTARY	8/19/2024	11/22/2024	SEP/RESIGN 11/22/24
VREELAND	BECKY	A	Teacher, Resource, Special Ed.	THE MET	7/1/2024	11/1/2024	SEP/RESIGN 11/1/24
TRANSFER							
BROWN	ANNE	A	Teacher, Elementary	PHOEBE A HEARST BASIC ELEM.	12/2/2024	6/30/2025	TR 12/2/24
DIMINO	RYAN	0	Teacher, High School	SAC NEW TECH EARLY COLLEGE HS	7/1/2024	6/30/2025	TR 7/1/24
DU PERRON DE MAURIN	MARIE-CLAIRE	A	Teacher, High School	C. K. McCLATCHY HIGH SCHOOL	11/12/2024	6/30/2025	TR 11/12/24

Attachment 2: CLASSIFIED 12/19/2024

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
EMPLOY/ REEMPLOY							
ANDRADE	KIMBERLY	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	12/2/2024	6/30/2025	EMPLOY PROB 12/2/24
BULOSAN	CHELLE	B	Campus Monitor	HIRAM W. JOHNSON HIGH SCHOOL	11/18/2024	6/30/2025	EMPLOY PROB 11/18/24
CONWAY	GENISHA	B	Inst Aid, Spec Ed	ENGINEERING AND SCIENCES HS	12/2/2024	6/30/2025	EMPLOY PROB 12/2/24
CURASI	KAMILAH	B	Campus Monitor	JOHN F. KENNEDY HIGH SCHOOL	11/6/2024	6/30/2025	EMPLOY PROB 11/6/24
GONZALEZ MEDINA	FERNANDO	B	Custodian	WEST CAMPUS	11/21/2024	6/30/2025	EMPLOY PROB 11/21/24
GOODNIGHT	ALEXANDRIA	B	Inst Aid, Spec Ed	GOLDEN EMPIRE ELEMENTARY	12/2/2024	6/30/2025	EMPLOY PROB 12/2/24
GRAVELY	AEDYNJOI	B	Library Media Tech Asst	BOWLING GREEN ELEMENTARY	11/18/2024	6/30/2025	EMPLOY PROB 11/18/24
HER	EDNA	B	Teacher Assistant, Bilingual	WOODBINE ELEMENTARY SCHOOL	12/2/2024	6/30/2025	REEMPLOY 12/2/24
JAUREGUI	ALONDRA	B	Teacher Assistant, Bilingual	SUSAN B. ANTHONY ELEMENTARY	12/2/2024	6/30/2025	EMPLOY PROB 12/2/24
JESSIE	PHAYTH	B	Inst Aid, Spec Ed	HIRAM W. JOHNSON HIGH SCHOOL	11/18/2024	6/30/2025	EMPLOY PROB 11/18/24
JIMENEZ	LITA	B	Morning Duty	ETHEL PHILLIPS ELEMENTARY	11/21/2024	6/30/2025	EMPLOY PROB 11/21/24
JOHNS	JAZLYN	B	Inst Aid, Spec Ed	JAMES W MARSHALL ELEMENTARY	11/5/2024	6/30/2025	EMPLOY PROB 11/5/24
JOHNSON	SHONARI	B	Inst Aid, Spec Ed	LUTHER BURBANK HIGH SCHOOL	11/19/2024	6/30/2025	EMPLOY PROB 11/19/24
LUI-KILPATRICK	SARAH	B	Inst Aid, Spec Ed	ENGINEERING AND SCIENCES HS	11/13/2024	6/30/2025	EMPLOY PROB 11/13/24
MARTINEZ GARCIA	MEGAN	B	Custodian	SERNA CENTER	11/14/2024	6/30/2025	EMPLOY PROB 11/14/24
MENDOZA	MARIA	B	Inst Aid, Spec Ed	EDWARD KEMBLE ELEMENTARY	12/9/2024	6/30/2025	EMPLOY PROB 12/9/24
MONTANEZ-BARRERA	LIZETTE	B	Inst Aid, Spec Ed	C. K. McCLATCHY HIGH SCHOOL	11/4/2024	6/30/2025	EMPLOY PROB 11/4/24
MOSER	KIMBERLY	B	Office Tchncn III	ROSEMONT HIGH SCHOOL	11/6/2024	6/30/2025	EMPLOY PROB 11/6/24
NAVA	BLANCA	B	Food Sanitation Fac Tech	NUTRITION SERVICES DEPARTMENT	10/29/2024	6/30/2025	EMPLOY PROB 10/29/24
NOVOA OROZCO	BRITNEY	B	Teacher Assistant, Bilingual	BG CHACON ACADEMY	12/2/2024	6/30/2025	EMPLOY PROB 12/2/24
OCHOA JR	WILFREDO	B	Custodian	JOHN F. KENNEDY HIGH SCHOOL	11/22/2024	6/30/2025	EMPLOY PROB 11/22/24
OZERUHA	OKSANA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	12/3/2024	6/30/2025	EMPLOY PROB 12/3/24
PADOVAN	SHANNON	B	Inst Aid, Spec Ed	C. K. McCLATCHY HIGH SCHOOL	11/4/2024	6/30/2025	EMPLOY PROB 11/4/24
PALACIOS LUNA	BLANCA	B	Noon Duty	NICHOLAS ELEMENTARY SCHOOL	11/21/2024	6/30/2025	EMPLOY PROB 11/21/24
PREHEIM	CORI	B	Noon Duty	ALICE BIRNEY WALDORF - K-8	11/12/2024	6/30/2025	EMPLOY PROB 11/12/24
PROA	MARITZA	B	Noon Duty	ETHEL PHILLIPS ELEMENTARY	11/14/2024	6/30/2025	EMPLOY PROB 11/14/24
RAMOS CASTREJON	ANA	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	12/4/2024	6/30/2025	EMPLOY PROB 12/4/24
RODRIGUEZ	JASMINE	B	Inst Aid, Spec Ed	LUTHER BURBANK HIGH SCHOOL	11/4/2024	6/30/2025	EMPLOY PROB 11/4/24
SAELEE	JULIE	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	12/2/2024	6/30/2025	EMPLOY PROB 12/2/24
SEPULVEDA	ALEXIS	B	Noon Duty	BRET HARTE ELEMENTARY SCHOOL	11/18/2024	6/30/2025	EMPLOY PROB 11/18/24
SERRATO CRUZ	ROCIO	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	12/4/2024	6/30/2025	EMPLOY PROB 12/4/24
SINGH	SHALESHNI	B	Office Tchncn III	HEALTH PROFESSIONS HIGH SCHOOL	11/18/2024	6/30/2025	EMPLOY PROB 11/18/24
SYVTESEN	NAYELI	B	Inst Aid, Spec Ed	ETHEL PHILLIPS ELEMENTARY	11/18/2024	6/30/2025	EMPLOY PROB 11/18/24
VARGAS RODRIGUEZ	ARACELI	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/1/2024	6/30/2025	EMPLOY PROB 11/1/24
WATSON	DESTINI	B	Inst Aid, Spec Ed	SEQUOIA ELEMENTARY SCHOOL	12/2/2024	6/30/2025	EMPLOY PROB 12/2/24
WIDMER	ANGELINA	B	Noon Duty	O. W. ERLEWINE ELEMENTARY	11/21/2024	6/30/2025	EMPLOY PROB 11/21/24
ZHU	YANMEI	B	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	12/4/2024	6/30/2025	EMPLOY PROB 12/4/24

LEAVES

ACOSTA	RITA	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	10/20/2024	11/17/2024	LOA EXT FMLA 10/20-6/30/25
ACOSTA	RITA	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	11/18/2024	6/30/2025	RTN LOA PD/ FMLA HE 11/18/24
ARAUJO	ELIZABETH	A	Inst Aid, Spec Ed	LUTHER BURBANK HIGH SCHOOL	11/4/2024	5/4/2025	LOA (PD) 11/4/24-5/4/25
ARCAINA	ALICIA	A	Food Service Assistant	NUTRITION SERVICES DEPARTMENT	7/30/2024	12/24/2024	LOA (PD) 7/30/24-12/24/24
BROWN	CHARMAINE	A	School Office Manager I	OAK RIDGE ELEMENTARY SCHOOL	11/20/2024	12/6/2024	LOA EXT (PD) 11/20-12/6/24
BROWN	KEITH	A	Inst Aid, Spec Ed	HIRAM W. JOHNSON HIGH SCHOOL	11/25/2024	6/30/2025	RTN LOA FMLA/CFRA 11/25/24
COLE-OWENS	EBONY	A	School Plant Ops Mngr I	AMERICAN LEGION HIGH SCHOOL	1/8/2025	2/19/2025	LOA (PD) 1/8/25-2/19/25
FREAS	CASSANDRA	B	Morning Duty	PARKWAY ELEMENTARY SCHOOL	12/20/2024	3/1/2025	LOA (PD) 12/20/24-3/1/25
GLUCKMAN	ELIZABETH	A	Inst Aid, Spec Ed	GEO WASHINGTON CARVER	11/5/2024	12/31/2024	LOA (PD) 11/5-12/31/24
HOLLIS JR	LOGAN	B	Lead Campus Supervisor	SAFE SCHOOLS OFFICE	10/28/2024	12/1/2024	AMEND EXT LOA 10/28-12/1/24
LEA	ANTHONY	B	Mngr III, Project Manager	FACILITIES SUPPORT SERVICES	8/29/2024	11/20/2024	LOA (PD) FMLA/ CFRA 11/20/24
ODOM	ADRIAN	A	Inst Aid, Spec Ed	JOHN F. KENNEDY HIGH SCHOOL	12/16/2024	6/30/2025	RTN LOA FMLA/CFRA 12/16/24
SILVA AGUILAR	MA DEL	A	Custodian	EARL WARREN ELEMENTARY SCHOOL	9/10/2024	12/12/2024	LOA (PD) 9/10-12/12/24
SPAGNER	ANGELIA	A	Bus Driver	TRANSPORTATION SERVICES	11/21/2024	1/3/2025	LOA (PD) 11/21-1/3/25
STROBLE	DESIREE	A	Noon Duty	ALICE BIRNEY WALDORF - K-8	10/16/2024	11/22/2024	LOA (PD) 10/16/24-11/22/24
TORIZ DE MEDINA	MARIA	A	Office Tchncn II	LUTHER BURBANK HIGH SCHOOL	12/1/2024	12/19/2024	LOA EXT (PD) 12/1-12/19/24

NameLast	NameFirst	JobPerm	JobClass	PrimeSite	BegDate	EndDate	Comment
TORRES	MATTHEW	A	Custodian	HIRAM W. JOHNSON HIGH SCHOOL	12/1/2024	6/30/2025	LOA (UNPD) ADM 12/1/24
VANG	PO	B	Noon Duty	SUSAN B. ANTHONY ELEMENTARY	11/5/2024	6/30/2025	LOA RTN 11/5/24
WALKER	TIFFANY	B	Occupational Therapist	SPECIAL EDUCATION DEPARTMENT	12/2/2024	1/6/2025	LOA (PD) FMLA/CFRA 12/2-1/6/25
WHITEFLEET	KIRSTIN	B	Inst Aid, Spec Ed	ROSA PARKS MIDDLE SCHOOL	11/26/2024	1/6/2025	LOA (PD) 11/26/24-1/6/25
WALKER	TIFFANY	B	Occupational Therapist	SPECIAL EDUCATION DEPARTMENT	1/7/2025	2/17/2025	LOA EXT FMLA/CFRA 1/7-2/17/25
WOOD	MATTHEW	A	School Plant Ops Mngr I	WASHINGTON ELEMENTARY SCHOOL	10/22/2024	6/30/2025	LOA RESCIND (PD) FMLA/CFRA 10/22-11/22/24
RE-ASSIGN/STATUS CHANGE							
CINCIRIPINO	RALPH	B	School Plant Ops Mngr III	C. K. McCLATCHY HIGH SCHOOL	11/1/2024	6/30/2025	STCHG/REA 11/1/24
CORTEZ	EDWARD	B	Noon Duty	WASHINGTON ELEMENTARY SCHOOL	11/8/2024	6/30/2025	STCHG 11/8/24
DE DONATO	GREGG	A	School Plant Ops Mngr III	ROSEMONT HIGH SCHOOL	6/21/2023	6/30/2023	STCHG 6/21/23
DENECOCHEA	TARA	B	Office Tchncn II	C. K. McCLATCHY HIGH SCHOOL	11/12/2024	12/31/2024	STCHG 11/12/24
FARINIAS	ADELA	B	School Plant Ops Mngr I	WOODBINE ELEMENTARY SCHOOL	12/2/2024	6/30/2025	REA/STCHG 12/2/24
LOPEZ HERNANDEZ	HOLANDESA	B	Inst Aid, Spec Ed	MARK TWAIN ELEMENTARY SCHOOL	11/4/2024	3/31/2025	REA/STCHG 11/4/24
LOREDO	EVA MARIA	B	Office Technician IV	JOHN F. KENNEDY HIGH SCHOOL	11/12/2024	6/30/2025	STCHG/REA 11/12/24
MURILLO	GUADALUPE	B	School Office Manager II	AMERICAN LEGION HIGH SCHOOL	11/12/2024	5/31/2025	STCHG/REA 11/12/24
NGUYEN	VAN	B	Inst Aid, Spec Ed	LUTHER BURBANK HIGH SCHOOL	11/4/2024	6/30/2025	STCHG/REA 11/4/24
RANGEL	JOYCE	A	Inst Aid, Spec Ed	BRET HARTE ELEMENTARY SCHOOL	10/22/2024	6/30/2025	STCHG 10/22/24
SANTANA ISIDRO	NEXER	B	Bus Driver	TRANSPORTATION SERVICES	12/5/2024	6/30/2025	REA/STCHG12/5/24
WIBORN-MEDEIROS	ALISHA	B	Noon Duty	WASHINGTON ELEMENTARY SCHOOL	11/8/2024	6/30/2025	STCHG 11/8/24
WILSON	REGINALD	B	Custodian	C. K. McCLATCHY HIGH SCHOOL	11/13/2024	6/30/2025	STCHG/REA 11/13/24
XIONG	PAO	B	School Plant Ops Mngr I	ELDER CREEK ELEMENTARY SCHOOL	11/1/2024	6/30/2025	REA/STCHG 11/1/24
SEPARATE / RESIGN / RETIRE							
ANAYA	DANIEL	B	Clerk II	FATHER K.B. KENNY - K-8	9/1/2024	12/6/2024	SEP/RESIGN 12/6/24
ANAYA	DANIEL	B	Inst Aid, Spec Ed	FATHER K.B. KENNY - K-8	8/19/2024	12/6/2024	SEP/RESIGN 12/6/24
HICKMAN	RICHARD	A	Custodian	H.W. HARKNESS ELEMENTARY	7/1/2024	11/20/2024	SEP/39MO RR 11/20/24
MARSH	PRUDENCE	B	Noon Duty	PHOEBE A HEARST BASIC ELEM.	9/6/2024	12/13/2024	SEP/RESIGN 12/13/24
PHILLIPS	SALLY	A	Inst Aid, Spec Ed	HEALTH PROFESSIONS HIGH SCHOOL	7/1/2024	12/11/2024	SEP/RESIGN 12/11/24
RAMIREZ	ERIK	B	Career Information Technician	JOHN F. KENNEDY HIGH SCHOOL	9/3/2024	11/22/2024	SEP/RESIGN 11/22/24
REINHARD	MAIREAD	B	Morning Duty	CALEB GREENWOOD ELEMENTARY	7/1/2024	10/31/2024	SEP/RESIGN 10/31/24
SMITH	KAYLYN	B	Inst Aid, Spec Ed	SUY:U ELEMENTARY	7/1/2024	11/8/2024	SEP/RESIGN 11/8/24
WILSON	ROBIN	A	School Office Manager I	GOLDEN EMPIRE ELEMENTARY	12/1/2024	1/3/2025	SEP/RESIGN 1/3/25
ZOUCHA	TAMARA	B	Inst Aide/Computer Lab Asst	ISADOR COHEN ELEMENTARY SCHOOL	7/1/2024	11/21/2024	SEP/RESIGN 11/21/24
TRANSFER							
STEELE	BERONICA	A	Inst Aid, Spec Ed	CAPITAL CITY SCHOOL	12/9/2024	6/30/2025	TR 12/9/24



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1g

Meeting Date: December 19, 2024

Subject: Approval of Unauthorized Vendor Payments

- 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 attached list of vendor payments

Background/Rationale: Business Services has established a new procedure for transparency and approval of unauthorized contracts. An unauthorized contract is a vendor providing services without an approved contract and is unable to meet district minimum requirements.

Financial Considerations: See attached.

LCAP Goal(s): Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

1. List of unauthorized vendor payments

Estimated Time: N/A

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Superintendent



Sacramento City Unified School District
Business Services

Unauthorized Vendor Payment Approval

The following “Unauthorized Vendors” cannot receive an approved Purchase Order (PO) due to a lack of meeting district minimum requirements. The following list of payments due are for services performed without approval. Vendors have submitted invoices and are seeking payment for amounts listed.

Board Date: 12/19/24

#	School Site/ Department	Requisition Number	Vendor ID#	Reason	Amount Due
1	District Office of Community Schools	SA25-00535	317308	Ceasing services, did not properly engage with labor partners prior to services starting.	\$5,766.00
2	Special Education	SA25-00169	108282	Ceasing services, did not properly engage with labor partners prior to services starting.	\$45,437.02
3	Special Education	SA25-00121	108282	Ceasing services, did not properly engage with labor partners prior to services starting.	\$75,590.31
4	Special Education	SA25-00120	108282	Ceasing services, did not properly engage with labor partners prior to services starting.	\$1,824,820.61
5	Special Education	SA25-00557	119646	Ceasing services, did not properly engage with labor partners prior to services starting.	\$945.00
6	Special Education	SA25-00556	119646	Ceasing services, did not properly engage with labor partners prior to services starting.	\$1,350.00
7	Special Education	SA25-00417	122750	Ceasing services, did not properly engage with labor partners prior to services starting. Board approved \$428,924.60 on 11/21/24.	\$10,000.00
8	Special Education	SA25-00596	122750	Ceasing services, did not properly engage with labor partners prior to services starting.	\$159,186.06
9	Special Education	SA25-00528	122750	Ceasing services, did not properly engage with labor partners prior to services starting.	\$211,568.14
10	Special Education	SA25-00524	124465	Ceasing services, did not properly engage with labor partners prior to services starting.	\$6,171.00
11	Special Education	SA25-00588	124465	Ceasing services, did not properly engage with labor partners prior to services starting.	\$52,580.00
12	Special Education	SA25-00597	124465	Ceasing services, did not properly engage with labor partners prior to services starting.	\$57,200.00
13	Special Education	SA25-00589	124465	Ceasing services, did not properly engage with labor partners prior to services starting.	\$189,447.50
14	Special Education	SA25-00611	124465	Ceasing services, did not properly engage with labor partners prior to services starting.	\$266,145.00
15	Special Education	SA25-00532	124465	Ceasing services, did not properly engage with labor partners prior to services starting.	\$444,474.68

#	School Site/ Department	Requisition Number	Vendor ID#	Reason	Amount Due
16	Special Education	SA25-00592	124465	Ceasing services, did not properly engage with labor partners prior to services starting.	\$548,787.50
17	Special Education	SA25-00217	125900	Ceasing services, did not properly engage with labor partners prior to services starting.	\$97,920.56
18	Special Education	SA25-00500	127505	Ceasing services, did not properly engage with labor partners prior to services starting.	\$584.40
19	Special Education	SA25-00620	128858	Ceasing services, did not properly engage with labor partners prior to services starting.	\$690.64
20	Special Education	SA25-00619	128858	Ceasing services, did not properly engage with labor partners prior to services starting.	\$119,460.00
21	Special Education	SA25-00618	128858	Ceasing services, did not properly engage with labor partners prior to services starting.	\$132,279.50
22	Special Education	SA25-00527	128858	Ceasing services, did not properly engage with labor partners prior to services starting.	\$364,212.00
23	Special Education	SA25-00591	308852	Ceasing services, did not properly engage with labor partners prior to services starting.	\$16,750.00
24	Special Education	SA25-00475	310513	Ceasing services, did not properly engage with labor partners prior to services starting.	\$439,577.37
25	Special Education	SA25-00614	310513	Ceasing services, did not properly engage with labor partners prior to services starting.	\$933,172.17
26	Special Education	SA25-00615	310723	Ceasing services, did not properly engage with labor partners prior to services starting.	\$310.00
27	Special Education	SA25-00558	311063	Ceasing services, did not properly engage with labor partners prior to services starting.	\$78,779.25
28	Special Education	SA25-00616	311063	Ceasing services, did not properly engage with labor partners prior to services starting.	\$94,485.15
29	Special Education	SA25-00585	312286	Ceasing services, did not properly engage with labor partners prior to services starting.	\$27,146.25
30	Special Education	SA25-00584	312286	Ceasing services, did not properly engage with labor partners prior to services starting.	\$90,907.50
31	Special Education	SA25-00586	312347	Ceasing services, did not properly engage with labor partners prior to services starting.	\$38,162.33
32	Special Education	SA25-00220	313542	Ceasing services, did not properly engage with labor partners prior to services starting.	\$74,593.75
33	Special Education	SA25-00587	313542	Ceasing services, did not properly engage with labor partners prior to services starting.	\$82,159.20
34	Special Education	SA25-00552	313960	Ceasing services, did not properly engage with labor partners prior to services starting.	\$3,342.00

#	School Site/ Department	Requisition Number	Vendor ID#	Reason	Amount Due
35	Special Education	SA25-00554	314333	Ceasing services, did not properly engage with labor partners prior to services starting.	\$68,612.50
36	Special Education	SA25-00559	314862	Ceasing services, did not properly engage with labor partners prior to services starting.	\$12,794.90
37	Special Education	SA25-00355	315263	Ceasing services, did not properly engage with labor partners prior to services starting.	\$6,819.28
38	Special Education	SA25-00530	315263	Ceasing services, did not properly engage with labor partners prior to services starting.	\$25,141.27
39	Special Education	SA25-00572	315263	Ceasing services, did not properly engage with labor partners prior to services starting.	\$61,185.26
40	Special Education	SA25-00581	315901	Ceasing services, did not properly engage with labor partners prior to services starting.	\$24,224.00
41	Special Education	SA25-00533	316220	Ceasing services, did not properly engage with labor partners prior to services starting.	\$9,288.00
42	Special Education	SA25-00216	316339	Ceasing services, did not properly engage with labor partners prior to services starting.	\$30,530.00
43	Special Education	SA25-00103	316339	Ceasing services, did not properly engage with labor partners prior to services starting.	\$1,035,852.75
44	Special Education	SA25-00613	317176	Ceasing services, did not properly engage with labor partners prior to services starting.	\$30,978.85
45	Special Education	SA25-00074	317191	Ceasing services, did not properly engage with labor partners prior to services starting.	\$4,950.00
46	Special Education	R25-02651	317330	Ceasing services, did not properly engage with labor partners prior to services starting.	\$1,125.00
Total Unauthorized Contracts					\$7,805,502.70



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1h

Meeting Date: December 19, 2024

Subject: Approve Purchase Order Board Report for the Period of October 15, 2024, through November 14, 2024

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

Division: Business Services

Recommendation: Approve attached list of purchase orders.

Background/Rationale: N/A

Financial Considerations: Reflects standard business information.

LCAP Goal(s): Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

- PO Board Report Period of October 15, 2024, through November 14, 2024

Estimated Time: N/A

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Superintendent

Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B25-00849	CSUS PROCUREMENT & CONTRACTS S UZANNE SWARTZ CONTRACTS COOR	LEASE OF CLASS SPACE FY 24-25	SPECIAL EDUCATION DEPARTMENT	01	7,686.84
B25-00850	VIKING SHRED LLC	SHREAD PICK-UP AT HIRAM JOHNSON FAMILY ED CENTER	EARLY LEARNING & CARE PROGRAMS	12	500.00
B25-00851	[REDACTED]	PARENT MILEAGE REIMBURSEMENT 2024-2025	SPECIAL EDUCATION DEPARTMENT	01	22,000.00
B25-00852	PANERA BREAD CO	PARENT COMMITTEE MEETINGS	EARLY LEARNING & CARE PROGRAMS	12	1,000.00
B25-00853	PITNEY BOWES	POSTAGE METER 24-25	HIRAM W. JOHNSON HIGH SCHOOL	01	1,400.00
B25-00854	AVALON TRANSPORTATION LLC	LAW FT TRANSPORTATION SY 2024-25	HIRAM W. JOHNSON HIGH SCHOOL	01	12,000.00
B25-00855	[REDACTED]	FEDERAL PROPORTIONATE SHARE [REDACTED] 24-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,584.75
B25-00856	[REDACTED]	FEDERAL PROPORTIONATE SHARE [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,584.75
B25-00857	[REDACTED]	FEDERAL PROPORTIONATE SHARE [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,584.75
B25-00858	[REDACTED]	FEDERAL PROPORTIONATE SHARE [REDACTED] 2024-25Y	SPECIAL EDUCATION DEPARTMENT	01	1,584.75
B25-00859	[REDACTED]	FEDERAL PROPORTIONATE SHARE [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,584.75
B25-00860	[REDACTED]	FEDERAL PROPORTIONATE SHARE [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,584.75
B25-00861	[REDACTED]	FEDERAL PROPORTIONATE SHARE [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,584.75
B25-00862	THE HOME DEPOT PRO	CUSTODIAL SUPPLY 2024-25SY	BG CHACON ACADEMY	09	5,000.00
B25-00863	[REDACTED]	FEDERAL PROPORTIONATE SHARE [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,584.75
B25-00864	[REDACTED]	FEDERAL PROPORTIONATE SHARE [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,584.75
B25-00865	DEXKO GLOBAL INC dba WHOLESALE E TRAILER SUPPLY	SUPPLIES FOR EQUIPMENT REPAIR PERSON 24-25 SY	FACILITIES MAINTENANCE	01	5,000.00
B25-00866	QUADIENT INC	SUPPLIES FOR ENVELOPE PRINTER	CENTRAL PRINTING SERVICES	01	2,000.00
B25-00867	AVALON TRANSPORTATION LLC	HMS-FIELD TRIP TRANSPORTATION	HIRAM W. JOHNSON HIGH SCHOOL	01	8,000.00
B25-00868	AVALON TRANSPORTATION LLC	2024-2025 FIELD TRIPS - HIGH SCHOOL	YOUTH DEVELOPMENT	01	5,000.00
B25-00869	JOSTENS INC	DUPLICATE DIPLOMAS 2024-25	HIRAM W. JOHNSON HIGH SCHOOL	01	400.00
B25-00870	AVALON TRANSPORTATION LLC	AVALON - ATHLETIC TRANSPORTATION 2024-2025	WEST CAMPUS	01	15,000.00

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

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



Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B25-00871	GREGORY PACKAGING INC	FROZEN & ASEPTIC JUICE 2024-25 SY	NUTRITION SERVICES DEPARTMENT	13	200,000.00
B25-00872	AVALON TRANSPORTATION LLC	AVALON BUS SPORTS 24/25	JOHN F. KENNEDY HIGH SCHOOL	01	15,000.00
B25-00873	TRUSTEES OF CA ST UNIVERSITY	CALSTATE APPLY CODES 2024-25 SCHOOL YEAR	COUNSELING SERVICES	01	17,000.00
B25-00874	ANDERSON BROTHERS LEADER PHARM	ANDERSON BROS: COVID-19 SUPPLIES 2023-24SY	HEALTH SERVICES	01	6,871.45
B25-00875	AIR FILTER SUPPLY	AIR FILTER CHANGE OF 98 SITES FOR 24-25 SY	FACILITIES MAINTENANCE	01	891,961.34
B25-00876	SECURE SUPPLY INC.	SERVICE & MATERIALS FOR ELECTRONICS SHOP 24/25 SY	FACILITIES MAINTENANCE	01	5,000.00
B25-00877	VELOCITY SPORTS GROUP LLC	TURF REPAIRS FOR LABOR SHOP 24-25 SY	FACILITIES MAINTENANCE	01	10,000.00
B25-00878	EAST BAY TIRE CO	SUPPLIES FOR EQUIPMENT REPAIR PERSON 24-25 SY	FACILITIES MAINTENANCE	01	5,000.00
B25-00879	ECOLAB INC	SUPPLIES FOR CULINARY ARTS PRGM@ JFK- J. BURDICK	CAREER & TECHNICAL PREPARATION	01	1,000.00
B25-00880	NEWARK ELEMENT14	SUPPLIES-ENGINEERING TECHNOLOGY PROGRAM @SES	CAREER & TECHNICAL PREPARATION	01	600.00
B25-00881	G A WIRTH CO INC	SUPPLIES ENGINEERING TECHNOLOGY PRG@ SES DAVIS	CAREER & TECHNICAL PREPARATION	01	1,000.00
B25-00882	NILES BIOLOGICAL	BO SUPPLIES-HEALTH PATHWAY-C. LAMM	CAREER & TECHNICAL PREPARATION	01	100.00
B25-00883	EAN SERVICES LLC	ATHLETICS TRANSPORTATION	ROSEMONT HIGH SCHOOL	01	1,000.00
B25-00884	WOODCRAFT	SUPPLIES BUILDING & CONSTR TRADES@MIWOK MR.HECKEY	CAREER & TECHNICAL PREPARATION	01	1,000.00
B25-00885	BARNES WELDING SUPPLY	SUPPLIES-AUTOMOTIVE TECHNOLOGY-J. POLANCO@JFK	CAREER & TECHNICAL PREPARATION	01	400.00
B25-00886	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES 2024/2025	ROSEMONT HIGH SCHOOL	01	1,200.00
B25-00887	C2 IMAGING LLC VISUALZ	POSTERS FOR CAFETERIA USE 24/25FY	NUTRITION SERVICES DEPARTMENT	13	7,000.00
B25-00888	FIERY GINGER FARM LLC dba SPOR K FOOD HUB	FRESH PRODUCE FOR 2024-25 SY	NUTRITION SERVICES DEPARTMENT	13	50,000.00
B25-00889	IRON MOUNTAIN	SHREDDING AS NEEDED FOR PURCHASING/CONTRACTS 24-25	PURCHASING SERVICES	01	2,500.00
B25-00890	COMPREHENSIVE MEDICAL, INC	STUDENT DRUG TESTS 2024-25 FY	CHARLES A. JONES CAREER & ED	11	4,700.00

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Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
B25-00891	HEART BEAT	INSTRUCTIONAL/MEDICAL CLINICAL PROGRAMS 2024-25SY	CHARLES A. JONES CAREER & ED	11	2,500.00
B25-00892	[REDACTED]	SETTLEMENT FINAL AGREEMENT [REDACTED]	SPECIAL EDUCATION DEPARTMENT	01	29,085.00
B25-00893	[REDACTED]	PARENT MILEAGE REIMBURSEMENT 2024-2025SY	SPECIAL EDUCATION DEPARTMENT	01	800.00
B25-00894	[REDACTED]	PARENT MILEAGE REIMBURSEMENT 2024-2025	SPECIAL EDUCATION DEPARTMENT	01	11,000.00
B25-00895	J W PEPPER & SONS INC	BAND- SHEET MUSIC 2024-25 SY	HIRAM W. JOHNSON HIGH SCHOOL	01	500.00
B25-00896	ALPHA CERAMIC SUPPLIES INC ALP HA FIRED ARTS	CERAMIC SUPPLIES 2024-25SY	LUTHER BURBANK HIGH SCHOOL	01	500.00
B25-00897	AVALON TRANSPORTATION LLC	ATHLETICS TRANSPORTATION 24-25	ROSEMONT HIGH SCHOOL	01	24,000.00
B25-00898	KLINE MUSIC INC	MUSIC- SHEET MUSIC AND BOOKS 2024-25SY	HIRAM W. JOHNSON HIGH SCHOOL	01	500.00
B25-00899	AVALON TRANSPORTATION LLC	HJHS ATHLETIC TRANSPORTATION 24-25 SY	HIRAM W. JOHNSON HIGH SCHOOL	01	18,000.00
B25-00900	AVALON TRANSPORTATION LLC	TRANSPORTATION FOR ATHLETICS	LUTHER BURBANK HIGH SCHOOL	01	15,000.00
B25-00901	PANERA BREAD CO	FOOD ORDER FOR STUDENT ADVISORY COUNCIL MEETINGS	YOUTH DEVELOPMENT	01	750.00
B25-00902	MICHAEL'S TRANSPORTATION	CHARTER BUS SERVICE 2024-2025	YOUTH DEVELOPMENT	01	2,500.00
B25-00903	AVALON TRANSPORTATION LLC	24-25 AVALON TRANSPORTATION-ELOP FIELD TRIP	BG CHACON ACADEMY	09	10,000.00
B25-00904	[REDACTED]	PARENT MILEAGE REIMBURSEMENT 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,500.00
B25-00905	**PICK ANOTHER ADDR # REIMB FO R COLLEGE APP FEE	COLLEGE APP FEE REIMB. SCUSD SENIOR STUDENTS	COUNSELING SERVICES	01	25,000.00
CHB25-00331	ODP BUSINESS SOLUTIONS LLC	Teacher Supplies 2024-2025 School Year	MARK TWAIN ELEMENTARY SCHOOL	01	6,000.00
CHB25-00332	ODP BUSINESS SOLUTIONS LLC	INST. MATERIALS, PAPER,STUDENT'S SUPPLY	CAROLINE WENZEL ELEMENTARY	01	2,500.00
CHB25-00333	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT 2024-25 SUPPLIES Equity MF	JOHN MORSE THERAPEUTIC	01	500.00
CHB25-00334	THE HOME DEPOT PRO	CUSTODIAL SUPPLIES FOR PLANT MGR 2024-2025	A.WARREN McCLASKEY ADULT	11	4,000.00
CHB25-00335	ODP BUSINESS SOLUTIONS LLC	NURSING OFFICE SUPPLIES-OFFICE DEPOT (113902)	CHARLES A. JONES CAREER & ED	11	3,000.00
CHB25-00336	ODP BUSINESS SOLUTIONS LLC	PHARM. TECH OFFICE SUPPLIES OFFICE DEPOT (113902)	CHARLES A. JONES CAREER & ED	11	2,000.00

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Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CHB25-00337	ODP BUSINESS SOLUTIONS LLC	CJA INSTRUCTIONAL SUPPLIES FY24/25	C. K. McCLATCHY HIGH SCHOOL	01	2,000.00
CHB25-00338	ODP BUSINESS SOLUTIONS LLC	LPPA INSTRUCTIONAL SUPPLIES FY 24/25	C. K. McCLATCHY HIGH SCHOOL	01	4,000.00
CHB25-00339	THE HOME DEPOT PRO	BLADES T CUT FOAM CORE 2024-25SY	CENTRAL PRINTING SERVICES	01	31.98
CHB25-00340	UBEO WEST LLC dba UBEO BUSINES S SERVICES	CANON COPIER (CORPORATE ACADEMY RM B220) # 118439	HIRAM W. JOHNSON HIGH SCHOOL	01	6,000.00
CHB25-00341	ODP BUSINESS SOLUTIONS LLC	24-25 - OFFICE DEPOT LCFF/F/R(4310) BLANKET	UMOJA INTERNATIONAL ACADEMY	01	1,000.00
CHB25-00342	ODP BUSINESS SOLUTIONS LLC	24-25 - OFFICE DEPOT TITLE 1 (3010) BLANKET	UMOJA INTERNATIONAL ACADEMY	01	1,000.00
CHB25-00343	ODP BUSINESS SOLUTIONS LLC	OFFICE DEPOT BO 2024/2025 SUPPLEMENTAL	FERN BACON MIDDLE SCHOOL	01	1,000.00
CS25-00198	NATIONAL UNIVERSITY ATTN: STEP HANIE MARSH	NATIONAL UNIV. SCULP JULY- OCT	HUMAN RESOURCE SERVICES	01	26,844.63
CS25-00199	FAGEN FRIEDMAN & FULFROST LLP	23/24 SpEd TRAINING 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	19,620.24
CS25-00200	CALIFORNIA WEEKLY EXPLORER INC	WALK THROUGH AMERICA BY CA WEEKLY EXPLORER	ABRAHAM LINCOLN ELEMENTARY	01	1,598.29
CS25-00201	LAARNI GALLARDO	LAARNI CALLARDO/CNA/VOCATIONAL NURSING	CHARLES A. JONES CAREER & ED	11	96,096.00
CS25-00202	KONSTANTIN FEDOTOV dba ARDE KI DS LLC	2024-2025 SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	62,000.00
CS25-00203	CSU SACRAMENTO BURSAR'S OFFICE	H RTP RWF CALIFORNIA STATE UNIVERSITY SAC	HEALTH SERVICES	01	100,000.00
CS25-00204	KYO AUTISM THERAPY	TO PAY FOR 23/24 INVOICE	SPECIAL EDUCATION DEPARTMENT	01	750.00
CS25-00205	DR. PAMELA S WRONA	Individual Supervision	SPECIAL EDUCATION DEPARTMENT	01	12,300.00
CS25-00206	DAVEY RESOURCE GROUP INC	0110-468 ETHEL PHILLIPS CAMPUS RENEWAL - ARBORIST	FACILITIES SUPPORT SERVICES	21	1,815.00
CS25-00210	ALL THINGS PRETTY INC	2024-2025 SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	52,000.00
CS25-00212	KITCHELL CEM INC	0040-408 PACIFIC INTERIM HOUSING AT CBW-CONST MGMT	FACILITIES SUPPORT SERVICES	21	110,910.00
CS25-00213	DREWSKI'S HOT ROD KITCHEN	DREWSKI'S CONTRA CT FOR 2024 AAM COMMUNITY EVENT	STUDENT ATTEND & ENGAGE OFFICE	01	10,603.13
CS25-00214	TEACHER CREATED MATERIALS	PROF. LEARNING PRESENTER/TRAINER - OCTOBER 11	EARLY LEARNING & CARE PROGRAMS	12	3,500.00
CS25-00215	TCG ACADEMY	MIDDLE SCHOOL TRACK SEASON FY 24-25	EQUITY/ACCESS & EXCELLENCE	01	15,935.00
CS25-00216	LPC CONSULTING ASSOCIATES INC	ATTENDANCE TOOLKIT/ DATA COLLECTION/REPORTING	STUDENT ATTEND & ENGAGE OFFICE	01	40,000.00

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Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS25-00217	JANINA LONCAR dba TRUST YOUGA	2024-2025 SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	24,924.00
CS25-00218	CHAMPS 4 LIFE	2024-2025 SUPPLEMENTAL PROVIDER- CHAMPS	YOUTH DEVELOPMENT	01	69,820.00
CS25-00219	DWIGHT TAYLOR SR	STUDENT INTERVENTION/SUPPORT SESSION	UMOJA INTERNATIONAL ACADEMY	01	39,909.00
CS25-00221	CALIFORNIA TREE AND LANDSCAPE CONSULTING INC	479 BOWLING GREEN(S) RENEWAL - ARBORIST	FACILITIES SUPPORT SERVICES	21	1,980.00
CS25-00222	SF-CESS	UNPAID 23/24 INV Independent Monitor for BPSB	SPECIAL EDUCATION DEPARTMENT	01	37,956.11
CS25-00223	FAGEN FRIEDMAN & FULFROST LLP	2024-25 GENERAL COUNSEL FOR BOARD	BOARD OF EDUCATION	01	150,000.00
CS25-00224	KJ2 PRODUCTION	KJ2 PRODUCTIONS- VIDEO PROJECT FOR 6 HS AT SCUSD	COMMUNICATIONS OFFICE	01	35,000.00
CS25-00225	LOZANO SMITH ATTORNEYS AT LAW	2024-25 GENERAL COUNSEL FOR BOARD	BOARD OF EDUCATION	01	150,000.00
CS25-00227	LEVERED LEARNING INC	STUDENT LICENSES	ISADOR COHEN ELEMENTARY SCHOOL	01	7,047.60
CS25-00229	1810 GALLERY LLC	460 CHAVEZ/KEMBLE NEW CONST - MURAL PROJECT	FACILITIES SUPPORT SERVICES	21	10,416.48
CS25-00230	SCOTT REMPFER	2024-2025 SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	99,200.00
CS25-00231	EL DORADO COUNTY OFFICE OF EDUCATION	UNAUTHORIZED CONTRACT 23/24 INVOICE	SPECIAL EDUCATION DEPARTMENT	01	12,000.00
CS25-00232	SPEECH PATHOLOGY GROUP INC	■■■■ NPA SERVICES (■■■■)	SPECIAL EDUCATION DEPARTMENT	01	35,456.30
CS25-00233	NORTHERN CALIFORNIA CHILDRENS THERAPY CENTER	■■■■ NPA SERVICES ■■■■	SPECIAL EDUCATION DEPARTMENT	01	125.00
CS25-00234	NORTHERN CALIFORNIA CHILDRENS THERAPY CENTER	■■■■ NPA SERVICES (■■■■)	SPECIAL EDUCATION DEPARTMENT	01	1,362.50
CS25-00235	NORTHERN CALIFORNIA CHILDRENS THERAPY CENTER	■■■■ NPA SERVICES ■■■■	SPECIAL EDUCATION DEPARTMENT	01	2,412.50
CS25-00236	JABBERGYM LLC	UNAUTHORIZED CONTRACT 23/24 INVOICE	SPECIAL EDUCATION DEPARTMENT	01	694.16
CS25-00237	JABBERGYM LLC	UNAUTHORIZED CONTRACT ■■■■	SPECIAL EDUCATION DEPARTMENT	01	91,442.35
CS25-00238	LEARNING SOLUTIONS KIDS INC	UAC NPA SERVICES (CLASSROOM AIDES)	SPECIAL EDUCATION DEPARTMENT	01	514,989.87
CS25-00239	LAGUNA PHYSICAL THERAPY & HAND REHABILITATION	■■■■ NPA SERVICES ■■■■	SPECIAL EDUCATION DEPARTMENT	01	21,740.00
CS25-00240	POINT QUEST PEDIATRICS THERAPIES LLC	■■■■ NPA SERVICES (1:1 BEHAVIOR)	SPECIAL EDUCATION DEPARTMENT	01	1,087,925.48

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Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS25-00241	NORTHERN CALIFORNIA REHAB INC	█ NPA SERVICES █	SPECIAL EDUCATION DEPARTMENT	01	8,302.50
CS25-00242	EATON INTERPRETING SERVICES	█ NPA SERVICES (DHH INTERPRETER)	SPECIAL EDUCATION DEPARTMENT	01	37,319.50
CS25-00243	NORTHERN CALIFORNIA REHAB INC	█ NPA SERVICES █	SPECIAL EDUCATION DEPARTMENT	01	29,781.00
CS25-00244	GROWING HEALTHY CHILDREN THERA dba GROWING HEALTHY SEASON	█ NPA SERVICES █	SPECIAL EDUCATION DEPARTMENT	01	6,745.00
CS25-00245	SCHOOL STEPS INC	█ NPA SERVICES (CLASSROOM AIDES)	SPECIAL EDUCATION DEPARTMENT	01	84,025.00
CS25-00246	GROWING HEALTHY CHILDREN THERA dba GROWING HEALTHY SEASON	█ NPA SERVICES █	SPECIAL EDUCATION DEPARTMENT	01	114,855.00
CS25-00247	EXCEL INTERPRETING LLC	█ NPA SERVICES (DHH INTERPRETING)	SPECIAL EDUCATION DEPARTMENT	01	37,861.88
CS25-00248	CARE INC	█ NPA SERVICES (1:1 BEHAVIOR TECHNICIAN)	SPECIAL EDUCATION DEPARTMENT	01	18,117.25
CS25-00249	ED SUPPORTS LLC dba JUVO AUTIS M + BEHAVIORAL	█ NPA SERVICES (BEHAVIOR)	SPECIAL EDUCATION DEPARTMENT	01	189,005.35
CS25-00250	READ ACADEMY OF SACRAMENTO	█ 24/25 TUITIONS	SPECIAL EDUCATION DEPARTMENT	01	4,800.00
CS25-00251	NEW DIRECTIONS SOLUTIONS LLC d ba PROCARE THERAPY	█ NPA SERVICES (CLASSROOM AIDES)	SPECIAL EDUCATION DEPARTMENT	01	654,684.75
CS25-00252	ACCESS LANGUAGE CONNECTION INC	█ NPA SERVICES (DHH INTERPRETING)	SPECIAL EDUCATION DEPARTMENT	01	47,849.10
CS25-00254	ACCESS LANGUAGE CONNECTION INC	█ NPA SERVICES (DHH INTERPRETING)	SPECIAL EDUCATION DEPARTMENT	01	45,360.00
CS25-00255	SPEECH PATHOLOGY GROUP INC	█ NPA SERVICES (1:1 BEHAVIOR)	SPECIAL EDUCATION DEPARTMENT	01	272,719.46
CS25-00256	WestEd	CHKS SURVEY/REPORTING SERVICES 24-25	FOSTER YOUTH SERVICES PROGRAM	01	4,989.60
CS25-00257	CENTER FOR FATHERS & FAMILIES	SY2023/2024 AFTERSCHOOL PROGRAM	NEW JOSEPH BONNHEIM	09	94,256.77
CS25-00258	UC REGENTS	2024-2025 SUPPLEMENTAL PROVIDER- 4-H YD PROGRAM	YOUTH DEVELOPMENT	01	46,240.00
CS25-00259	YOUTH FORWARD	CONSULTING PROJECT WITH SCU SD COMMUNITY SCHOOL	STUDENT SUPPORT&HEALTH SRVCS	01	15,000.00
CS25-00260	FAGEN FRIEDMAN & FULFROST LLP	24/25 SpEd TRAINING	SPECIAL EDUCATION DEPARTMENT	01	9,147.50
CS25-00262	JABBERGYM LLC	█ NPA SERVICES █	SPECIAL EDUCATION DEPARTMENT	01	163,132.04
CS25-00263	ALICE STAMM	WALDORF KINDERGARTEN FALL SEASON ASSEMBLIES	A. M. WINN - K-8	01	800.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
CS25-00264	DIGITAL CONCRETE ENTERPRISE db a DIGITAL CONCRETE SCANNING	0520-405 HJHS POOL UPGRADE - CONCRETE SCANNING	FACILITIES SUPPORT SERVICES	21	10,000.00
CS25-00265	INTERNATIONAL RESCUE COMMITTEE	2024-2025 SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	75,000.00
CS25-00266	MIZINSKI CONTRACTING & ENGINEE RING INC	0510-433 CKM HVAC MOD - CONSULTING SERVICES	FACILITIES SUPPORT SERVICES	21	5,000.00
CS25-00267	HAWKINS BAY ASSOCIATES	MEDIATIONS SERVICES - MAY 2024 - JUNE 2024	HUMAN RESOURCE SERVICES	01	7,000.00
CS25-00268	SUNSHINE STUDIOS LLC	MURAL PROJECT AT LDV -COMMUNITY FAIR	COMMUNICATIONS OFFICE	01	19,923.30
CS25-00269	ERNEST ALMENDAREZ MD	PSYCH REVIEW & PRESCRIPTIONS	SPECIAL EDUCATION DEPARTMENT	01	10,000.00
CS25-00271	KODELY LLC	2024-2025 SUPPLEMENTAL PROVIDER	YOUTH DEVELOPMENT	01	54,000.00
CS25-00272	ALIVIA ELDER-GOK dba LIV REC T HERAPY INC	SERVICES (RECREATIONAL THERAPY)	SPECIAL EDUCATION DEPARTMENT	01	1,350.00
CS25-00273	SIERRA NEVADA JOURNEYS	PAST DUE SIERRA JOURNEYS AFTERSCHOOL SESSIONS	BG CHACON ACADEMY	09	18,000.00
CS25-00274	LEADERSHIP ACADEMY INC	THE LEADERSHIP ACADEMY SERVICES 2024-25SY	ACADEMIC OFFICE	01	99,000.00
CS25-00275	GABRIEL ROMO	MURAL PROJECT, PROJECT BASED LEARNING	WASHINGTON ELEMENTARY SCHOOL	01	18,487.50
CS25-00276	AURORA ENVIRONMENTAL SERVICES	SCIENCE LAB SAFETY TRAINING	CURRICULUM & PROF DEVELOP	01	2,250.00
CS25-00278	AVANT ASSESSMENT LLC	Assessment Translation Services	ACADEMIC OFFICE	01	2,748.00
CS25-00281	LOZANO SMITH ATTORNEYS AT LAW	2024-25 GENERAL COUNSEL	DEPUTY SUPERINTENDENT	01	75,000.00
CS25-00282	ELIASSEN GROUP LLC	PAYROLL TAX ANALYST	EMPLOYEE COMPENSATION	01	120,000.00
N25-00017	EASTER SEAL SOCIETY OF SUPERIOR CALIFORNIA	TO PAY FOR INVOICES FROM PREVIOUS YEARS	SPECIAL EDUCATION DEPARTMENT	01	1,185.00
N25-00018	ALWAYS HOME NURSING SERVICES	UNAUTHORIZED CONTRACT JULY24/AUG24	SPECIAL EDUCATION DEPARTMENT	01	168,007.89
N25-00019	ALWAYS HOME NURSING SERVICES	UNAUTHORIZED CONTRACT MAR24/APR24	SPECIAL EDUCATION DEPARTMENT	01	480,897.68
N25-00020	SPEECH PATHOLOGY GROUP INC	NPA SERVICES	SPECIAL EDUCATION DEPARTMENT	01	174,894.28
P25-01075	SCOE COMMUNICATIONS	2024-2025 TEACHER OF THE YEAR RECOGNITION BANQUET	HUMAN RESOURCE SERVICES	01	610.00
P25-01076	APPLE INC	TECH MATERIAL	SPECIAL EDUCATION DEPARTMENT	01	69,656.00
P25-01077	INGENIUM GROUP	INGENIUM INVOICES FROM SY23-24	RISK MANAGEMENT	01	19,377.32
P25-01078	CURRICULUM ASSOCIATES LLC	24-25 IREADY ONLINE ELA AND MATH SUPPORT	OAK RIDGE ELEMENTARY SCHOOL	01	15,120.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01079	S.E. TECHNOLOGIES, INC.	0110-468 E.PHILLIPS RENEWAL - FIRE ALARM TESTING	FACILITIES SUPPORT SERVICES	21	2,600.00
P25-01080	DFS FLOORING LP	GLAZIERS/EMERGENCY STOCK	FACILITIES MAINTENANCE	01	11,521.88
P25-01081	MIKE & SONS TRUCK REPAIR	REPAIRS FOR OPERATIONS TRUCK 2024-25SY	BUILDINGS & GROUNDS/OPERATIONS	01	2,789.00
P25-01082	JM ENVIRONMENTAL INC	CKM EMERGENCY RESPONSE - TREAT AS CONFIRMING	FACILITIES MAINTENANCE	01	23,127.00
P25-01083	LENNOX INDUSTRIES INC	REFRIGERANT SHOP STOCK	FACILITIES MAINTENANCE	01	16,795.00
P25-01084	UNITED CALIFORNIA GLASS & DOOR	CAL MIDDLE SCHOOL ROLL UP DOOR	FACILITIES MAINTENANCE	01	2,962.00
P25-01085	CA DEPT OF GENERAL SERVICES DI VISION OF STATE ARCHITECT	0029-401 BRET HARTE PLAYGROUND FINAL DGS FEES	FACILITIES SUPPORT SERVICES	21	2,280.24
P25-01087	COUNTY OF SACRAMENTO REVENUE R ECOVERY DEPT	0262-461 NICHOLAS ES NEW CONST - DRAINAGE FEES	FACILITIES SUPPORT SERVICES	21	84,742.00
P25-01088	DAILY JOURNAL CORP	Public - COE Accred. Reaffirmation	CHARLES A. JONES CAREER & ED	11	321.00
P25-01089	ADVANCED CHEMICAL TRANSPORT	TREAT AS CONFIRMING: ACT	FACILITIES MAINTENANCE	01	5,386.63
P25-01090	SACRAMENTO COUNTY PLANNING AND ENV REVIEW	0262-461 NICHOLAS ES NEW CONST - SEWER IMPACT FEE	FACILITIES SUPPORT SERVICES	21	1,591.60
P25-01091	DE SOTO SALES INC	TREAT AS CONFIRMING: END OF FY SUPPLIES	FACILITIES MAINTENANCE	01	8,835.88
P25-01092	SENTINEL FIRE EQUIPMENT CO	SEMI-ANNUAL ANSUL SERVICE 2023-2SY	CHARLES A. JONES CAREER & ED	11	504.40
P25-01093	BOOKS EN MORE	BOOKS, HW HARKNESS PRESCHOOL - RM # 1	EARLY LEARNING & CARE PROGRAMS	12	275.19
P25-01094	BOOKS EN MORE	BOOKS, ELDER CREEK PRESCHOOL - RM #4	EARLY LEARNING & CARE PROGRAMS	12	281.74
P25-01095	BOOKS EN MORE	BOOKS, JAMES MARSHALL PRESCHOOL - RM # 1	EARLY LEARNING & CARE PROGRAMS	12	289.12
P25-01096	LEXIA LEARNING SYSTEMS LLC	LEXIA ENGLISH - STUDENT SUBSCRIPTION	MULTILINGUAL EDUCATION DEPT.	01	37,500.00
P25-01097	PACIFIC OFFICE AUTOMATION	RISO INK AND MASTERS	HIRAM W. JOHNSON HIGH SCHOOL	01	659.66
P25-01098	REALLY GOOD STUFF	SUPPLIES FOR PROFESSIONAL LEARNING - FIRST 5	EARLY LEARNING & CARE PROGRAMS	12	199.97
P25-01099	ODP BUSINESS SOLUTIONS LLC	SUPPLEMENTAL INSTRUCTIONAL SUPPLIES	SAM BRANNAN MIDDLE SCHOOL	01	1,025.51
P25-01100	MONSTER TECHNOLOGY LLC	TONER FOR PRINTERS	ENGINEERING AND SCIENCES HS	01	996.15
P25-01101	BOOKS EN MORE	BOOKS, MARTIN L. KING PRESCHOOL - RM #12	EARLY LEARNING & CARE PROGRAMS	12	342.60

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01102	BOOKS EN MORE	BOOKS, EARL WARREN PRESCHOOL - RM # P1	EARLY LEARNING & CARE PROGRAMS	12	274.81
P25-01103	BOOKS EN MORE	BOOKS, ETHEL BAKER PRESCHOOL - RM # 29	EARLY LEARNING & CARE PROGRAMS	12	269.34
P25-01104	BOOKS EN MORE	BOOKS, BEAR FLAG PRESCHOOL - RM # 2	EARLY LEARNING & CARE PROGRAMS	12	291.62
P25-01105	BOOKS EN MORE	BOOKS, SUSAN B ANTHONY PRESCHOOL - RM # 20	EARLY LEARNING & CARE PROGRAMS	12	331.39
P25-01106	BOOKS EN MORE	BOOKS, HIRAM JOHNSON PRESCHOOL - RM # B2	EARLY LEARNING & CARE PROGRAMS	12	278.13
P25-01107	BOOKS EN MORE	BOOKS, HIRAM JOHNSON PRESCHOOL - RM # B1	EARLY LEARNING & CARE PROGRAMS	12	271.37
P25-01108	BOOKS EN MORE	BOOKS, CAJ SKILLS PRESCHOOL - RM # 2B	EARLY LEARNING & CARE PROGRAMS	12	302.15
P25-01109	BOOKS EN MORE	BOOKS, JOHN SLOAT PRESCHOOL - RM # 21	EARLY LEARNING & CARE PROGRAMS	12	339.10
P25-01110	BOOKS EN MORE	BOOKS, CAJ SKILLS PRESCHOOL - RM # 1A	EARLY LEARNING & CARE PROGRAMS	12	266.98
P25-01111	BOOKS EN MORE	BOOKS, LEATAATA FLOYD PRESCHOOL - RM # 1	EARLY LEARNING & CARE PROGRAMS	12	289.79
P25-01112	BOOKS EN MORE	BOOKS, PACIFIC PRESCHOOL - RM # 18	EARLY LEARNING & CARE PROGRAMS	12	289.79
P25-01113	BOOKS EN MORE	BOOKS, CB WIRE PRESCHOOL - RM # P10	EARLY LEARNING & CARE PROGRAMS	12	280.88
P25-01114	BOOKS EN MORE	BOOKS, JOHN BIDWELL - RM # 22	EARLY LEARNING & CARE PROGRAMS	12	316.82
P25-01115	BOOKS EN MORE	BOOKS, AMERICAN LEGION TODDLER - RM # 121	EARLY LEARNING & CARE PROGRAMS	12	151.13
P25-01116	BOOKS EN MORE	BOOKS, FR. KEITH B. KENNY PRESCHOOL - RM # L3	EARLY LEARNING & CARE PROGRAMS	12	284.22
P25-01117	BOOKS EN MORE	BOOKS, AMERICAN LEGION INFANT - RM # 123	EARLY LEARNING & CARE PROGRAMS	12	140.52
P25-01118	BOOKS EN MORE	BOOKS, ABRAHAM LINCOLN PRESCHOOL - RM # D1	EARLY LEARNING & CARE PROGRAMS	12	319.78
P25-01119	BOOKS EN MORE	BOOKS, JOHN STILL PRESCHOOL - RM # K-1	EARLY LEARNING & CARE PROGRAMS	12	282.29
P25-01120	BOOKS EN MORE	BOOKS, BOWLING GREEN CHACON PRESCHOOL - RM # BF1	EARLY LEARNING & CARE PROGRAMS	12	208.94
P25-01121	BOOKS EN MORE	BOOKS, ETHEL PHILLIPS PRESCHOOL - RM # D8	EARLY LEARNING & CARE PROGRAMS	12	304.23
P25-01122	BOOKS EN MORE	BOOKS, JOHN CABRILLO PRESCHOOL - RM # K	EARLY LEARNING & CARE PROGRAMS	12	265.42
P25-01123	ZAJIC APPLIANCE SERVICE INC	CB WIRE REFRIGERTOR RM P10 - THERESA PEREZ	EARLY LEARNING & CARE PROGRAMS	12	802.58
P25-01124	RIFTON EQUIPMENT	MATERIAL -	SPECIAL EDUCATION DEPARTMENT	01	574.20
P25-01125	RIFTON EQUIPMENT	MATERIAL -	SPECIAL EDUCATION DEPARTMENT	01	163.13

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01126	RIFTON EQUIPMENT	MATERIAL -	SPECIAL EDUCATION DEPARTMENT	01	670.45
P25-01127	LERNER PUBLISHING GROUP dba LA KEVIEW BOOKS	LIBRARY BOOKS, ELAC, MATH, ELA, TUTORING	HOLLYWOOD PARK ELEMENTARY	01	504.30
P25-01128	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	MATERIAL-PROTOCOL	SPECIAL EDUCATION DEPARTMENT	01	602.06
P25-01129	GAIL NAKAMURA	SONDAY SUPPLIES	GENEVIEVE DIDION ELEMENTARY	01	753.65
P25-01130	CDW GOVERNMENT	CDW - EQUIPMENT FOR RECRUITMENT/ONBOARDING	HUMAN RESOURCE SERVICES	01	3,851.72
P25-01131	DOCUSIGN INC	DOCUSIGN SUBSCRIPTION FOR MEDI-CAL AUTHORIZATIONS	SPECIAL EDUCATION DEPARTMENT	01	3,335.00
P25-01132	CDW GOVERNMENT	NEW MONITOR FOR DANA & DONSHA	CAREER & TECHNICAL PREPARATION	01	441.76
P25-01133	AMAZON CAPITAL SERVICES	INF/TOD DIAPERS - LORENA 2024-25SY	EARLY LEARNING & CARE PROGRAMS	12	1,628.50
P25-01134	AMAZON CAPITAL SERVICES	PULL-UPS - LISA STEVENS 2024-25SY	EARLY LEARNING & CARE PROGRAMS	12	836.68
P25-01135	AMAZON CAPITAL SERVICES	RECRUIT & RETENTION NEW EMPLOY ORIENT. MATERIALS	HUMAN RESOURCE SERVICES	01	79.96
P25-01136	BLICK ART MATERIALS	UJA ART DEPT SUPPLIES 2024	UMOJA INTERNATIONAL ACADEMY	01	2,705.22
P25-01137	MICRON GROUP INC	Grommets for banners	CENTRAL PRINTING SERVICES	01	250.56
P25-01138	ODP BUSINESS SOLUTIONS LLC	PARENT CAFE MEETING SUPPLIES - MARISSA FLOYD	EARLY LEARNING & CARE PROGRAMS	12	260.31
P25-01139	AMAZON CAPITAL SERVICES	FLY FANS FOR NUTRITION SERVICES	FACILITIES MAINTENANCE	01	1,845.98
P25-01140	GRAINGER INC	LOCKS FOR PE LOCKERS	ALBERT EINSTEIN MIDDLE SCHOOL	01	2,681.88
P25-01141	ESQUIRE IMAX THEATRE	3RD GRADE IMAX FIELD TRIP 10/25	BG CHACON ACADEMY	09	631.00
P25-01142	UNIVERSAL LIMOUSINE CO	3RD GRADE IMAX CHARTER BUS 10/25	BG CHACON ACADEMY	09	2,333.31
P25-01143	CURRICULUM ASSOCIATES LLC	iREADY/CURRICULUM ASSOCIATES	BG CHACON ACADEMY	09	10,920.00
P25-01144	CHRISTINA NARVAEZ	NATIVE DAY FIELD TRIP REIMBURSEMENT	YOUTH DEVELOPMENT	01	173.98
P25-01145	DEMCO INC	Library supplies	LIBRARY/TEXTBOOK SERVICES	01	285.31
P25-01146	MICHAEL VEIRS	SUMMER MATTERS AIEP SUPPLIES REIMBURSEMENT	YOUTH DEVELOPMENT	01	75.90
P25-01147	ADVANCED CHEMICAL TRANSPORT LL C	ADVANCED CHEMICAL TRANSPORT	JOHN F. KENNEDY HIGH SCHOOL	01	1,600.85

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P25-01148	VRTKL INC dba FORK FARMS	Flex Farm for Bio Project	SAC NEW TECH EARLY COLLEGE HS	09	5,432.07
P25-01149	FIRST BOOK	LIBRARY BOOK ORDER 1	AMERICAN LEGION HIGH SCHOOL	01	1,149.72
P25-01150	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	CLASSROOM SUPPLEMENTAL READING MAT'LS	HUBERT H BANCROFT ELEMENTARY	01	2,134.41
P25-01151	WEIDNER ARCHITECTURAL dba WEIDNER CA	NEW SIGNAGE FOR CAFETERIA TO REPLACE OLD SIGNS	C. K. McCLATCHY HIGH SCHOOL	01	4,624.97
P25-01152	CAL DEPT OF SOCIAL SERVICES	GOLDEN EMPIRE PRESCHOOL LICENSE RENEWAL	EARLY LEARNING & CARE PROGRAMS	12	200.00
P25-01153	SCHOLASTIC INC SCHOLASTIC MAGA ZINES	SCHOLASTIC READING BOOKS	OAK RIDGE ELEMENTARY SCHOOL	01	566.51
P25-01154	CSUS PARKING SACRAMENTO STATE UNIVERSITY	CSUS PARKING PERMITS - TRANSITION SPRING 24-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,440.00
P25-01155	NOREDINK CORP	INSTRUCTIONAL MATERIAL-DIGITAL LICENSE	SAM BRANNAN MIDDLE SCHOOL	01	3,450.00
P25-01156	CHEFS TOYS LLC	THREE DOORS FREEZER-F13-CROCKER RIVERSIDE	NUTRITION SERVICES DEPARTMENT	13	9,315.46
P25-01157	BOOKS EN MORE	CLASSROOM NOVELS	HIRAM W. JOHNSON HIGH SCHOOL	01	319.34
P25-01158	RIFTON EQUIPMENT	██████ MATERIAL - SCOE ██████	SPECIAL EDUCATION DEPARTMENT	01	3,496.59
P25-01159	DISCOUNT SCHOOL SUPPLY	PARENT CAFE MEETING SUPPLIES - MARISSA FLOYD	EARLY LEARNING & CARE PROGRAMS	12	116.24
P25-01160	AVANTI RESTAURANT SOLUTIONS	MOBILE SERVING LINES/MARKTWIN SCUSD	NUTRITION SERVICES DEPARTMENT	13	32,770.53
P25-01161	MARK CARNERO	2024 SUMMER MATTERS REIMBURSEMENT	YOUTH DEVELOPMENT	01	265.25
P25-01162	B&H FOTO & ELECTRONICS CORP B&H PHOTO-VIDEO	JCBA- INSTRUCTIONAL MATERIALS	HIRAM W. JOHNSON HIGH SCHOOL	01	1,070.09
P25-01163	SNYDER & SHAW LLP	SPED LEGAL FEES ██████	SPECIAL EDUCATION DEPARTMENT	01	10,000.00
P25-01164	GAIL NAKAMURA	CLASSROOM WHITEBOARD	GENEVIEVE DIDION ELEMENTARY	01	908.92
P25-01165	INSPIRE TO CREATE ENTERPRISE d ba DIANE ALBER ART	PSYCHOLOGIST PROTOCOLS - ██████ 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	236.26
P25-01166	FLINN SCIENTIFIC INC 33411	SCIENCE CLASS PROJECT MATERIALS 2024-25SY	CALIFORNIA MIDDLE SCHOOL	01	93.21
P25-01167	FLINN SCIENTIFIC INC 33411	SCIENCE MATERIALS 2024-25SY	ALBERT EINSTEIN MIDDLE SCHOOL	01	1,258.29
P25-01168	LAKESHORE LEARNING MATERIALS	RM 5 SHAPES TUB 2024-25SY	JAMES W MARSHALL ELEMENTARY	01	122.79
P25-01169	AMBUTECH	██████ MATERIAL BULK - ██████ 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	784.08

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P25-01170	LAKESHORE LEARNING MATERIALS	DHH CLASSROOM - [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	887.14
P25-01171	AMAZON CAPITAL SERVICES	SCIENCE SUPPLIES 2024-25SY	MIWOK MIDDLE SCHOOL	01	92.41
P25-01172	AMAZON CAPITAL SERVICES	CLASSROOM BOOKS {STIDGER} 2024-25SY	JOHN F. KENNEDY HIGH SCHOOL	01	60.38
P25-01173	AMAZON CAPITAL SERVICES	EHS AMAZON - LORENA POON 2024-25SY	EARLY LEARNING & CARE PROGRAMS	12	714.55
P25-01174	LAKESHORE LEARNING MATERIALS	INSTR. MATERIALS FOR NJB SCHOLARS 2024-25SY	NEW JOSEPH BONNHEIM	09	476.21
P25-01175	AMAZON CAPITAL SERVICES	SIPPS NOVEL 5TH GRADE 2024-25SY	WASHINGTON ELEMENTARY SCHOOL	01	218.40
P25-01176	ODP BUSINESS SOLUTIONS LLC	GRAPHING CALCULATOR	LUTHER BURBANK HIGH SCHOOL	01	5,175.63
P25-01177	ODP BUSINESS SOLUTIONS LLC	PROJECTION SCREEN & SPEAKER	LUTHER BURBANK HIGH SCHOOL	01	197.93
P25-01178	ODP BUSINESS SOLUTIONS LLC	CONNECT CENTER/LGBTQ+ OFFICE & ROOM SUPPLIES	STUDENT SUPPORT&HEALTH SRVCS	01	2,619.14
P25-01179	ODP BUSINESS SOLUTIONS LLC	JOUA VANG ARTS AND CRAFTS	JOHN H. STILL - K-8	01	28.96
P25-01180	ODP BUSINESS SOLUTIONS LLC	COPY PAPER	JOHN F. KENNEDY HIGH SCHOOL	01	3,305.13
P25-01181	DECKER INC	WHITE BOARDS FOR SERNA CONFERENCE ROOMS	FACILITIES MAINTENANCE	01	15,595.09
P25-01182	APPLE INC	MACBOOKS FOR TEACHERS	ISADOR COHEN ELEMENTARY SCHOOL	01	4,997.65
P25-01183	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	PORTABLE PA SYSTEM & MIC	LUTHER BURBANK HIGH SCHOOL	01	362.13
P25-01184	CDW GOVERNMENT	COMMUNITY SCHOOL - TECH ORDER	LUTHER BURBANK HIGH SCHOOL	01	604.45
P25-01185	BRAINPOP LLC	BRAIN POP	ELDER CREEK ELEMENTARY SCHOOL	01	4,095.00
P25-01186	WEST COAST PRODUCTS & DESIGN	KRAKEN X60 INST MAT FOR ENGINEERING	ENGINEERING AND SCIENCES HS	01	4,367.28
P25-01187	EDPUZZLE INC	EDPUZZLE PRO SITE SUBSCRIPTION	HIRAM W. JOHNSON HIGH SCHOOL	01	2,380.00
P25-01188	TOBII DYNAVOX LLC	[REDACTED] MATERIAL [REDACTED]	SPECIAL EDUCATION DEPARTMENT	01	1,502.94
P25-01189	AMAZON CAPITAL SERVICES	EHS BOOKS - MANNY - LORENA 2024-25SY	EARLY LEARNING & CARE PROGRAMS	12	483.19
P25-01190	AVALON TRANSPORTATION LLC	FIELDTRIP S.SINGER-CULINARY-TCHO FACTORY.12/3	CAREER & TECHNICAL PREPARATION	01	1,773.45
P25-01191	WESTERN PLACER UNIFIED SCHOOL DISTRICT	Cost for Subsitute Member Jeane	BOARD OF EDUCATION	01	572.31
P25-01192	LEXIA LEARNING SYSTEMS LLC	LEXIA RENEWAL	JOHN H. STILL - K-8	01	10,500.00
P25-01193	AMAZON CAPITAL SERVICES	CLASSROOM SUPPLIES - LORENA 2024-25SY	EARLY LEARNING & CARE PROGRAMS	12	312.35

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Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01194	CHEFS TOYS LLC	CHEF'S TOYS INST. SUPPLY FOR MARIA R.	CAREER & TECHNICAL PREPARATION	01	4,087.79
P25-01195	CHARTER AMERICA	CHARTER FOR 23/24 SCIENCE FIELD TRIP	MARTIN L. KING JR ELEMENTARY	01	1,500.00
P25-01196	AMAZON CAPITAL SERVICES	ATTN: DAWN WEYMOUTH 2024-25SY	BUILDINGS & GROUNDS/OPERATIONS	01	472.98
P25-01197	AMAZON CAPITAL SERVICES	MATERIALS - [REDACTED]	SPECIAL EDUCATION DEPARTMENT	01	16.30
P25-01198	AMAZON CAPITAL SERVICES	MATERIALS - [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	20.55
P25-01199	AMAZON CAPITAL SERVICES	MATERIALS - [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	90.80
P25-01200	ELLEN LEE CARLSON	LEADER IN ME TRAINING REIM. - MS. LEE	WILLIAM LAND ELEMENTARY	01	368.66
P25-01201	WESTERN PSYCHOLOGICAL SERVICES	PROTOCOL - LTS: [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	294.19
P25-01202	GRAINGER INC	MED SUPPLIES FOR CATHERINE LAMM@ HPHS	CAREER & TECHNICAL PREPARATION	01	476.45
P25-01203	CHEFS TOYS LLC	CHEF'S TOYS INST. SUPPLY FOR JULIE BURDICK	CAREER & TECHNICAL PREPARATION	01	2,038.83
P25-01204	SCUSD - US BANK CAL CARD	STRENGTHS FINDER 2.0 BOOK	STUDENT SUPPORT&HEALTH SRVCS	01	2,174.13
P25-01205	AMAZON CAPITAL SERVICES	HJ FEC SUPPLIES - CHRISTINA ROSELI 24-25SY	EARLY LEARNING & CARE PROGRAMS	12	502.68
P25-01206	AMAZON CAPITAL SERVICES	Room 14 Special Ed Purchases - Books 2024-25SY	JOHN MORSE THERAPEUTIC	01	66.06
P25-01207	BALLARD & TIGHE INC	ENGLISH K-1 KIT	NICHOLAS ELEMENTARY SCHOOL	01	1,577.52
P25-01208	RIFTON EQUIPMENT	MATERIAL - SCOE [REDACTED]	SPECIAL EDUCATION DEPARTMENT	01	625.59
P25-01209	RIFTON EQUIPMENT	MATERIAL - SCOE [REDACTED]	SPECIAL EDUCATION DEPARTMENT	01	3,360.38
P25-01210	PACIFIC OFFICE AUTOMATION	REPRODUCTION SUPPLIES	HUBERT H BANCROFT ELEMENTARY	01	527.73
P25-01211	CURRICULUM ASSOCIATES LLC	Purchasing I-Ready	ISADOR COHEN ELEMENTARY SCHOOL	01	10,920.00
P25-01212	MYSTERY SCIENCE INC	MYSTERY SCIENCE	JOHN H. STILL - K-8	01	1,999.00
P25-01213	AMAZON CAPITAL SERVICES	CALMING CORNER SUPPLIES 2024-25SY	MARTIN L. KING JR ELEMENTARY	01	900.35
P25-01214	LITERACY RESOURCE LLC dbaHEGGE RTY PHONEMIC	PHONEMIC AWARENESS CURRICULUM FOR TK	ELDER CREEK ELEMENTARY SCHOOL	01	106.79
P25-01215	SCHOLASTIC	SCHOLASTIC MAGAZINES	JOHN CABRILLO ELEMENTARY	01	5,184.59
P25-01216	SCUSD - US BANK CAL CARD	FIELD TRIP - LEATAATA FLOYD	YOUTH DEVELOPMENT	01	493.50
P25-01217	AMAZON CAPITAL SERVICES	NEW CLASSROOM - [REDACTED] 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	363.63
P25-01218	AMAZON CAPITAL SERVICES	BRITA FILTERS FOR CLRM-DORIS 24-25SY	EARLY LEARNING & CARE PROGRAMS	12	1,443.60

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01219	SCUSD - US BANK CAL CARD	DEAF SCIENCE TEXTBOOKS	THE MET	09	1,259.10
P25-01220	AMAZON CAPITAL SERVICES	SUPPLIES FOR CLASS - VICARI 2024-25SY	MIWOK MIDDLE SCHOOL	01	230.08
P25-01221	AMAZON CAPITAL SERVICES	█ MATERIALS - █ 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	56.09
P25-01222	STATS MEDIC LLC dba MATH MEDIC	MATH MEDIC ASSESSMENT PLATFORM	WEST CAMPUS	01	225.00
P25-01223	STEVE WEISS MUSIC	BAND EQUIPMENT 2024-25SY	JOHN F. KENNEDY HIGH SCHOOL	01	1,048.43
P25-01224	THE HOME DEPOT PRO	CUSTODIAL SUPPLIES 2024-25SY	WEST CAMPUS	01	1,163.80
P25-01225	THE HOME DEPOT PRO	CORDLESS LEAVE BLOWER 2024-25SY	AMERICAN LEGION HIGH SCHOOL	01	162.04
P25-01226	DEMCO INC	LIBRARY SERVICE 2024-25SY	LIBRARY/TEXTBOOK SERVICES	01	101.63
P25-01227	THE HOME DEPOT PRO	AFTER SCHOOL CLEANING SUPPLIES 2024-25SY	ELDER CREEK ELEMENTARY SCHOOL	01	1,473.82
P25-01228	AMAZON CAPITAL SERVICES	COMPUTER EQUIPMENT FOR NS 2024-25SY	NUTRITION SERVICES DEPARTMENT	13	455.96
P25-01229	DEMCO INC	TAPE FOR BOOKS - LIBRARY	MIWOK MIDDLE SCHOOL	01	205.31
P25-01230	ORIENTAL TRADING CO, ACCT 2520 80	ORIENTAL TRADING STUDENT INCENTIVE'S 24-25 SY	SUY:U ELEMENTARY	01	703.73
P25-01231	SCHOOL SPECIALTY LLC	PROBLEM SOLVING MATERIALS TO SUPPORT PBIS	SUY:U ELEMENTARY	01	522.07
P25-01232	AMAZON CAPITAL SERVICES	POCKET CHART- SDC	HIRAM W. JOHNSON HIGH SCHOOL	01	50.01
P25-01233	AMAZON CAPITAL SERVICES	DONGLES FOR C&I/AMAZON 2024-25SY	CURRICULUM & PROF DEVELOP	01	191.05
P25-01234	AMAZON CAPITAL SERVICES	FACE MASKS FOR KIDS 2024-25SY	ELDER CREEK ELEMENTARY SCHOOL	01	182.48
P25-01235	AMAZON CAPITAL SERVICES	NEW CLASSROOM - JOHN STILLS K-8 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	314.39
P25-01236	GRAINGER INC	CHEMICAL LOCKERS FROM JUNE 2024	CURRICULUM & PROF DEVELOP	01	6,222.00
P25-01237	THE HOME DEPOT PRO	SBA AFTERSCHOOL CUST. FUNDS ORDER 24-25 SY	SUSAN B. ANTHONY ELEMENTARY	01	1,188.33
P25-01238	BLICK ART MATERIALS	CERAMICS POTTERY WHEEL 2024-2025SY	AMERICAN LEGION HIGH SCHOOL	01	993.98
P25-01239	SOFTCHOICE CORP	Microsft 365 License Renewal 24-25 (Year 1 of 3)	TECHNOLOGY SERVICES	01	319,903.13
P25-01240	CDW GOVERNMENT	SCHOOL PRINTERS ELAC , LIBRARY, RSP, SPEECH ROOMMS	HOLLYWOOD PARK ELEMENTARY	01	566.04
P25-01241	APPLE INC	COMPUTERS & CHARGERS FOR C&I	CURRICULUM & PROF DEVELOP	01	8,604.56
P25-01242	AMS.NET INC	Fiber Cabling for Switch Equipment Replacement	TECHNOLOGY SERVICES	01	1,304.78

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01244	SOFTCHOICE CORP	Microsoft Azure Overage Charge - September 2024	TECHNOLOGY SERVICES	01	57.01
P25-01245	PACIFIC LEARNING INC	MATERIALS TO SUPPORT EL STUDENTS, SPEAKING SPANISH	MULTILINGUAL EDUCATION DEPT.	01	5,568.98
P25-01246	COUNTY OF SACRAMENTO ENVIRONME NTAL MANAGEMENT	ADMIN/CNTY OF SAC ENVIRON MGMT DEPT-HAZARDOUS MAT	CHARLES A. JONES CAREER & ED	11	1,034.00
P25-01247	LAKESHORE LEARNING MATERIALS	CONFIRMING-RECEIVED ITEMS 23-24	YOUTH DEVELOPMENT	01	1,910.25
P25-01248	RAISE 3D TECHNOLOGIES INC	RAISE 3D TECH FOR JERRY HUANG	CAREER & TECHNICAL PREPARATION	01	6,968.66
P25-01249	HANNIBAL'S CATERING & EVENTS	SSHS WELLNESS TRAINING 24-25 SY(10/4/24)	STUDENT SUPPORT&HEALTH SRVCS	01	1,341.64
P25-01250	GENERATION GENIUS INC	2ND GRADE SCIENCE	BG CHACON ACADEMY	09	225.00
P25-01251	ACCREDITING COMMISSION FOR SCH OOLS, WASC	ACCREDITING COMMISSION FEE	JOHN F. KENNEDY HIGH SCHOOL	01	1,230.00
P25-01252	BOOKS EN MORE	CLASSROOM NOVEL SETS	HUBERT H BANCROFT ELEMENTARY	01	160.41
P25-01253	SCHOLASTIC INC BOOK FAIRS	Book Fair Invoice	BRET HARTE ELEMENTARY SCHOOL	01	1,759.66
P25-01254	AMAZON CAPITAL SERVICES	CLASSROOM MATERIAL - SOCIAL WORKERS 24-25SY	SPECIAL EDUCATION DEPARTMENT	01	257.00
P25-01255	MYSTERY SCIENCE INC	MYSTERY SCIENCE SY2024/2025	NEW JOSEPH BONNHEIM	09	1,495.00
P25-01256	SCUSD - US BANK CAL CARD	CAL CARD SEPTEMBER 2024 RECONCILE	NUTRITION SERVICES DEPARTMENT	13	3,284.25
P25-01257	SCREENFLEX PORTABLE PARTITIONS	UIA ART DEPT SCREENFLEX ART DISPLAY	UMOJA INTERNATIONAL ACADEMY	61	1,629.44
P25-01258	US AIR CONDITIONING DISTRIBUTO RS LLC	0520-402 HJHS HVAC DEF MAINT - HEAT PUMPS	FACILITIES SUPPORT SERVICES	01	4,406.23
P25-01259	AMAZON CAPITAL SERVICES	STERILE GLOVES FOR CATHERINE LAMM 24-25SY	FACILITIES SUPPORT SERVICES	21	14,260.39
P25-01260	AMAZON CAPITAL SERVICES	NEW CLASSROOM - CAROLINE WENZEL - #4 2024-25SY	CAREER & TECHNICAL PREPARATION	01	79.68
P25-01261	AMAZON CAPITAL SERVICES	CA PUBLIC CONTRACT CODES FOR PURCHASING 24-25SY	SPECIAL EDUCATION DEPARTMENT	01	358.82
P25-01262	TEACHER SYNERGY LLC	TPT LICENSES	PURCHASING SERVICES	01	217.45
P25-01263	ANIXTER INC	420-3 SINGLE POINT ACCESS CTRL PH 3 - ELEC LATCHES	HUBERT H BANCROFT ELEMENTARY	01	2,202.74
P25-01264	NEIGHBORLY PEST MANAGEMENT	BIRD EXCLUSION @ MIWOK	FACILITIES SUPPORT SERVICES	21	49,532.13
P25-01265	ANIXTER INC	0510-470 CK MCCLATCHY SOFT/BASEBALL - MASTER LOCKS	FACILITIES MAINTENANCE	01	2,989.00
				21	366.05

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01266	WEST COAST ARBORISTS INC	TREE SERVICE @ JOHN CABRILLO ELEM.	FACILITIES MAINTENANCE	01	7,950.00
P25-01267	SCUSD - US BANK CAL CARD	VAN MOTOR/GMC/CHEVY REMANUFACTURED ENGINE/FRASER	FACILITIES MAINTENANCE	01	3,457.04
P25-01268	WIREMAN FENCE PRODUCTS	0510-470 CKM SB/BB FIELDS - FENCE PRODUCTS	FACILITIES SUPPORT SERVICES	21	3,016.71
P25-01269	FIRST	# 3598 FIRST ROBOTICS COMPETITION @SES	CAREER & TECHNICAL PREPARATION	01	6,000.00
P25-01270	UNIVERSITY OF OREGON EDUCATION AL & COMMUNITY SUPP	SWIS FACILITATOR TRAINING	CURRICULUM & PROF DEVELOP	01	200.00
P25-01271	LESLIE ROSS dba ARZIE	DAVID ALLEN, WCW, PAYMENT TO UNIFORMS	CAREER & TECHNICAL PREPARATION	01	634.67
P25-01272	AVALON TRANSPORTATION LLC	SCHOOL FIELD TRIP - FOG WILLOW/TK-KINDER	NEW JOSEPH BONNHEIM	09	2,812.96
P25-01273	PAXTON PATTERSON LLC	DRONE FLYING KIT FOR MATTHEW MARSANGO	CAREER & TECHNICAL PREPARATION	01	237.05
P25-01274	B STREET THEATRE	TICKETS FOR PLAY AT B ST THEATRE - LPPA 11/5/2024	C. K. McCLATCHY HIGH SCHOOL	01	780.00
P25-01275	SCUSD - TRAVEL CAL CARD	ANAHEIM CONVENTION STUDENT BOARD MEMBER - AIRFARE	YOUTH DEVELOPMENT	01	1,657.92
P25-01276	JURI PENA	AUDIOMETRY REIMBURSEMENT - PENA	HEALTH SERVICES	01	600.00
P25-01277	MELISA CLARIDAD	AUDIOMETRY REIMBURSEMENT - CLARIDAD	HEALTH SERVICES	01	600.00
P25-01278	LYNISE PEREZ	AUDIOMETRY REIMBURSEMENT - PEREZ	HEALTH SERVICES	01	600.00
P25-01279	ANA ROLDAN	AUDIOMETRY REIMBURSEMENT - ROLDAN	HEALTH SERVICES	01	600.00
P25-01280	BULK BOOKSTORE	BOOKS FOR ELA	C. K. McCLATCHY HIGH SCHOOL	01	461.97
P25-01281	FOG WILLOW FARMS	FIELD TRIP TK/KINDER FOG WILLOW 10/28/2024	NEW JOSEPH BONNHEIM	09	720.00
P25-01282	AMADOR STAGE LINES INC	CHARTER FOR FT TO COURT OF APPEALS - LPPA 10/23	C. K. McCLATCHY HIGH SCHOOL	01	1,301.72
P25-01283	AVALON TRANSPORTATION LLC	CHARTER BUS FOR FT TO B ST THEATRE - LPPA	C. K. McCLATCHY HIGH SCHOOL	01	1,236.90
P25-01284	COUNTY OF SACRAMENTO ENVIRONME NTAL MANAGEMENT DEPT	TREAT AS CONFIRMING - HAZARDOUS MATLS PERMIT 2025	C. K. McCLATCHY HIGH SCHOOL	01	464.00
P25-01285	FREEPOR CLEANERS	TREAT-AS-CONFIRMING - LPPA UNIFORM DRY CLEANING	C. K. McCLATCHY HIGH SCHOOL	01	2,162.80
P25-01286	ELK GROVE FORD	10-SEAT VAN FOR LBHS URBAN GARDEN PROGRAM	LUTHER BURBANK HIGH SCHOOL	01	46,376.61
P25-01287	SCUSD - US BANK CAL CARD	DEC 3, 2024, TECHO FIELD TRIP TICKET FEES	CAREER & TECHNICAL PREPARATION	01	645.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01288	MAC TOOLS INC	TOOLS FOR GROUNDS EQUIP REPAIR PERSON	FACILITIES MAINTENANCE	01	7,465.75
P25-01289	SCUSD - US BANK CAL CARD	HMS QUARRY PARK 10/15, 10/16	HIRAM W. JOHNSON HIGH SCHOOL	01	8,109.00
P25-01290	AMADOR STAGE LINES INC	AMADOR BUS FOR FLAG FOOTBALL	JOHN F. KENNEDY HIGH SCHOOL	01	1,301.72
P25-01291	AVALON TRANSPORTATION LLC	UCSF/ UC BERKLEY F/T - TREAT AS CONFIRMING	WEST CAMPUS	01	2,793.18
P25-01292	SCOE FINANCIAL SERVICES	SLY PARK	MATSUYAMA ELEMENTARY SCHOOL	01	15,213.00
P25-01293	RIVER CITY THEATRE CO	FIELD TRIP 4TH GRADE RIVER CITY THEATRE COMPANY	NEW JOSEPH BONNHEIM	09	204.00
P25-01294	PRECISION COMMUNICATIONS INC	420 SINGLE POINT ACCESS CTRL PH.1 - VIC	FACILITIES SUPPORT SERVICES	21	29,041.65
P25-01295	PERKINS ELECTRIC INC	420 SINGLE POINT ACCESS CTRL PH.1-VIC/CARD READERS	FACILITIES SUPPORT SERVICES	21	40,055.00
P25-01296	JM ENVIRONMENTAL INC	BIO REMEDIATION - CP HUNTINGTON PRESCHOOL	FACILITIES MAINTENANCE	01	7,479.88
P25-01297	AEROSPACE MUSEUM OF CALIFORNIA	3RD GRADE AEROSPACE MUSEUM-12-2	BG CHACON ACADEMY	09	696.00
P25-01298	AVALON TRANSPORTATION LLC	CULINARY ARTS FIELD TRIP NOV 12, 2024-RHS	CAREER & TECHNICAL PREPARATION	01	1,406.48
P25-01299	UNIVERSAL LIMOUSINE CO	3RD GRADE CROKER ART CHARTER BUS	BG CHACON ACADEMY	09	1,266.06
P25-01300	AVALON TRANSPORTATION LLC	MEDIA FIELD TRIP NOV 5, 2024	CAREER & TECHNICAL PREPARATION	01	1,236.90
P25-01301	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	SPEECH MATERIAL- 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	1,372.57
P25-01302	SCHOLASTIC CORP SCHOLASTIC BOOK FAIRS	APRIL 2024 BOOK FAIR SALES	WASHINGTON ELEMENTARY SCHOOL	01	4,337.17
P25-01303	MCGRAW HILL COMPANIES	LAW AND SOCIAL JUSTICE ACADEMY - STREET LAW	LUTHER BURBANK HIGH SCHOOL	01	3,928.96
P25-01304	BILL SMITH PHOTOGRAPHY	2023-2024 YEARBOOK ORDER	WASHINGTON ELEMENTARY SCHOOL	01	3,010.84
P25-01305	HOSA INC FUTURE HEALTH PROFESSIONALS	HEALTH PATHWAY-STEPHANIE BYRNES MEMBER FEES	CAREER & TECHNICAL PREPARATION	01	575.00
P25-01306	SCUSD - TRAVEL CAL CARD	ANAHEIM CONVENTION STUDENT BOARD MEMBER - HOTEL	YOUTH DEVELOPMENT	01	1,194.99
P25-01307	AVALON TRANSPORTATION LLC	END OF THE YEAR FIELD TRIP BUS	SUSAN B. ANTHONY ELEMENTARY	01	3,804.36
P25-01308	ODP BUSINESS SOLUTIONS LLC	PALLET OF PAPER	MARTIN L. KING JR ELEMENTARY	01	1,772.63
P25-01309	ODP BUSINESS SOLUTIONS LLC	OFFICE CHAIR AND OFFICE MATERIALS	C. K. McCLATCHY HIGH SCHOOL	01	1,103.01

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P25-01310	ODP BUSINESS SOLUTIONS LLC	ENGLISH ORDER MOUNT-IT STAND UP DESK	AMERICAN LEGION HIGH SCHOOL	01	173.66
P25-01311	BOOKS EN MORE	JCBA- NOVELS	HIRAM W. JOHNSON HIGH SCHOOL	01	303.41
P25-01312	BULK BOOKSTORE	AP BIOLOGY BOOKS	C. K. McCLATCHY HIGH SCHOOL	01	888.00
P25-01313	RIVERSIDE ASSESSMENTS LLC RIVE RSIDE INSIGHTS	24/25 CogAT TESTING FOR 1st & 3rd GRADE	GIFTED AND TALENTED EDUCATION	01	102,059.39
P25-01314	NSAV SOLUTIONS	REPLACEMENT BULBS FOR PROJECTORS	C. K. McCLATCHY HIGH SCHOOL	01	810.13
P25-01315	HILLYARD	101 SBA AFTERSCH. CUST. SUPPLY ORDER	SUSAN B. ANTHONY ELEMENTARY	01	281.75
P25-01316	DEMCO INC	LIBRARY SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	111.10
P25-01317	DISCOUNT SCHOOL SUPPLY	MUDKITCHEN, HARKNESS - DIANA FRANCO	EARLY LEARNING & CARE PROGRAMS	12	897.18
P25-01318	DEMCO INC	HJ READS BOOK SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	342.53
P25-01319	EL DORADO TRADING GROUP INC TH E BACH CO	REPLACEMENT CALCULATORS FOR MATH	C. K. McCLATCHY HIGH SCHOOL	01	1,429.61
P25-01320	FOLLETT CONTENT SOLUTIONS LLC	BOOKS FOR LIBRARY	C. K. McCLATCHY HIGH SCHOOL	01	207.38
P25-01321	SIERRA SCHOOL EQUIPMENT CO.	UMBRELLA WITH INSTALLATION FOR FOUNTAIN QUAD	C. K. McCLATCHY HIGH SCHOOL	01	4,568.90
P25-01322	GOLDEN STATE COMMUNICATION	REPLACEMENT BATTERIES FOR RADIOS	C. K. McCLATCHY HIGH SCHOOL	01	1,047.69
P25-01323	KAGAN PUBLISHING INC	9TH GRADE COHORT SUPPLIES	COUNSELING SERVICES	01	1,257.26
P25-01324	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	MIXED MEDIA ARTS CALSSROOM SUPPLIES	C. K. McCLATCHY HIGH SCHOOL	01	1,195.73
P25-01325	CDW GOVERNMENT	SysCloud Google Backup Renewal 24-25	TECHNOLOGY SERVICES	01	60,000.00
P25-01326	LINDA BEICHLER dba PROMOTIONS PLUS	SWEATS FOR PE	MIWOK MIDDLE SCHOOL	01	11,479.50
P25-01327	RIFTON EQUIPMENT	■ MATERIAL ■ 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	8,001.29
P25-01328	EAST BAY RESTAURANT SUPPLY INC	REFERS/COMBI OVENS FOR SITE KITCHENS	NUTRITION SERVICES DEPARTMENT	13	105,725.67
P25-01329	DOCUSIGN INC	DOCUSIGN SUBSCRIPTION FOR DISTRICT CONTRACTS	PURCHASING SERVICES	01	4,725.12
P25-01330	CDW GOVERNMENT	PRINTER FOR ADMIN	ROSEMONT HIGH SCHOOL	01	229.22
P25-01331	B&H FOTO & ELECTRONICS CORP B& H PHOTO-VIDEO	CAMERAS, CABLES/SUPPLIES- D. MEANS@RHS	CAREER & TECHNICAL PREPARATION	01	5,811.38
P25-01332	LEXIA LEARNING SYSTEMS LLC	LEXIA 24-25	CESAR CHAVEZ INTERMEDIATE	01	13,800.00
P25-01333	PLAY WITH A PURPOSE	PE EQUIPMENT 2024-25SY	ETHEL I. BAKER ELEMENTARY	01	813.53

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Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01334	THE HOME DEPOT PRO	HD HOME DEPOT 2024-25SY	LEATAATA FLOYD ELEMENTARY	01	1,391.21
P25-01335	THERAPY SHOPPE	██████████ MATERIALS - 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	166.23
P25-01336	WESTERN PSYCHOLOGICAL SERVICES	PROTOCOL - ██████████ 24-25SY	SPECIAL EDUCATION DEPARTMENT	01	263.18
P25-01337	THE HOME DEPOT PRO	CUSTODIAL SUPPLIES (AFTERSCHOOL) 2024-2SY	HIRAM W. JOHNSON HIGH SCHOOL	01	1,170.27
P25-01338	SWEETWATER MUSIC INSTRUMENTS & PRO AUDIO	SE KEYBOARDS FOR MUSIC 2024-25SY	C. K. McCLATCHY HIGH SCHOOL	01	521.89
P25-01339	WESTERN PSYCHOLOGICAL SERVICES	SPEECH MATERIAL - ██████████ 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	2,392.50
P25-01340	SCHOOL NURSE SUPPLY INC	NURSES OFFICE SUPPLIES 2024-25SY	ROSEMONT HIGH SCHOOL	01	375.85
P25-01341	ULINE	CART FOR MUSIC CART 2024-25SY	ISADOR COHEN ELEMENTARY SCHOOL	01	181.01
P25-01342	THE HOME DEPOT PRO	CUSTODIAL SUPPLIES 2024-25SY	HUBERT H BANCROFT ELEMENTARY	01	1,098.48
P25-01343	SWEETWATER MUSIC INSTRUMENTS & PRO AUDIO	DIGITAL PIANO FOR CLASSROOM 2024-25SY	ROSEMONT HIGH SCHOOL	01	511.82
P25-01344	THE GOLF WAREHOUSE LLC	BASEBALL CATCHER SETS 2024-25SY	ROSEMONT HIGH SCHOOL	01	439.53
P25-01345	SCHOOL NURSE SUPPLY INC	ICE PACKS 2024-25SY	O. W. ERLEWINE ELEMENTARY	01	162.72
P25-01346	THE HOME DEPOT PRO	PURCHASING FOR AFTER SCHOOL 2024-25SY	ABRAHAM LINCOLN ELEMENTARY	01	1,056.63
P25-01347	BSN SPORTS LLC	ATHLETIC EQUIPMENT - BASKETBALLS 2024-25SY	ROSEMONT HIGH SCHOOL	01	1,697.52
P25-01348	THE HOME DEPOT PRO	CUSTODIAL SUPPLIES 2024-25 SY	HIRAM W. JOHNSON HIGH SCHOOL	01	3,860.11
P25-01349	THE HOME DEPOT PRO	AFTERSCHOOL CUSTODIAL SUPPLIES 2024-2025 SY	WILL C. WOOD MIDDLE SCHOOL	01	1,060.36
P25-01350	THE HOME DEPOT PRO	JANITORAL SUPPLIES YOUTH DEV. FUNDS 2024-25SY	ETHEL PHILLIPS ELEMENTARY	01	1,090.65
P25-01351	KANTER & ROMO IMMIGRATION LAW OFFICE	VISA SUPPORT- RECRUITMENT OF CERTIFICATED TEACHERS	HUMAN RESOURCE SERVICES	01	2,878.88
P25-01352	J'S COMMUNICATIONS INC	MOTOROLA ANTENNA	HIRAM W. JOHNSON HIGH SCHOOL	01	104.70
P25-01353	GOODHEART WILLCOX PUBLISHER	TEXTBOOKS & WORKBOOK FOR DANIEL CACHO	CAREER & TECHNICAL PREPARATION	01	2,382.83
P25-01354	SNAPWIZ INC	PEAR ASSESSMENT {WATSON}	JOHN F. KENNEDY HIGH SCHOOL	01	125.00
P25-01355	HANNIBAL'S CATERING & EVENTS	HANNIBAL'S CATERING	DEPUTY SUPERINTENDENT	01	6,231.15
P25-01356	SIERRA NEVADA JOURNEYS	SIERRA NEVADA JOURNEYS	LEATAATA FLOYD ELEMENTARY	01	3,590.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01357	WA KRAPF INC MAGNATAG VISIBLE SYSTEMS	MASTER SCHEDULER BOARD	JOHN F. KENNEDY HIGH SCHOOL	01	1,850.78
P25-01358	NASCO	HMS- INSTRUCTIONAL MATERIALS 2024-25SY	HIRAM W. JOHNSON HIGH SCHOOL	01	124.98
P25-01359	BSN SPORTS LLC	WOMEN'S SOCCER UNIFORMS 2024-25SY	LUTHER BURBANK HIGH SCHOOL	01	4,069.77
P25-01360	CONTINENTAL ATHLETIC SUPPLY	FOOTBALL UNIFORMS 2024-25SY	LUTHER BURBANK HIGH SCHOOL	01	5,561.00
P25-01361	BSN SPORTS LLC	MEN'S SOCCER UNIFORMS 2024-25SY	LUTHER BURBANK HIGH SCHOOL	01	4,069.77
P25-01362	BLICK ART MATERIALS	ART SUPPLIES- BLICK 2024-25SY	PONY EXPRESS ELEMENTARY SCHOOL	01	492.56
P25-01363	THE HOME DEPOT PRO	AFTER SCHOOL CUSTODIAL SUPPLIES 2024-25SY	HEALTH PROFESSIONS HIGH SCHOOL	01	977.22
P25-01364	BSN SPORTS LLC	GIRLS BASKETBALL SHOOTING UNIFORM 2024-25SY	ROSEMONT HIGH SCHOOL	01	1,015.54
P25-01365	BSN SPORTS LLC	WRESTLING HEADGEAR 2024-25SY	ROSEMONT HIGH SCHOOL	01	945.84
P25-01366	PASCO SCIENTIFIC INC	ADAPTER FOR SCIENCE 2024-25SY	ROSEMONT HIGH SCHOOL	01	98.12
P25-01367	ULINE	PAPER COLD CUPS - LISA STEVENS 2024-25SY	EARLY LEARNING & CARE PROGRAMS	12	907.07
P25-01368	PACIFIC OFFICE AUTOMATION	RISO SUPPLIES	CROCKER/RIVERSIDE ELEMENTARY	01	1,029.55
P25-01369	SCHOOL SPECIALTY	TRIMMER PAPER STAKCUT Q-523570	CAROLINE WENZEL ELEMENTARY	01	378.53
P25-01370	NSAV SOLUTIONS	PROJECTOR BULB FOR SCIENCE CLASS	AMERICAN LEGION HIGH SCHOOL	01	174.98
P25-01371	SAFE CONVENTION CENTER	VENUE FOR 2025 GRADUATIONS	DEPUTY SUPERINTENDENT	01	42,650.00
P25-01372	J'S COMMUNICATIONS INC	TWO WAY RADIO	WASHINGTON ELEMENTARY SCHOOL	01	1,114.03
P25-01373	REHABMART LLC	504 EQUIPMENT - HOYER LIFT & SLING	HEALTH SERVICES	01	3,953.12
P25-01374	TARADIGM INC	TARADIGM BLUEBEAM - RENEWAL OF REVU	FACILITIES SUPPORT SERVICES	01	2,262.00
P25-01375	THE SHADE CARE CO INC	CONFIRMING TREE SERVICE @ CAL MIDDLE	FACILITIES MAINTENANCE	01	660.00
P25-01376	THE SHADE CARE CO INC	CONFIRMING TREE REMOVAL @ CAL MIDDLE	FACILITIES MAINTENANCE	01	1,350.00
P25-01377	SACRAMENTO COUNTY PLANNING AND ENV REVIEW	0262-461 NICHOLAS NEW CONST-TRAFFIC SIGNAL EQUIP	FACILITIES SUPPORT SERVICES	21	21,400.00
P25-01378	SCUSD - US BANK CAL CARD	TURF TIRES FOR THE KUBOTA TRACTOR	FACILITIES MAINTENANCE	01	2,026.67
P25-01379	ORIENTAL TRADING CO, ACCT 2520 80	ATTENDANCE INCENTIVES 2024-25SY	CAROLINE WENZEL ELEMENTARY	01	512.64
P25-01380	PASCO SCIENTIFIC INC	ALUMINUM TRACK 2024-25SY	WEST CAMPUS	01	163.27

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01381	CAROLINA BIOLOGICAL SUPPLY CO ACCT #121087	SCIENCE/ BIOLOGY LAB SUPPLIES 2024-25SY	WEST CAMPUS	01	3,069.44
P25-01382	ARBOR SCIENTIFIC	PHYSICS - FLYING PIG 2024-25SY	WEST CAMPUS	01	65.54
P25-01383	AMAZON CAPITAL SERVICES	HEADPHONES WITH MICROPHONES	JOHN H. STILL - K-8	01	532.70
P25-01384	FOLLETT CONTENT SOLUTIONS LLC	LIBRARY BOOKS	CALIFORNIA MIDDLE SCHOOL	01	1,432.43
P25-01385	MATTERHACKERS INC	INST MATS FOR ENGINEERING CLASS	ENGINEERING AND SCIENCES HS	01	2,075.10
P25-01386	FREY SCIENTIFIC	M.S. SCIENCE DEPT - DISECTION SUPPLIES	UMOJA INTERNATIONAL ACADEMY	01	54.81
P25-01387	LEXIA LEARNING SYSTEMS LLC	LEXIA LEARNING SYSTEMS LLC	NEW JOSEPH BONNHEIM	09	13,800.00
P25-01388	REV ROBOTICS LLC	ROBOT PARTS FOR ENGINEERING-INST MATS	ENGINEERING AND SCIENCES HS	01	1,202.69
P25-01389	PRO-ED INC	PSYCHOLOGIST PROTOCOLS 2024-25SY	SPECIAL EDUCATION DEPARTMENT	01	194.66
P25-01390	THE HOME DEPOT PRO	THEATRE BACKGROUND ART SUPPLIES 2024-25SY	LUTHER BURBANK HIGH SCHOOL	01	175.84
P25-01391	THE HOME DEPOT PRO	CERAMICS CLASSROOM SUPPLIES 2024-25SY	JOHN F. KENNEDY HIGH SCHOOL	01	177.35
P25-01392	AAA GARMENTS & LETTERING INC	PE CLOTHES SY 24-25 - ADDTL SIZES	WILL C. WOOD MIDDLE SCHOOL	01	2,590.43
P25-01393	PEARSON CLINICAL ASSESSMENT OR DERING DEPARTMENT	MATERIAL-PROTOCOL [REDACTED] 24-25SY	SPECIAL EDUCATION DEPARTMENT	01	432.28
P25-01394	PACIFIC OFFICE AUTOMATION	RISO TONER	PONY EXPRESS ELEMENTARY SCHOOL	01	657.56
P25-01395	AMAZON CAPITAL SERVICES	USB-C connector 2024-25SY	CONTINUOUS IMPRVMT & ACNTBLTY	01	73.35
P25-01396	DUMMIES UNLIMITED	CJA INSTRUCTIONAL SUPPLIES	JOHN F. KENNEDY HIGH SCHOOL	01	2,240.06
P25-01397	BSN SPORTS LLC	STADIUM SHELTER ARTWORK	HIRAM W. JOHNSON HIGH SCHOOL	01	1,273.68
P25-01398	BSN SPORTS LLC	ATHLETIC SUPPLIES 2024-25 SY	HIRAM W. JOHNSON HIGH SCHOOL	01	1,195.61
P25-01399	ODP BUSINESS SOLUTIONS LLC	JCBA INSTRUCTIONAL MATERIALS 2024-25SY	HIRAM W. JOHNSON HIGH SCHOOL	01	97.10
P25-01400	PACIFIC OFFICE AUTOMATION	RISO MANAGEMENT COPIER SUPPLIES	NEW JOSEPH BONNHEIM	09	657.56
P25-01401	THE HOME DEPOT PRO	CHILD DEVELOPMENT CUSTODIAL SUPPLIES	ISADOR COHEN ELEMENTARY SCHOOL	01	1,094.89
P25-01402	AMAZON CAPITAL SERVICES	CONNECT CENTER/LGBTQ+ SUPPLIES 24-25 SY	STUDENT SUPPORT&HEALTH SRVCS	01	412.87
P25-01404	AMAZON CAPITAL SERVICES	504 - EVACUATION CHAIR 2024-25SY	HEALTH SERVICES	01	275.13
P25-01405	AMAZON CAPITAL SERVICES	C&I BOOK STUDY 2024-25SY	CURRICULUM & PROF DEVELOP	01	992.71

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P25-01406	AMAZON CAPITAL SERVICES	ELA BOOKS - BARNES RM D4 2024-25SY	UMOJA INTERNATIONAL ACADEMY	01	152.00
P25-01407	AMAZON CAPITAL SERVICES	EHS AMAZON - LORENA POON 2024-25SY	EARLY LEARNING & CARE PROGRAMS	12	403.55
P25-01408	CAPITAL PUBLIC RADIO UNDERWRITING	CAPRADIO AD'S TO INCREASE ENROLLMENT	SAC NEW TECH EARLY COLLEGE HS	09	16,250.00
P25-01409	AMAZON CAPITAL SERVICES	FOLDING DOLLY/CAR WASH SUPPLIES -STAFF USE 24-25SY	NUTRITION SERVICES DEPARTMENT	13	926.38
P25-01410	DISCOUNT SCHOOL SUPPLY	PARENT CAFE - CHRISTINA ROSELI	EARLY LEARNING & CARE PROGRAMS	12	411.05
P25-01411	LAKESHORE LEARNING MATERIALS	LISBON PRESCHL ROOM 14 - MIKAELA SULLIVAN	EARLY LEARNING & CARE PROGRAMS	12	186.25
P25-01412	WIPEBOOK CORP	WIPEBOOK FLIPCHART	HIRAM W. JOHNSON HIGH SCHOOL	01	376.22
P25-01413	AMAZON CAPITAL SERVICES	HAND2MIND ADVANCING PHONICS 2024-25SY	MARTIN L. KING JR ELEMENTARY	01	97.86
P25-01414	ADI	ADI - COUNTER TOP WINDOW INTERCOM SYSTEM	RISK MANAGEMENT	67	1,324.22
P25-01415	ODP BUSINESS SOLUTIONS LLC	JCBA- INSTRUCTIONAL SUPPLIES	HIRAM W. JOHNSON HIGH SCHOOL	01	160.38
P25-01416	FOLLETT SOFTWARE	Follett License Renewal 24-25	TECHNOLOGY SERVICES	01	129,863.48
P25-01417	NATUREBRIDGE	NATUREBRIDGE	NICHOLAS ELEMENTARY SCHOOL	01	15,684.00
P25-01418	AMAZON CAPITAL SERVICES	DOOR BUZZERS 2024-25SY	FACILITIES MAINTENANCE	01	178.07
P25-01419	AVALON TRANSPORTATION LLC	ALL WEST BUS CJA FIELD TRIP	JOHN F. KENNEDY HIGH SCHOOL	01	1,576.05
P25-01420	MICHAEL'S TRANSPORTATION	TREAT AS CONFIRMING - MICHAELS TRANSPORTATION	WEST CAMPUS	01	1,332.00
P25-01421	SCOE FINANCIAL SERVICES	FINAL INVOICE FOR SLY PARK SCIENCE CAMP	A. M. WINN - K-8	01	4,950.50
P25-01422	AMAZON CAPITAL SERVICES	DESK SUPPLIES - DORIS, DENISE 2024-25SY	EARLY LEARNING & CARE PROGRAMS	12	27.74
P25-01423	AMAZON CAPITAL SERVICES	WHITEBOARD FOR ADMIN 2024-25SY	ENGINEERING AND SCIENCES HS	01	471.21
P25-01424	AMAZON CAPITAL SERVICES	ERGONOMIC MOUSE WIRELESS 2024-25SY	ROSA PARKS MIDDLE SCHOOL	01	27.18
P25-01425	MUSIC IN THE PARKS	MUSIC FESTIVAL FIELD TRIP TICKETS	WILL C. WOOD MIDDLE SCHOOL	01	3,670.00
P25-01426	THE HOME DEPOT PRO	EXT LEARNING CUSTODIAL SUPPLIES 2024-25SY	CAMELLIA BASIC ELEMENTARY	01	1,095.20
P25-01427	THE HOME DEPOT PRO	AFTER SCHOOL CUSTODIAL SUPPLIES 2024-25SY	OAK RIDGE ELEMENTARY SCHOOL	01	1,075.09
P25-01428	THE HOME DEPOT PRO	JANITORIAL AFTER SCHOOL BUDGET 2024-25SY	EDWARD KEMBLE ELEMENTARY	01	1,099.15
P25-01429	MCGRAW HILL LLC	MCGRAW HILL INVOICE	HEALTH PROFESSIONS HIGH SCHOOL	01	4,799.80
P25-01430	ASI PEAK ADVENTURES	CJA PEAK ADVENTURES CHALLENGE CENTER	JOHN F. KENNEDY HIGH SCHOOL	01	2,800.00

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PO Number	Vendor Name	Description	Location	Fund	Account Amount
P25-01431	AVALON TRANSPORTATION LLC	BRIGID BURDOCK, ECD, SAC STATE- COMPET.12/3/24	CAREER & TECHNICAL PREPARATION	01	1,745.63
P25-01432	AMAZON CAPITAL SERVICES	BATTERIES, ANTENNA, WHEEL CHAIR PARTS 2024-25SY	ROSEMONT HIGH SCHOOL	01	208.03
P25-01433	AMAZON CAPITAL SERVICES	INSTRUCTIONAL SEL 2024-25SY	SUCCESS ACADEMY	01	32.60
P25-01434	AMAZON CAPITAL SERVICES	ATTN: DAWN WEYMOUTH 2024-25SY	BUILDINGS & GROUNDS/OPERATIONS	01	739.46
P25-01435	STEVEN TSUYUKI	CPA LAW AND SOCIAL JUSTICE FIELD TRIPS	LUTHER BURBANK HIGH SCHOOL	01	3,539.04
P25-01436	G2SOLUTIONS INC	DOJ - LIVESCAN SOFTWARE UPDATES- RECRUITMENT	HUMAN RESOURCE SERVICES	01	2,812.56
TB25-00017	SAVVAS	2nd grade Spanish Math Additional Practice WkBk	LIBRARY/TEXTBOOK SERVICES	01	1,383.56
TB25-00018	LITERACY RESOURCE LLC dbaHEGGE RTY PHONEMIC	J. Sloat Heggerty Re-Order	LIBRARY/TEXTBOOK SERVICES	01	96.79
Total Number of POs			507	Total	9,564,917.11

Fund Recap

Fund	Description	PO Count	Amount
01	General Fund	405	8,440,606.67
09	Charter School	20	186,435.04
11	Adult Education	9	114,155.40
12	Child Development	46	22,280.84
13	Cafeteria	9	409,478.25
21	Building Fund	17	389,007.25
61	Cafeteria Enterprise Fund	1	1,629.44
67	Self Insurance	1	1,324.22
		Total	9,564,917.11

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Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Changes

	<u>New PO Amount</u>	<u>Fund/ Object</u>	<u>Description</u>	<u>Change Amount</u>
B25-00200	30,000.00	13-4710	Cafeteria/Food	10,000.00
B25-00202	42,000.00	13-4710	Cafeteria/Food	22,000.00
B25-00255	100,000.00	13-4710	Cafeteria/Food	50,000.00
B25-00257	249,931.00	13-4710	Cafeteria/Food	94,999.20
B25-00260	100,000.00	13-4710	Cafeteria/Food	35,000.00
B25-00262	220,000.00	13-4710	Cafeteria/Food	100,000.00
B25-00270	7,500.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00
B25-00275	5,000.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00-
B25-00278	8,000.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00
B25-00295	300.00	01-5810	General Fund/Tickets/Fees/Regis.for Parents	200.00
B25-00333	29,000.00	01-4320	General Fund/Non-Instructional Materials/Su	8,778.71
B25-00336	.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00-
B25-00371	17,000.00	01-4320	General Fund/Non-Instructional Materials/Su	7,000.00
B25-00418	45,000.00	01-4320	General Fund/Non-Instructional Materials/Su	9,488.07
B25-00419	.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00-
B25-00434	7,500.00	01-4320	General Fund/Non-Instructional Materials/Su	5,000.00-
B25-00444	12,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
B25-00490	100,000.00	13-4710	Cafeteria/Food	30,000.00
B25-00521	305,515.00	13-4710	Cafeteria/Food	140,000.00
B25-00524	570,000.00	13-4710	Cafeteria/Food	432,361.00
B25-00603	175,000.00	13-4710	Cafeteria/Food	100,000.00
B25-00607	125,000.00	13-4710	Cafeteria/Food	75,000.00
B25-00614	25.00	09-5832	Charter School/Transportation-Field Trips	9,975.00-
B25-00697	6,000.00	01-4310	General Fund/Instructional Materials/Suppli	3,500.00
B25-00722	3,653.85	01-5832	General Fund/Transportation-Field Trips	21,346.15-
B25-00745	6,500.00	01-5832	General Fund/Transportation-Field Trips	11,000.00-
B25-00747	5,499.48	01-5832	General Fund/Transportation-Field Trips	5,399.48
B25-00775	5,100.00	01-5832	General Fund/Transportation-Field Trips	1,250.00-
B25-00788	25.00	09-5832	Charter School/Transportation-Field Trips	9,975.00-
B25-00811	92,500.00	01-5690	General Fund/Other Contracts, Rents, Leases	7,500.00
B25-00829	2,324.35	01-5832	General Fund/Transportation-Field Trips	4,213.44-
CHB25-00086	10,400.00	01-4310	General Fund/Instructional Materials/Suppli	2,800.00
CHB25-00096	4,000.00	01-4320	General Fund/Non-Instructional Materials/Su	2,000.00
CHB25-00114	7,000.00	01-4310	General Fund/Instructional Materials/Suppli	2,000.00
CHB25-00120	7,500.00	11-4320	Adult Education/Non-Instructional Materials/Su	5,000.00
CHB25-00145	9,250.00	01-4310	General Fund/Instructional Materials/Suppli	1,750.00
CHB25-00176	18,000.00	01-4310	General Fund/Instructional Materials/Suppli	6,000.00
CHB25-00179	6,000.00	01-4310	General Fund/Instructional Materials/Suppli	4,000.00
CHB25-00203	9,600.00	01-4310	General Fund/Instructional Materials/Suppli	3,000.00

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Includes Purchase Orders dated 10/15/2024 - 11/14/2024 ***

PO Changes (continued)

	New PO Amount	Fund/ Object	Description	Change Amount
CHB25-00212	10,000.00	01-4310	General Fund/Instructional Materials/Suppli	5,000.00
CS24-00422	21,840.00	21-6290	Building Fund/Inspection	2,640.00
CS25-00061	28,000.00	01-5800	General Fund/Other Contractual Expenses	3,000.00
CS25-00073	35,000.00	21-6250	Building Fund/Other Costs (Planning)	16,500.00
P24-00428	220,000.00	21-6200	Building Fund/Buildings (Improvements)	22,000.00-
P24-00970	334,579.00	21-6200	Building Fund/Buildings (Improvements)	17,256.00-
P24-03079	2,952.72	01-5832	General Fund/Transportation-Field Trips	303.37
P24-03093	985,862.44	21-4320	Building Fund/Non-Instructional Materials/Su	12,262.82
		21-4410	Building Fund/Equipment \$500 - \$4,999	7,960.13
		21-5800	Building Fund/Other Contractual Expenses	2,294.05
			Total PO P24-03093	22,517.00
P24-04158	30,857.69	21-5800	Building Fund/Other Contractual Expenses	5,357.69
P24-04159	37,869.60	21-5800	Building Fund/Other Contractual Expenses	3,544.60
P25-00087	3,325.05	01-5690	General Fund/Other Contracts, Rents, Leases	382.53
P25-00320	331.67	12-4320	Child Development/Non-Instructional Materials/Su	23.48-
P25-00350	168,980.00	01-5800	General Fund/Other Contractual Expenses	4,922.00
P25-00468	62,287.08	01-4410	General Fund/Equipment \$500 - \$4,999	14,860.28
P25-00922	22.34	01-4310	General Fund/Instructional Materials/Suppli	4.40-
P25-00930	1,215.51	01-4320	General Fund/Non-Instructional Materials/Su	916.21
			Total PO Changes	1,132,676.67

Information is further limited to: (Minimum Amount = (999,999.99))

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1i

Meeting Date: December 19, 2024

Subject: Approve West Campus High School Cheer Competition in Las Vegas, NV from January 23-26, 2025

- 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 West Campus High School Debate Tournament in Las Vegas, NV from February 2-5, 2024

Background/Rationale: On February 2, five students, the debate coach, and one chaperone will travel by commercial airline to Las Vegas for 3 nights to participate at The University of Nevada Las Vegas Debate Tournament.

Financial Considerations: There is no cost to the district. Expenses will be paid by the Sacramento Urban Debate League.

LCAP Goal(s): College preparedness, increasing communication and critical thinking skills.

Documents Attached:

1. Out-of-state field trip documents

Estimated Time of Presentation: N/A

Submitted by: Mary Hardin Young, Deputy Superintendent

Jerad Hyden Instructional Assistant Superintendent

Approved by: Lisa Allen, 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 West campus high school Date 1 / 23 / 2025
 Teacher's Name Ernesto McCorkle Room # N/A Telephone # (916) 604-2677 Fax # 2677
 Field Trip Destination Las Vegas, Nevada

- 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 cheerleading competition

Depart Date 1 / 23 / 25 Time 3 am/pm Return Date 1 / 26 / 25 Time 12 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: 22 Funding Source _____ Financial Assistance Available? Yes No

Adult Chaperones:

(All clearances must be met prior to Field Trip Approval)

(Use a separate sheet if necessary)

	DRIVER			Fingerprint	Mandated Reporter Training	TB
1) _____	<input type="checkbox"/> yes	<input checked="" 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>Celeste Velasco</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	2) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no
3) <u>Ernesto McCorkle</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	4) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no
5) <u>Misa Mora</u>	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no	6) _____	<input type="checkbox"/> yes	<input type="checkbox"/> no

Principal Approval _____ Date 12/4/24

Segment IAS/Department Head Approval _____ Date 12/4/24

Risk Management Approval (if applicable) _____ Date 12/10/24

Distribution: Refer to the Field Trip Information Form RSK1066 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: ALC
 (Initials)

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

School Name West campus High school Date 1 / 23 / 2025

Teacher's Name _____ Room # _____ Telephone # _____

Field Trip Destination Las Vegas, Nevada

Reason for travel School cheer Nationals (competition)

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:

 12, 4, 24
 Principal Date

 12, 10, 24
 Risk Management Dept. Date

 12, 4, 24
 Segment Administrator Date

 12, 11, 24
 Superintendent Date

/ /
 Board Approval Date

TRAVEL REQUEST FORM (ACC-F014)
Sacramento City Unified School District

Request to Attend: <input checked="" type="checkbox"/> Conference/Workshop <input type="checkbox"/> Business Meeting	Purpose for Attending: <input 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 # _____
---	---	--

School/Department West campus High School Date 12/2/24
 Date(s) of Event 1/23/25 - 1/26/25 Location Las Vegas, NV
 Event Title (attach brochure) Jamz School Cheer Nationals

Purpose* Cheer Competition.
 (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 participate in extra-curricular activities and social event
 How will this activity/event be used and shared? Students return with new skills and share w/ team members

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>Ernesto McCorkle</u>	<u>Coach</u>	<u>No</u>		
		No		
		No		
		No		
		No		

****IF A SUBSTITUTE IS NEEDED, SEND A COPY OF THIS FORM TO PERSONNEL, BOX 770** Additional Attendees Attached

Approvals: <u>John McMorlock</u> <u>12/5/24</u> Principal/Department Head Signature & Print Name Date <u>[Signature]</u> <u>12/6/24</u> Cabinet Level or Designee Signature Date <u>[Signature]</u> <u>12/10/24</u> Chief Business Officer Signature Date <u>[Signature]</u> <u>12/11/24</u> Superintendent or Designee Signature Date	District cost for all attendees (estimate) Registration Fee *** <u>0</u> Meals included? <input type="checkbox"/> B <input type="checkbox"/> L <input type="checkbox"/> D Lodging _____ Transportation _____ Meals _____ Other _____ TOTAL <u>0</u>
---	---

Categorical Budget Code(s): N/A \$ 0
 General Fund/Unrestricted no expense to district \$ 0

***If any meals are included in the cost of registration, how many of each: Breakfast _____ Lunch _____ Dinner _____

Prepayment Requested: All checks will be sent to the site/department unless prior arrangements have been made (with AP) to pick up check

Requisition #	Dollar Amount
Registration Fee	_____
Hotel	_____
Airfare ****	_____
Car Rental ****	_____



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1j

Meeting Date: December 19, 2024

Subject: Approve Minutes for the November 7, 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 November 7, 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 November 7, 2024, Regular Board of Education Meeting

Estimated Time of Presentation: N/A
Submitted by: Lisa Allen, Superintendent
Approved by: Lisa Allen, Superintendent



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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)
Justine Chueh-Griffith, Student Member

Thursday, November 7, 2024

5:00 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

Community Conference Rooms

5735 47th Avenue

Sacramento, CA 95824

MINUTES

2024/25-6

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

The meeting was called to order at 5:00 p.m.

Member Present:

Member Rhodes

Member Singh

Member Pritchett

Member Jeane

Member Villa

Members Absent:

Member Kayatta

Member Phillips

Student Board Member Chueh-Griffith

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. 2024070719, OAH Case No. 2024070465, and OAH Case No. 2024071050)*
- 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 recommendation on the following student expulsions from 24-25: Expulsions #6, #7, #8, and #9 of the 2024/2025 school year (David Van Natten)*
 - 3.5 *Government Code 54957- Public Employee Appointment (a) Approve- Assistant Superintendent, Early Learning and Care*

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

The meeting was called back to order at 6:07 p.m.

- 4.1 *The Pledge of Allegiance*
- 4.2 *Broadcast Statement*
- 4.3 *Stellar Student introduced by Board Member Chinua Rhodes*

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

There were 3 announcements that came out of closed session.

- The Board approved a settle agreement related to special education services by a vote of 6-0 with Member Kayatta absent.*
- The Board approved a settlement agreement related to OAH Case No. 2024070719 and OAH Case No. 2024071050 each one separately by a vote of 6-0 with Member Kayatta absent.*
- The Board approved the following appointment by a vote of 6-0 with Member Kayatta absent, the Board approved the appointment of Mikako Fisher-Hill as Assistant Superintendent of Early Learning and Care.*

6.0 AGENDA ADOPTION

The Board adopted the agenda unanimously.

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.

Sonja Correa

Laura Kerr

Victor Ward

Norman Hernandez

Jackie Haigh

Terrence Gladney

Elia Bassin

Deborah Wilson

Amelia Valentine

8.0 COMMUNICATIONS

8.1 Employee Organization Reports:

- *SCTA- Nikki Milevsky wanted to say congratulations to SEIU and the District for reaching a TA this week. With the resolution of that dispute, they hope that the focus can be turned to solving systemic problems, and recruiting and retaining classified staff that our students so desperately need. The teachers met with their bargaining team last night to talk about their proposal to use the agreed upon funds that they recouped from the state penalty, and how to use those funds to support our students. They hope that things can move really quickly in that area, and they can come to an agreement. With the developments at the federal level, Ms. Milevsky shared that we must acknowledge that many of our students, families, and colleagues are very stressed, and deeply concerned about the future. Ms. Milevsky shared that we need to work together as a school community to find support and resources to get through this uncertain time, and we have a lot of work ahead of us to continue to provide a safe environment for all of our students.*
- *SEIU- No update*
- *TCS- No update*
- *Teamsters- No update*
- *UPE- No update*

8.2 District Advisory Committees:

- *Student Advisory Council- SAC has been in continuous collaboration with Facilities and the LGBTQ+ Support Services the last few months to follow up on the gender neutral bathroom initiative and resolution that was passed last year. A survey will be sent out to different school sites to get an understanding of how the initiatives has gone into effect at their school site and how they feel about their gender neutral restrooms. They began their meetings for the Student Mental Wellness Committee. Currently, it's comprised of Student Advisory Council members, however, they are soon going to start recruiting high school students from other school sites. SAC has begun deciding the initiatives that they will be working on this school year, and some areas of focus are substance abuse, student discipline, and student nutrition.*
- *Community Advisory Committee- No update*
- *District English Learner Advisory Committee- No update*
- *Local Control Accountability Plan/Parent Advisory Committee- Terrence Gladney shared that LCAP/PAC had a meeting Monday night, but they did not decide who would be making an official statement. Out of respect for being a committee, Mr. Gladney asked Member Jeane if there was anything she would like to offer since she was at the meeting. Member Jeane didn't have anything to share. Mr. Gladney shared that upon talking with other committee members, that they hope to dive a little bit deeper into offering comments directly to the Superintendent for review, and having more authentic conversations in this space.*
- *Black/African American Advisory Board- Terrence Gladney shared that today in Black education history on November 7, 1876, Edward A. Bouchet became the first African American to graduate with a doctoral degree in physics from Yale. At the time, he was the 6th person to graduate with a doctoral degree. It took around 42 years for another African American to graduate with a doctoral degree in physics. As the B/AAAB, it's important that they do what they can to inform their spaces with the work and contributions of African Americans, because we cannot wait for this system that does not do so to do so. Last night, B/AAAB held their general body meeting. Their focus right now is to acknowledge that in 2019, the Board of Education committed to recommendations to improve the outcomes for Black students. They are seeking to have the board reaffirm their commitment to this body since it was incepted under the previous superintendent. They are looking to Superintendent Allen to reaffirm her commitment to them under her leadership, and to help them establish the vision as to how they are supposed to carry this work forward, and how*

collectively, they can accelerate the implementation of the recommendations.

- *Community Schools Advisory Committee-No update*
- *American Indian Education Program Parent Committee-A freshman at Rosemont High School, Vivian Tody, shared that she is the newly appointed student representative for the American Indian Education Program Parent Committee. Vivian highlighted that it is Native American Heritage Month. Vivian challenged the school board to collaborate on how we can meet responsibilities and make Native American Heritage Month something of substance, and more than just an art project for kids at school. Vivian shared her experience visiting Consumnes River College.*

9.0 SPECIAL PRESENTATION

9.1 Recognition of Outgoing Board Members (Board President Lavinia Phillips)

Board President Lavinia Phillips presented the recognition of outgoing board members to Member Pritchett and Member Villa. Member Pritchett and Member Villa shared their journey and highlights while sitting on the board. This is an information item.

*Public Comment:
Michael Pritchett
Cam Villa*

*Board Comment:
Member Pritchett shared how lucky Member Villa's community was to have her serving as their board member, and how she stood against so much fighting for them. Member Pritchett thanked Member Villa for all the work that she's done.
Member Villa thanked Member Pritchett for everything that she has done for her trustee area, the school board, and for the city as a whole. Member Villa shared that Member Pritchett should be incredibly proud of the 12 years that she has served, and thanked her for everything. Member Rhodes shared that this is a hard road and they have faced it together. Member Rhodes shared through the ups and downs, they have made it to a position to where the district is stronger for it. Member Rhodes thanked both members for their service, and their husbands for their work and support as well.
Superintendent Allen shared that anyone who gives of themselves as a public servant is incredibly special.*

Superintendent Allen shared that not everyone can do this role, and do it well, and take the scrutiny that comes at times with being a public servant.

Superintendent Allen thanked the board members for the work they have done for our students, for our schools, and for our community at large.

Member Singh shared that he appreciates the difficult conversations that were had with both board members, because it's easy to say that they don't agree on things, but often times he found them agreeing on a lot of things.

Member Singh shared that we fail to focus on things that we agree on, and focus on the things that we don't.

Member Singh shared that he can't imagine what 12 years feels like, and he'll see if he has the same conversation in 8 years, if that's what is written for him. Member Singh highlighted that he will probably get emails from Member Villa, because her daughter goes to school in his area, and he hopes that Member Villa will continue to be an advocate. Member Singh looks forward to working with Member Villa outside of the district.

Member Phillips presented both board members with their apple awards, and shared her appreciation for all the work that both members have done.

9.2 *Approve Resolution No. 3460: Recognition of Veteran's Day (Board Member Christina Pritchett)*

Member Pritchett presented Resolution No. 3460 for the recognition of Veteran's Day. The resolution was presented to IAS, Enrique Flores. This is an action item.

*Public Comment:
No public comment*

*Board Comment:
No Board comment*

Member Pritchett made a motion with a second from Member Villa. The Board voted 6-0 with Member Kayatta absent, and student preferential yes vote.

9.3 *Approve Resolution No. 3461: Recognition of Native American Heritage Month (Manpreet Kaur & Christina Prairie-Chicken)*

Nuhwa-Qawi Gomez presented Resolution No. 3461 for the recognition of Native American Heritage Month. This is an action item.

Public Comment:
No public comment

Board Comment:
Member Jeane appreciates Nuhwa-Qawi Gomez's focus and shared that the words she spoke really grabbed her heart. Member Jeane thanked her and shared that she plans to attend the Native American Heritage Month event at The Met.

Member Rhodes shared that he looks forward to attending the event and would like to know Miss Gomez needs any extra support.

Student Board Member Justine Chueh-Griffith thanked Nuhwa-Qawi for all that she's doing to bring this month into fruition and actually creating events surrounding it, so this isn't just a resolution that we're signing off on.

Member Singh shared that it's really important that our resolutions have teeth to them with meaning and power.

Member Singh shared that it's amazing that Nuhwa-Qawi is holding an event. Member Singh appreciates Miss Gomez for finding the courage to come up and talk to the Board about what she believes is missing.

Member Singh made a motion with a second from Member Pritchett. The Board voted 6-0 with Member Kayatta absent, and student preferential yes vote.

9.4 *Approve Resolution No. 3462: Recognition of 1984 Sikh Genocide (Board Member Jasjit Singh)*

Member Singh invited individuals from the Sikh Collegiate Federation to come up to the podium. Member Singh presented Resolution No. 3462 in recognition of the 1984 Sikh Genocide. This is an action item.

Public Comment:
No public comment

Board Comment:
Member Jeane thanked Member Singh for bringing this resolution forward.

Member Pritchett made a motion with a second from Member Rhodes. The Board voted 6-0 with Member Kayatta absent, and a student preferential yes vote.

9.5 *Student Support and Health Services Annual Report (Jacqueline Garner)*

Jacqueline Garner shared an overview of Student Support and Health Services, the services that they provide, tiered supports and student stories, and current and future work. This is an information item.

Public Comment:

No public comment

Board Comment:

Member Jeane asked to hear more about the site-based student support services team. Member Jeane wanted to know whose labor would this be if we didn't have the interns, and how do we start encouraging it to be something we're bringing in house. Member Jeane shared that she knows between ESSER funds and ELOP funds, and different COVID realities, that we're coming up on those funds expiring, and she sees that 44% of staff are expiring at the end of this school year. Member Jeane wants to know what staff are doing with working to sustain.

Member Pritchett thanked staff for giving the Board a visual of all the work being done and echoed the question around sustainability. Member Pritchett told staff to not be afraid to come to the Board with any needs.

Member Singh highlighted how students have expressed concerns around the state of our country, and understands that there have been conversations around support services, so Member Singh would like to hear what staff have been doing to provide students with reassurance.

10.0 COMMUNICATIONS

10.1 Student Member Report (Justine Chueh-Griffith)-Student Member Segura shared that it's been a pretty high tension environment at school the last two days. Member Chueh-Griffith shared that it's a really uncertain and crazy time for a lot of students. Member Chueh-Griffith shared that the words she has been hearing the most is "I'm scared". Member Chueh-Griffith shared that right now a lot of students are terrified not just for themselves, but for their friends and family. Member Chueh-Griffith shared how important it is right now for the school board to protect our students, and not just fight for our students, but fight alongside them right now.

10.2 Superintendent's Report (Lisa Allen)- Superintendent Allen thanked Student Member Chueh-Griffith for her words and the strength that she has to share her thoughts and what she's seen. Superintendent Allen gave a heartfelt thank you to the voters of Sacramento for their support for our latest school bond efforts. Superintendent Allen gave a

shout out to Mr. Ralston and Mr. Browning for all the work that they have done.

10.3 *President's Report (Lavinia Phillips)- No update*

10.4 *Information Sharing by Board Members-Member Rhodes gave a shout out to Mr. Ralston and mentioned how the community broadly supports our schools. Member Rhodes is very proud of the effort that was put together by all the partners to make this happen for our students.*

Member Singh is thankful to the community and thinks that it really speaks volumes of the level of work that staff has done, and they have been able to do as a board. Member Singh shared that there is a palpable difference and feeling on where we are headed. Member Singh wanted to acknowledge Student Board Member Chueh-Griffith for having such bravery to speak. Member Singh shared that he wants students and families to know that the board is there for them, and we are in this together.

11.0 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.

11.1 Items Subject or Not Subject to Closed Session:

11.1a Approve Grants, Entitlements and Other Income Agreements, Ratification of Other Agreements, Approval of Bid Awards, Approval of Declared Surplus Materials and Equipment, Change Notices and Notices of Completion (Janea Marking)

11.1b Approve Contracts Report >\$15,000 (Janea Marking)

11.1c Approve Personnel Transactions (Cancy McArn)

11.1d Approve Drainage Facility Maintenance Declaration with the County of Sacramento for Nicholas Elementary (Ben Wangberg)

11.1e Approve Business and Financial Report: Warrants, Checks and Electronic Transfers Issued for the period of September 1-30, 2024 (Janea Marking)

11.1f Approve Donations to the District for the Period of September 2024 (Janea Marking)

11.1g Approve Resolution No. 3459 Resolution of Intention to Convey Public Utilities Easement to County of Sacramento at Nicholas Elementary School (Ben Wangberg)

11.1h Approve Resolution No. 3456 Authorizing Piggyback Contract for Purchase of School Site Furniture Pursuant to Public Contract Code Section 20118 (Janea Marking)

11.1i Approve Staff Recommendations for Expulsions #6, #7, #8, and #9 of the 2024/2025 school year (David Van Natten)

11.1j Approve Stormwater Treatment Device Access and Maintenance Agreement with the County of Sacramento for Nicholas Elementary (Ben Wangberg)

Public Comment:

No public comment

Board Comment:

No Board comment

Member Villa made a motion with a second from Member Rhodes. The board voted 6-0 with Member Kayatta absent, and a student preferential yes vote.

12.0 BUSINESS AND FINANCIAL INFORMATION/REPORTS **Receive Information**

12.1 Business and Financial Information: Enrollment and Attendance Report- Month 1, Ending Friday, September 13, 2024 (Janea Marking)

13.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ November 21, 2024, 5:00 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting
- ✓ December 19, 2024, 5:00 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting

14.0 ADJOURNMENT

The meeting adjourned at 8:27 p.m.

Lisa Allen, 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 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# 13.1k

Meeting Date: December 19, 2024

Subject: Approve Minutes for the November 21, 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 November 21, 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 November 21, 2024, Regular Board of Education Meeting

<p>Estimated Time of Presentation: N/A Submitted by: Lisa Allen, Superintendent Approved by: Lisa Allen, Superintendent</p>
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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)
Justine Chueh-Griffith, Student Member

Thursday, November 21, 2024

5:00 p.m. Closed Session

6:00 p.m. Open Session

Serna Center

Community Conference Rooms
5735 47th Avenue
Sacramento, CA 95824

MINUTES

2024/25-7

1.0 OPEN SESSION / CALL TO ORDER / ROLL CALL

The meeting was called to order at 5:00 p.m.

Members Present:

*Member Kayatta
Member Rhodes
Member Phillips
Member Jeane
Member Pritchett*

Member Absent:

*Member Villa
Student Board Member Chueh-Griffith*

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 54957.6 (a) and (b) Negotiations/Collective Bargaining SCTA SEIU, TCS, Teamsters, UPE, Non-Represented/Confidential Management (Cancy McArn)*
- 3.2 *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Complaint*
- 3.3 *Education Code 35146- The Board will hear staff recommendation on the following student expulsions from 24-25: Expulsion #11 2024/2025 (David Van Natten)*
- 3.4 *Government Code 54957- Public Employee Appointment (a) Approve- Assistant Superintendent, Business Services*

4.0 CALL BACK TO ORDER/PLEDGE OF ALLEGIANCE

The meeting was called back to order at 6:01 p.m.

- 4.1 *The Pledge of Allegiance*
- 4.2 *Broadcast Statement*
- 4.3 *Stellar Student introduced by Board Member Taylor Kayatta*

5.0 ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION

There was one announcement that came out of closed session.

- *By a vote of 5 to 0 with Board Members Villa and Singh absent, the Board approved the appointment of Cindy Tao as Assistant Superintendent of Business Services.*

6.0 AGENDA ADOPTION

The Board adopted the agenda unanimously with Members Singh, Pritchett, and Villa absent.

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.

Elias Bassin

8.0 COMMUNICATIONS

8.1 *Employee Organization Reports:*

- *SCTA- Nikki Milevsky shared that tonight is another significant night, and they are pleased to announce that this week they reached an agreement to add reading intervention teachers at every elementary school in our entire district, and at our highest needs schools, we will be adding two reading intervention specialists. Nikki Milevsky shared that we are in the middle of being in the second year of a constructive relationship. With the re-election of Trustee Rhodes, and the election of Michael Benjamin, Jose Navarro, and April Ybarra in the open seats suggests that this momentum will only continue to get stronger. The spirit of cooperation was modeled in another meeting this week, where SCTA teachers met with Dan Schallock, Iris Taylor, and Becky Bryant. Nikki Milevsky wanted to recognize that the path of cooperation began four years ago when Lavinia Phillips made the decision to take on Sacramento's political establishment and run for the school board. In the four years that Member Phillips has been on the board, President Phillips has been an unwavering champion for our students here at Sacramento City Unified, and particularly, our African American students.*
- *SEIU- No update*
- *TCS- No update*
- *Teamsters- No update*
- *UPE- No update*

9.0 **SPECIAL PRESENTATION**

9.1 *Recognition of Outgoing Board Member (Superintendent Lisa Allen)*

Superintendent Allen presented the outgoing board member recognition for President Lavinia Phillips. This is an information item.

*Public Comment:
Damian Harmony*

*Board Comment:
Member Jeane shared that Member Phillips has such a big heart, and she just opens up her arms so wide to embrace it all. Member Jeane shared that Member Phillips is such a fierce advocate, and her voice will be missed.*

9.2 *Black Parallel School Board Action Plan First Quarterly Update (Dr. Gregory Peters)*

Geovanni Linares introduced Dr. Gregory Peters, who presented the Black Parallel School Board Action Plan first quarterly update. This is an information item.

*Public Comment:
Terrence Gladney*

Board Comment:

Member Jeane requested a list of the cohort schools for the year, so the board can know which ones in their areas are participating. Member Jeane would love to participate in the equity walks. At the bottom of the current highlights action plan, Dr. Gregory mentioned that there will be an important alignment with our bargaining units, and Member Jeane requested to hear how we plan to align with the bargaining units.

Member Kayatta thanked Dr. Peters for the presentation. Member Kayatta shared that he hears Dr. Peters, he agrees with him, and fully supports his work. Member Kayatta requested that an executive summary be created along with the quarterly updates, so it is accessible to parents. Member Kayatta shared that if there's a barrier that Dr. Peters is seeing, he would like Dr. Peters to share that information. Member Kayatta shared that there are a bunch of barriers in this district, and this is going to change a lot of the ways things are done here.

Member Jeane wanted to know what would be the board process to begin engaging in board policy work.

Member Phillips wants to sure that there is a clear line of communication with Dr. Peters.

Member Rhodes would like to explore an equity lens across all of the board policies.

Member Chueh-Griffith thinks it's great to see concrete plans on creating change in the district. Member Chueh-Griffith wanted to know what happens during the equity walks. Member Chueh-Griffith wanted to know if there are any plans in place to speak and hear from students about how they feel the action plan is being implemented.

Member Phillips shared that we are on the precipice of monumental change.

10.0 PUBLIC HEARING

10.1 *Material Revision to Sol Aureus College Preparatory Charter Petition (Amanda Goldman, Ed.D)*

Dr. Amanda Goldman introduced the material revision for the Sol Aureus College Preparatory Charter Petition. Dr. Goldman introduced Mr. Hernandez, who requested the Board approve Resolution No. 3458 for TK at Sac Prep. This is an action item.

*Public Comment:
David Mack*

*Board Comment:
Member Jeane shared that it sounds like there may have been some changes in the expectations in the relationship between the district and Sol Aureus College Prep, or how we communication, and asking charters to provide the board with information. Member Jeane shared that maybe that felt abrupt or unfamiliar, but it wasn't the intention. Member Jeane shared that there have been changes with the board over the last couple of years, and they are just asking for more transparency, accountability, and information. Member Jeane hopes that the relationship continues.*

Member Kayatta made a motion with a second from Member Jeane. The Board voted 4-0 with Members Singh, Pritchett, and Villa absent, and student preferential yes vote.

*10.2 Determination Hearing for Charter Renewal for Sol Aureus College Preparatory School
(Amanda Goldman, Ed.D)*

Dr. Amanda Goldman introduced the charter renewal for the Sol Aureus College Preparatory School. Dr. Goldman introduced Mr. Hernandez, who highlighted staff recommendations, track record of success, response to SCUSD, and next steps. This is an action item.

*Public Comment:
David Mack
James Driscoll
Vanessa Cuevas
Michelle Perez
Alex Mecredy*

*Board Comment:
Member Phillips confirmed that the board has an option*

to renew for 5, 6, or 7 years. Member Phillips shared that there are still populations that even though beat the state according to Mr. Hernandez, it still speaks to the larger issue. Member Phillips has never heard of Sol Aureus until she became a board member, and wants to know what is the push to get people to come to Sac Prep.

Member Kayatta shared that when he decided to run for the school board, Mr. Hernandez was one of the first people he spoke with, and talked about what is a charter school versus a district school. Member Kayatta shared that charters are held to a higher standard, and with that higher standard, they get the flexibility to try new things to be innovative, and to meet the needs of families that aren't being met by traditional schools.

Member Kayatta shared that we have an excellent example of the charter law being implemented in California in a way that it should be, and in a way that benefits families. Member Kayatta is proud to have this school in his trustee area and neighborhood.

Member Jeane appreciates the high standard of the bylaws and how they want a board to fill the roles and have experience. Member Jeane shared that she would like to go with Option B and wants conditions with the ability to continue the conversation and working together. Member Jeane is requesting a 5-year renewal, because she is already concerned with the law saying every 5 years when the average board member is a 4-year term. Member Jeane shared that while charters are held to higher standards, in some ways they are not, and there are laws that the school district has to follow that charter schools do not.

Member Phillips made a motion for Option A with 5-years with no second. Member Jeane made a motion for Option B with 5-years with a second from Member Rhodes. The Board voted 4-0 with Members Singh, Pritchett, and Villa absent, and student preferential yes vote.

10.3 *Public Hearing for Resolution No. 3463 Resolution to Convey Public Utilities Easement to County of Sacramento at Nicholas Elementary School (Ben Wangberg)*

Nathaniel Browning presented Resolution No. 3463 to convey public utilities easement to County of Sacramento at Nicholas Elementary School. Mr. Browning requested for the board to hold the public hearing. This is an

information item.

*Public Comment:
No public comment*

*Board Comment:
No public comment*

11.0 COMMUNICATIONS

11.1 Student Member Report (Justine Chueh-Griffith)- Member Chueh-Griffith shared that after fall break, they have the Mental Wellness Student Committee application is going to be sent out to high schoolers, and any high school student is able to apply if they can attend the meetings, and give input on what they think is best to improve mental wellness for high school students in the district. An additional survey will be sent out to high school students on gender neutral restrooms to understand how we are doing with gender neutral restroom implementation on campuses and what needs to be approved upon.

11.2 President's Report (Lavinia Phillips)- No update

11.3 Information Sharing by Board Members- Member Kayatta congratulated the incoming board members and shared that he looks forward to working with them. Member Rhodes shared that Project Be The Light will be held on December 8th. There is a block that is designated to be decorated with Christmas lights in his trustee area. This will give students the opportunity to get some volunteer hours. Students and family are welcome to come out and volunteer.

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 Contracts Report >\$15,000 (Janea Marking)

12.1c Approve Personnel Transactions (Cancy McArn)

12.1d Approval of Unauthorized Vendor Payments (Janea Marking)

12.1e Approve Purchase Order Report for the Period of September 15, 2024, through October 14, 2024 (Janea Marking)

12.1f Approve 2024-2025 Legal Contracts Increase Request (Janea Marking)

- 12.1g Approve Resolution No. 3464: Resolution Regarding Board Stipends (Lisa Allen)*
- 12.1h Approve Resolution No. 3465: Resolution Regarding Board Stipends (Lisa Allen)*
- 12.1i Approve Minutes for the October 24, 2024, Regular Board of Education Meeting (Lisa Allen)*
- 12.1j Approve C.K. McClatchy High School Trip to Orlando, FL from November 22-29, 2024 (Mary Hardin Young & Jerad Hyden)*
- 12.1k Approve CCTR Continue Funding Application for Fiscal Year (FY) 2025-2026 (Yvonne Wright)*
- 12.1l Approve Memorandum of Understanding Between SCUSD and SMUD Regarding Exemption of Commercial Electric Vehicle Program Data Metering Requirements (Chamberlain Segrest)*
- 12.1m Approve Resolution No. 3463 Resolution to Convey Public Utilities Easement to County of Sacramento at Nicholas Elementary School (Ben Wangberg)*
- 12.1n Approve 24-25 Visual and Performing Arts AMS Budget Approval (Yvonne Wright & CJ DeAngelus)*
- 12.1o Approve Staff Recommendation for Expulsion #11 of the 2024-25 school year (David Van Natten)*
- 12.1p Approve Retention of 5 Consultant Firms for RFQ #24-112104 Solar Projects, in Response to Request for Qualifications (Janea Marking)*
- 12.1q Approve the Annual Organization Meeting Date of December 19, 2024 (Lisa Allen)*

*Public Comment:
Terrence Gladney*

*Board Comment:
Member Kayatta requested to pull 12.1f for discussion. Member Kayatta wants to approve this, but wants to discuss the legal costs briefly. Member Kayatta shared that a year and a half ago, the board made some motions and took some actions related to improving our legal services. Member Kayatta wants to make sure that the board doesn't forget that, because the legal fees are going up by 25% and they are already extremely high. Member Kayatta really wants to try to get a Chief Counsel who can bring legal services in house and to control the outside costs.*

Member Phillips made a motion to approve the consent agenda excluding 12.1f with a second from Member Kayatta. The Board voted 4-0 with Members Singh, Pritchett,

and Villa absent, and student preferential yes vote.

Member Kayatta made a motion to approve 12.If with a second from Member Jeane. The Board voted 4-0 with Members Singh, Pritchett, and Villa absent, and student preferential yes vote.

13.0 FUTURE BOARD MEETING DATES / LOCATIONS

- ✓ *December 19, 2024, 5:00 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*
- ✓ *January 16, 2025, 5:00 p.m. Closed Session, 6:00 p.m. Open Session, Serna Center, 5735 47th Avenue, Community Room, Regular Workshop Meeting*

14.0 ADJOURNMENT

The meeting adjourned at 8:10 p.m.

Lisa Allen, 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 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# 13.11

Meeting Date: December 19, 2024

Subject: Approve Staff Recommendation for Expulsions 12, 13, 14, and 15 of the 2024-25 school year

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

Division: Deputy Superintendent's Office; Student Hearing and Placement Department

Recommendation: Approve staff recommendation for Expulsions 12, 13, 14, and 15 of the 2024-25 school year

Background/Rationale: N/A

Financial Considerations: N/A

LCAP Goal(s): College and Career Ready Students

Documents Attached: N/A

Estimated Time of Presentation: N/A

Submitted by: David Van Natten, Director, Student Hearing and Placement

Approved by: Lisa Allen, Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1m

Meeting Date: December 19, 2024

Subject: Approve Labor Partner Agreements

- 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: The recommendation is to approve Labor Partner Agreements.

Background/Rationale: The District has an immediate need to ensure there is no disruption to services provided to students. The District has worked with Sacramento City Teachers Association (SCTA) and the Service Employees International Union (SEIU) to allow for outside contractors to provide the services noted within the attached MOUs in order to meet the needs of students. Additionally, professional learning opportunities for teachers, as identified in the MOU, is to help meet the educational needs of students.

Financial Considerations: The District will continue to work to recruit and retain employees in the areas of need identified in the MOUs. As staff are hired and begin providing services, as noted in their job descriptions, then the need for outside contractors will reduce. The additional professional learning opportunities for teachers, as identified in the MOU, is to help meet the educational needs of students.

LCAP Goal(s): Graduation Outcomes, Academic Outcomes, and Welcoming and Safety Outcomes

Documents Attached: Labor Partners Agreements

1. Sacramento City Teacher Association (SCTA)
2. SEIU, Local 1021

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Chief Human Resources Officer & Lead Negotiator

Approved by: Lisa Allen, Superintendent

NM

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Sacramento City Teachers Association (SCTA)**

**Temporary Use of Outside Contractors related to the School Nurse Position for providing
Direct Diabetes Care Services**

August 21, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District ("District" or "SCUSD") and the Sacramento City Teachers Association ("SCTA"), collectively "the Parties," regarding utilizing the services of outside contractors to fill vacant School Nurse positions, to provide coverage for training newly hired Nurses, and additional diabetic care to students in the District for a limited term. The District and the SCTA hereby agrees as follows:

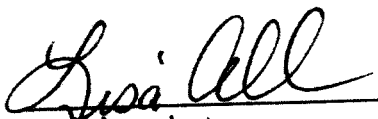
1. For a period of three weeks ¹⁴ school days, starting on August 19, 2024 and through September 6, 2024, the District may utilize the services of outside contractors to fill a total of 18 full-time equivalents (FTEs) in the position of School Nurse to provide Direct Diabetes Care Services.
2. The District's expectation is that the contracted amount will not exceed \$72,360 (18 agency staff @ \$67/hour x 4 hours per day x 15 work days = \$72,360).
3. Vendors for the contract will be selected from those listed in Appendix A. If the Vendors list in Appendix A are unable to provide the required staff, the District will meet with SCTA to discuss alternatives.
4. The District and SCTA will meet by August 30, 2024, to review the school nurse vacancies at that time and determine whether there is a continued need to utilize the services of the outside contractors to fill those vacancies and to ensure that students receive direct diabetic care services. If an agreement is reached to extend the term of this MOU, the District and SCTA shall memorialize such agreement in writing or through electronic communication.
5. In the event that student direct diabetic care needs necessitate utilizing the services of outside contractors beyond the number of outside contractors specified in Paragraph 1 above, the District and SCTA agree that the District shall notify SCTA of such need and the District and SCTA shall meet to discuss the need and determine if there is an agreement to increase the use of outside contractors to meet this increased need. If an agreement is reached to increase the use of the outside contractors, the District and SCTA shall memorialize such agreement in writing.

6. This MOU meets the terms of Paragraph 3 of the October 24, 2018 settlement agreement between the District and SCTA regarding the HIPPO MD grievance ("October 24, 2018 Settlement Agreement"), which provides, in part, that:

[T]he District agrees that it will not subcontract out SCTA bargaining unit work without prior notice to and the written agreement of SCTA. In the event of an emergency, an agreement to subcontract will not be unreasonably denied. "Emergency" for purposes of this paragraph would include a circumstance where the District has posted a position for a reasonable period of time in an effort to provide legally mandated services to students, but has been unable to fill the position.

7. This MOU is limited only to the use of outside contractors to fill vacancies, cover for training newly hired nurses, and meet students' needs for direct diabetes care services in the school nurse position for the term specified herein or any term subsequently agreed to in writing by the District and SCTA.
8. Except as provided in this MOU, the District confirms that it is not currently using and will not seek authorization from the SCUSD Board of Education to use outside contractors to fill any other vacancies related to SCTA-bargaining unit work in the Health Services Department, without the expressed written agreement of SCTA in accordance with the Hippo MD October 24, 2018 Settlement Agreement. This paragraph does not include contracts with Non-Public Schools, which provide services to District students that are not considered to be SCTA bargaining unit work.
9. This MOU shall automatically terminate on September 6, 2024, unless extended by mutual written agreement of the Parties.


For the District:



Superintendent
Lisa Allen

Date: 8/22/24

For SCTA:



President
Nikki Milevsky

Date: 8/21/24

NM

Appendix A
(list of Agencies)

Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Sacramento City Teachers Association (SCTA)

**Temporary Use of Outside Contractors related to the School Nurse Position for providing
Direct Diabetes Care Services**

August 21, 2024

1. **Action Supportive Care Service (vendor#125900)**
7777 Greenback Ln. Ste. 208
Citrus Heights, CA 95610
(916) 933-6901

2. **Amergis (vendor#108282) – formerly Maxim**
1050 Fulton Ave. Ste. 235
Sacramento, CA 95825
(916) 614-9539

NW

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Sacramento City Teachers Association (SCTA)**

**Temporary Use of Outside Contractors for Language, Speech and Hearing Specialist [also known
as Speech Language Pathologist, or "SLPs"] Positions in SCUSD**

August 29, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District ("District" or "SCUSD") and the Sacramento City Teachers Association ("SCTA"), collectively "the Parties", regarding utilizing the services of outside contractors to fill vacant Language Speech and Hearing Specialists LSHS/SLP positions in the District for a limited term. The District and the SCTA hereby agrees as follows:

1. The District currently has:
 - a. 102.9 LSHS/SLP allocated FTE,
 - b. 35.6 LSHS/SLP currently filled FTE, and
 - c. 67.3 LSHS/SLP vacant FTE.
2. For a period of one hundred twenty (120) days, starting on August 28, 2024 and through December 20, 2024, the District may utilize the services of outside contractors (appendix A) to fill the 67.3 full-time equivalents (FTEs) vacancies in the position of LSHS/SLP.
3. The District's expectation is that the contracted amount will not exceed \$4,603,320 (67.3 agency staff @ \$150 /hour x 6 hours per day x 76 work days = \$4,603,320).
4. The District and SCTA will meet at least thirty (30) days prior to December 20, 2024, to review the LSHS/SLP vacancies at that time and determine whether there is a continued need to utilize the services of the outside contractors to fill those vacancies to ensure that students receive legally mandated services consistent with their Individualized Education Plans ("IEP"). If agreement is reached to extend the term of this MOU, the District and SCTA shall memorialize such agreement in writing or through electronic communication.
5. In the event student needs, as determined by a speech and language assessment and/or a student's IEP team, necessitate utilizing the services of outside contractors beyond the number of outside contractors specified in Paragraph 1 above, the District and SCTA agree that the District shall notify SCTA of such need and the District and SCTA shall meet to discuss the need and determine if there is an agreement to increase the use of outside contractors to meet this increased need. If agreement is reached to increase the use of the outside contractor, the District and SCTA shall memorialize such agreement in writing or through electronic communication.
6. This MOU meets the terms of Paragraph 3 of the October 24, 2018 settlement agreement between the District and SCTA regarding the HIPPO MD grievance ("October 24, 2018 Settlement Agreement"), which provides, in part, that:

[T]he District agrees that it will not subcontract out SCTA bargaining unit work without prior notice to and the written agreement of SCTA. In the event of an emergency, an agreement to subcontract will not be unreasonably denied.


"Emergency" for purposes of this paragraph would include a circumstance where the District has posted a position for a reasonable period of time in an effort to provide legally mandated services to students, but has been unable to fill the position.

7. This MOU is limited only to the use of outside contractors to fill vacancies in Language, Speech and Hearing Specialist positions LSHS/SLP for the term specified herein or any term subsequently agreed to by the District and SCTA.
8. Except as provided in this MOU, the District confirms that it is not currently using and will not seek authorization from the SCUSD School Board to use outside contractors to fill any other vacancies related to SCTA-bargaining unit work in the Special Education Department, without the expressed written agreement of SCTA in accordance with the Hippo MD grievance settlement. This paragraph does not include contracts with Non-Public Schools, which provide services to District students that are not considered to be SCTA bargaining unit work.
9. This MOU shall automatically terminate on December 20, 2024, unless extended by mutual written agreement of the Parties.

Appendix A:

Jabber Gym
Pro Care
SPG
Growing HC
Stepping Stone
Capital Speech
Capital Kids
Covelo Group
School Steps

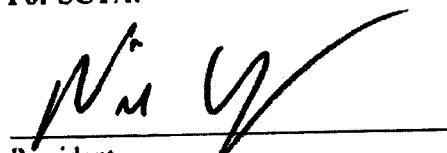
For the District:



Superintendent
Lisa Allen

Date: 8/30/24

For SCTA:



President
Nikki Milevsky

Date: 8/30/24

JW

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Sacramento City Teachers Association (SCTA)**

Proposition 28 Arts Plan Implementation

September 24, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District (“District” or “SCUSD”) and the Sacramento City Teachers Association (“SCTA”), collectively “the Parties”, regarding Proposition 28 Arts Plan Implementation plan. The District and the SCTA hereby agree as follows:

Scope of Work:

1. Utilizing Proposition 28 funding the District hopes to improve student outcomes through the establishment of:
 - a. The expansion of Visual and Performing Arts Teacher FTE at the elementary and secondary levels, and one Training Specialist FTE in the central office.
 - b. Artist Residency Contracts to supplement existing programs where VAPA Teachers have not yet been hired.

Staffing:

2. The District will negotiate the final Teacher, Itinerant VAPA job description with SCTA by October 31st 2024.
3. Current 4.6 FTE in the position of Teacher, Traveling Music will be reclassified into the Teacher, Itinerant VAPA positions with their seniority intact under completion of the job description in #2.
4. The District will allocate 22.4 additional FTE in the position of Teacher, Itinerant VAPA with the following initial placements at the school sites listed in Appendix A:
 - a. 11.6 FTE Itinerant VAPA Teachers
 - i. 6.1 Itinerant Music
 - ii. 4.5 Itinerant Art
 - iii. 1.0 Itinerant Theater or Dance
 - b. 9.8 FTE Secondary Single Subject Music, Theater, Art or Dance
5. The Itinerant VAPA Teachers will collaborate with site leaders/teachers to ensure alignment with Proposition 28 Grant Funding and the District Arts Plan.

NW

6. The District will use the support of the Itinerant VAPA Teachers at Elementary school sites to provide additional prep time in alignment with Article 5 of the Collective Bargaining Agreement. The parties will meet by no later than the beginning of the second trimester to ensure equitable distribution of prep time at school sites that have Prop 28 funded VAPA teachers.
7. Using the 80% staffing allocation from Prop 28, each site may provide one after school elementary VAPA elective stipend to be used by any teacher that wishes to teach a VAPA class outside of the regular school day. The rate is consistent with the elementary intramural sport stipend that sites receive from Student Support Services. (Category F: \$1338)
8. Utilizing Prop 28 funding that was directly allocated to the Central Office, and in alignment with the District Strategic Arts Plan, the VAPA Department will hire one VAPA Training Specialist (TS) position to support instructional best practices, prepare and deliver professional learning for all teachers, and facilitate collaborative time for VAPA teachers.
9. The District will meet with SCTA to discuss additional and/or changes to sites and placements prior to the 25-26 school year.
10. The Parties agree that the hiring of the VAPA Teachers shall be consistent with the collective bargaining agreement.

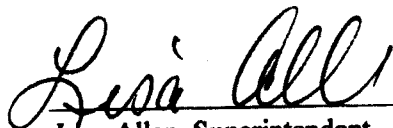
Artist Residency Contracts

11. Utilizing Proposition 28 funding in the 2024-2025 school year, the District will seek to enter into contract with:
 - a. NorCal School of the Arts, with an amount up to \$645,000 (280 Residencies).
 - b. CLARA (E. Claire Raley Studios for the Performing Arts), with an amount up to \$275,000 (110 Residencies).
12. Through these contracts, the District will provide 10 week Artist Residency programs for classes beyond the number of classes which can be supported by the Teacher, Itinerant VAPA positions in the District.
13. Schools with a designated VAPA teacher may opt to purchase extra residencies, through CLARA, NorCal School of the Arts if they have remaining Prop 28 funds or if they wish to use other funding sources (i.e. PTA, grant funds, etc.).
14. The SCUSD teacher of record must remain in the classroom when a contracted Artist Residency is present.
15. Artist Residency programs shall be organized centrally through the VAPA Coordinator.
16. Artist residencies shall not be utilized in place of, or to supplant, VAPA teaching positions.

NW

17. The Agreement expires on June 30th, 2025. Both parties agree to meet by May 1st, 2025 to renew this MOU or amend it based on updated Proposition 28 hiring goals.

For the District:



Lisa Allen, Superintendent

9/25/24

Date

For SCTA:



Nikki Milevsky, President

9/24/24

Date

UN

Existing or New Position	FTE Increase	Proposed 24-25 Assignment	Filled/Vacant	New Hire?
Existing		Rosa Parks K-8 (.6 FTE 0724, .4 RF)	Filled	Transfer
Existing		John Still K-8		N
Existing		1.0 Rosemont Music	Filled	Y
Existing		1.0 FTE Will C Wood	Filled	N
Existing		1.0 FTE McClatchy HS	Filled	N
Existing		4 FTE Leonardo Da Vinci K-8 .4 FTE Fern Bacon MS. 2 FTE Travel	Filled	N
Existing		6 hours/week Music Librarian (Per Diem)	Filled	N
Existing		1.0 FTE HJHS	Filled	N
Existing		1.0 FTE Alice Birney K-8 (prep)	Filled	Y
Existing		1.0 FTE Kennedy HS	Filled	N
Existing		A.M. Winn K-8	Filled	N
Existing		1.0 FTE Bret Harie/Sloal	Filled	N
Existing		1.0 FTE Rosemont HS	Filled	No
Existing		1.0 Martin L. King Jr. K-8	Filled	No
Increased FTE	0.2	.5 FTE Sam Brannon (0724) .5 FTE Dixon (Prop 28)	Filled	Partial Re-assignment of existing teacher
Increased FTE	0.4	1.0 FTE Albert Einstein MS	Vacant (in process)	Y
Increased FTE	0.2	1.0 FTE Mivok (0724/Prop 28)	Filled	Partial Re-assignment of existing teacher
Increased FTE	0.4	.6 FTE Cal MS/.4 FTE @ Suitersville	Filled	Partial Re-assignment of existing teacher
NEW POSITION	1	1.0 FTE HJHS	Vacant (sub)(in process)	Y
NEW POSITION	1	1.0 FTE McClatchy HS (New Prop 28 Position)	Filled	Transfer
NEW POSITION	1	1.0 FTE Media Art CKM	Filled	Transfer
NEW POSITION	0.5	1.0 Burbank Music	Filled	Transfer
NEW POSITION	1	.5 Vocal Music Burbank	Vacant	
NEW POSITION	1	1.0 FTE Theater JFK	Vacant	
NEW POSITION	1	1.0 Theater Rosemont	Filled	New
NEW POSITION	1	.5 WCH/.5 Fern Bacon Art	Vacant	
NEW POSITION	0.6	.5 West Campus Theater	Vacant	
NEW POSITION	1	TRAINING SPECIALIST	Vacant	
NEW POSITION	1	ART	Filled	Nicolas RSP - Site Funded
NEW POSITION	1	ART	VACANT	Edward Kemble Elementary
NEW POSITION	1	ART	Filled	Elber Creek
NEW POSITION	1	ART	Filled	Suy:U
NEW POSITION	0.9	ART	VACANT	Earl Warren
NEW POSITION	0.6	ART	VACANT	H. W. Hartness Elementary
NEW POSITION	0.4	MUSIC	Filled	Phoebe A. Hearst Elementary
NEW POSITION	1	MUSIC	IN PROCESS	Crocker/Riverside Elementary

School #1 FTE	School #2	School #2 FTE	School #3	School #3 FTE
0.5	FTE Nicolas Elementary	0.5		
0.4	Cesar Chavez Intermediate	?		
0.6	Sequoia	0.4		
0.4	Oak Ridge	0.4	Pony Express	0.2
0.4	Abraham Lincoln Elementary	0.5		
0.2	John Bidwell Elementary	0.2	Susan B. Anthony Elementary	0.2
0.2	Isador Cuthen	0.2		
0.6	David Lubin Elementary	0.4		

NM

NEW POSITION	1	MUSIC		Caleb Greenwood Elementary	0.40	Ethel Phillips Elementary	0.40	William Land Elementary	0.20
NEW POSITION	1	MUSIC		Leelaata Floyd Elementary	0.20	James Marshall Elementary	0.30	Ethel I Baker Elementary	0.50
NEW POSITION	1	MUSIC	IN PROCESS	Carmella Elementary	0.40	Hubert H. Bancroft Elementary	0.40	Mark Twain .2FTE	0.20
NEW POSITION	1	MUSIC	IN PROCESS	Pacific Elementary	0.40	Parloway Elementary	0.40	Caroline Wenzel Elementary	0.20
NEW POSITION	0.7	MUSIC		Capital City Independent Study	0.50	Hollywood Park Elementary		Tahoe Elementary	0.2
NEW POSITION	1	DANCE		Bret Harte Elementary	Father Keith B. Kenny	Golden Empire Elementary	John D. Sloat Elementary	Matsuyama Elementary	
NEW POSITION	1	THEATER		John Cabrillo Elementary	Washington Elementary	Woodbine Elementary	New Joseph Bontheim (NJB) Community Charter	Martin Luther King, Jr.?	
Total NEW FTE	23								
NEW Itinerant VAPA	11.6								
New Secondary VAPA	9.4								
Proposed Itinerant Art	4.5								
Proposed Itinerant Music	6.1								
Proposed Itinerant Dance	1								
Proposed Itinerant Theater	1								



**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
And the
Sacramento City Teachers Association (SCTA)**

**Related to Compensation for Teachers to Participate in
Optional Professional Learning for
Language Essentials for Teachers of Reading and Spelling (LETRS)**

October 23, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District (“District” or “SCUSD”) and the Sacramento City Teachers Association (“SCTA”), collectively “the Parties”, regarding compensation for teachers participating in optional professional learning for the Language Essentials for Teachers of Reading and Spelling (“LETRS”). The District and the SCTA hereby agree as follows:

1. Teachers will have the opportunity to participate in LETRS professional learning in cohorts that consist of 4 units over the course of 1 year (Early Childhood LETRS) or 8 units over the course of 2 years (K-6 LETRS).
2. LETRS cohorts receiving paid stipends began in the 2023-2024 school year, will continue through the 2025-2026 school year, and may be extended by mutual agreement of the parties.

Early Childhood LETRS Training:

3. The parties agree that participation in the District’s Early Childhood LETRS cohorts is voluntary and teachers will receive two sub release days and a \$1500 stipend for completing four units of study over the course of one year.
4. The District agrees to compensate teachers at the end of the full four-unit course once the teacher has attended one 3-hour synchronous session for each unit, submitted all Bridge to Practice activities for each unit, and provided a Certificate of Completion for each unit.
5. There is one cohort of 22 teachers for the 2023-24 school year and one cohort of 18 teachers for the 2024-25 school year.

K-6 LETRS Training:

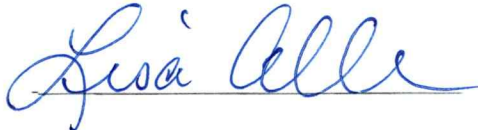
6. The parties agree that participation in the District’s K-6 LETRS cohorts is voluntary and teachers will receive a \$500 stipend for completing each unit of study, of which there are eight over the course of two years.

7. The District agrees to compensate teachers at the end of each unit once the teacher has attended one 6-hour synchronous session for the unit, submitted all Bridge to Practice activities for the unit, and provided a Certificate of Completion for the unit.
8. There are four cohorts of 20 teachers for the 2024-25 and 2025-26 school year.

Availability of Training:

9. The District will publicize LETRS training opportunities to all certificated staff. If there are more staff interested in participating than spaces available, spaces will be allocated to staff based on seniority, and a wait list will be generated.
10. Additional LETRS cohorts based on Teacher interest, the availability of funding, and availability of staff to facilitate, may be added by mutual agreement between the District and SCTA.
11. This MOU is non-precedent setting.
12. This MOU shall automatically terminate at the end of the 2025-2026 school year, unless extended by mutual written agreement of the Parties.

For the District:



Superintendent

Lisa Allen

For SCTA:




President

Nikki Milevsky

Date: 10/24/24

Date: 10/23/24



Memorandum of Understanding

By & Between

The Sacramento City Teachers Association (SCTA)
&
The Sacramento City Unified School District (SCUSD)

November 18, 2024

- 1. The MOU that is Triggered by the Approval of the Waiver:** As part of their reopener negotiations, the Sacramento City Unified School District (SCUSD) and the Sacramento City Teachers Association (SCTA) (collectively, the parties) agreed to resolve several outstanding matters related to make-up days and application of a potential waiver from the State of California resulting from the said make-up days. In May 2024, the state did approve SCUSD's application for the waiver thereby forgiving \$39,792,055 in penalties otherwise owed by SCUSD. That full agreement is attached as an appendix. The approval of the waiver triggers the following section in the parties' February 6, 2024 Settlement Agreement.


"In addition to the class size reduction set forth in II.A. above, the District will provide an \$8 million lump sum, which will be combined with the actual amount of the \$47 million penalty waived by the State Board of Education, to create a fund to increase certificated staffing to improve student services. Assuming the entire \$47 million penalty is waived, the resulting \$55 million fund will be used to create 92 additional certificated FTE positions beginning in the 2025-26 school year and continuing through the 2029-30 school year, after the conclusion of which year the District shall not be obligated to fund these additional positions unless mutually agreed to in writing. Should anything less than the full \$47 million penalty be waived, the resulting fund, comprising the \$8 million lump sum and the actual amount of the penalty waived by the State Board of Education, shall be used to fund new certificated FTE positions under the following formula: (total fund) / (\$120,000) / (5 years) = number of new FTE positions to be added in 2025-26 and throughout 2029-30."

- 2. Applicable Number of Additional FTEs:** According to the provisions of the MOU cited above:
 - a. The number of Full Time Equivalent (FTEs):** The number of FTEs added in 2025-26 school year and through 2029-30 school year shall be 83 FTE, as noted in Attachment A.
- 3. Allocation of the 83 FTE Positions Referenced in #2:** Using the SCUSD "Enrollment and Attendance Report, Month 1, Ending Friday, September 13, 2024" as the source document to determine the enrollment number, each elementary and K-8 school shall be allocated one (1) reading intervention teacher per school site. Any school site that has at least two hundred fifty (250) or more TK through grade 6 students combined with an unduplicated student percentage that is seventy percent (70%) or higher shall be allocated a

second reading intervention teacher. Reading intervention teachers established by this MOU will not supplant any other certificated staff assigned to any school site. The overall FTE shall not exceed the total 83 FTE noted in #2 above and will use existing facilities.

4. **Creation of a Reading Intervention Teacher Job Description:** The parties agree to meet to negotiate a new Reading Intervention Teacher job description with the final job description finalized no later than March 15, 2025. The job description will set forth the responsibilities of Reading Intervention Teachers including Tier 1 and Tier 2 reading intervention.
5. **Assignment of Reading Intervention Teachers at the Work Site:** The assignment of Reading Intervention Teachers will be reflective of the Reading Intervention Teacher job description. Accordingly, administrators may not assign Reading Intervention Teachers to assignments or duties that conflict with the Reading Intervention Teacher job description.
6. **Unfilled Reading Intervention Teacher positions:** For any Reading Intervention Teaching positions that are vacant during a school year, the District will provide the list of position and the number of unfilled FTEs. Upon request of SCTA, the parties will meet to negotiate over how the unspent dollars will be reallocated back into the SCTA bargaining unit. The unspent dollars for vacancies will be calculated on an annual basis by subtracting the actual dollars spent on staff (inclusive of benefits) filling the 83 positions from \$9,960,000 (83 x \$120,000). This will be determined based on unaudited actuals.
7. **Duration of the Reading Intervention Teacher Position Allocations:** As stated in the February 6, 2024 MOU, the positions shall begin in the 2025-26 school year and continue throughout the 2029-30 school year. Particularly in light of the parties ongoing discussion related to the design and implementation of Multi-tiered Systems of Support (MTSS), the parties may agree to extend the positions beyond the 2029-30 school year by mutual agreement.

For SCTA



Nikki Milevsky, President

11/20/24

Date

For SCUSD



Lisa Allen, Superintendent

11/20/2024

Date

NM

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Sacramento City Teachers Association (SCTA)**

Temporary Use of Outside Contractors for Assistive Technology Specialists [also known as "AT Specialists"] Position

November 20, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District ("District" or "SCUSD") and the Sacramento City Teachers Association ("SCTA"), collectively "the Parties," regarding utilizing the services of outside contractors to fill vacant AT positions in the District for a limited term. The District and the SCTA hereby agrees as follows:

1. For a period of up to 120 days, starting on December 28, 2024 and through June 30, 2025, the District may utilize the services of outside contractors to fill 2.0 full-time equivalents (FTEs) in the position of AT Specialists.
2. The District's expectation is that the contracted amount will not exceed \$219,432 (*1.25 x the AT Specialist daily rate, which is the predicted ratio based on highest contract rates in the 2024-2025 school year (Step 20 Column E on Special Education Teacher salary schedule = \$731.44 x 120 days x 2 FTE)*).
3. Vendors for the contract will be selected from those listed in Appendix A. If the Vendors list in Appendix A are unable to provide the required staff, the District will meet with SCTA to discuss alternatives.
4. The District will collaborate with SCTA to revise the Training Specialist, Special Ed . Position currently held by Ted Wattenberg into a Training Specialists Assistive Technology position by December 20, 2024. The position will be revised to reflect the responsibilities and duties currently being executed by Ted Wattenberg.
5. In addition to the Training Specialist, Assistive Technology position referenced in Paragraph 4, The District and the SCTA have agreed to a new Assistive Technology Specialists position description which is attached to this agreement. The District will make every attempt to post the 2.0 FTE positions by December 20, 2024, but no later than the end of January 2025.
6. The District and the SCTA will meet at least fifteen (15) days prior to June 30, 2025, to review the AT vacancies at that time and determine whether there is a continued need to utilize the services of the outside contractors to fill those vacancies to ensure that students receive legally mandated services consistent with their Individualized Education Plans ("IEP"). If an agreement is reached to extend the term of this MOU, the District and SCTA shall memorialize such agreement in writing or through electronic communication.
7. In the event student needs, as determined by an AT assessment and/or a student's IEP team, necessitate utilizing the services of outside contractors beyond the number of outside contractors specified in Paragraph 1 above, the District and SCTA agree that the District shall notify SCTA of such need and the District and SCTA shall meet to discuss the need and

determine if there is an agreement to increase the use of outside contractors to meet this increased need. If an agreement is reached to increase the use of the outside contractor, the District and SCTA shall memorialize such agreement in writing.


8. This MOU meets the terms of Paragraph 3 of the October 24, 2018 settlement agreement between the District and SCTA regarding the HIPPO MD grievance ("October 24, 2018 Settlement Agreement"), which provides, in part, that:

[T]he District agrees that it will not subcontract out SCTA bargaining unit work without prior notice to and the written agreement of SCTA. In the event of an emergency, an agreement to subcontract will not be unreasonably denied.

"Emergency" for purposes of this paragraph would include a circumstance where the District has posted a position for a reasonable period of time in an effort to provide legally mandated services to students, but has been unable to fill the position.

9. This MOU is limited only to the use of outside contractors to fill vacancies in AT Specialist position for the term specified herein or any term subsequently agreed to in writing by the District and SCTA.
10. Except as provided in this MOU, the District confirms that it is not currently using and will not seek authorization from the SCUSD Board of Education to use outside contractors to fill any other vacancies related to SCTA-bargaining unit work in the Special Education Department, without the expressed written agreement of SCTA in accordance with the Hippo MD October 24, 2018 Settlement Agreement. This paragraph does not include contracts with Non-Public Schools, which provide services to District students that are not considered to be SCTA bargaining unit work.
11. This MOU shall automatically terminate on June 30, 2025, unless extended by mutual written agreement of the Parties.

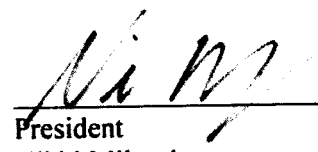
For the District:



Superintendent
Lisa Allen

Date: 12/10/24

For SCTA:



President
Nikki Milevsky

Date: 11/20/24

NM

Appendix A: Assistive Technology Services Vendor List

1. Jabbergym
2. Growing Healthy Children
3. Procare
4. SPG
5. Maxim
6. Capital Kids
7. Vocovision

NM

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Sacramento City Teachers Association (SCTA)**

School Assignment Overage Compensation for School Psychologists Assuming Additional School Site Assignments during the 2024-2025

November 20, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District ("District" or "SCUSD") and the Sacramento City Teachers Association ("SCTA"), collectively "the Parties", regarding compensation for School Psychologists who assume additional school site responsibilities beyond the contractual maximum of two sites during the 2024-2025 school year to address staffing shortages. The District and the SCTA hereby agrees as follows:

Compensation for School Psychologists Assuming Responsibility for Additional School Sites

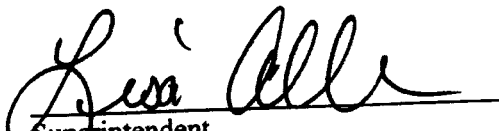
1. The District has determined that it needs to add at least four (4) additional psychologist permanent positions and one (1) additional limited-term psychologist position.
2. Due to extenuating circumstances and while the District is in the process of hiring those positions set forth in paragraph #1 above, the District needs a limited number of school psychologists to assume an additional assignment to support students at up to three (3) sites instead of the contractual limit of two (2). The District's initial determination of the eight (8) additional assignments that are needed are included in Appendix A. The parties recognize that those work sites may change.
3. The parties agree that those psychologists who provide coverage at sites beyond their regular assignment as set forth in paragraph #2 above will be expected to provide a limited scope of services only consisting of IEP participation, assessment of students and signing off on assessment plans.
4. To address current staffing shortages, a school psychologist may be offered one of the additional school assignments specified in Appendix A to provide the psychology coverage outlined.
5. The parties acknowledge that the 1:750 ratio of school psychologists to students is used to determine full-time equivalent (FTE) allocation, but does not represent a caseload limit and some psychologists may have school assignments with enrollments of fewer than 750 students while others may have more.
6. To the extent possible the District will level school assignments among School Psychologists. In assigning sites to school psychologists, the District strives to ensure an equitable distribution of students and schools.
7. Additional assignments will be offered based on seniority and with the mutual consent of the psychologist.

8. School Psychologists who have one of the additional school assignments identified in Appendix A will be compensated at the rate of \$90.00 per day to provide the additional psychology coverage.
9. In the event that the District identifies the need for additional sites in Appendix A, those additional needs will be shared with SCTA and those assignments offered.
10. For any psychologist who assumed one of the additional assignment listed in Appendix A prior to the date of this agreement shall be retroactively compensated at the rate outlined in #6 above beginning the first day after leveling of the 2024-2025 school year, September 10, 2024, or to the date they assumed the additional assignment whichever is later.
11. The District confirms that the per diems submitted by Janna Hickman for psychologist work beyond her eight (8) hour day from the beginning of the 2024-25 school year will be paid through the per diem process.

Other Terms

12. Parties will discuss staffing for the 2025-2026 school year no later than 30 days prior to the end of the 2024-2025 school year.
13. The District agrees that retroactive payments due to employees will be provided no later than 90 days of the signing of the agreement by both parties. Every attempt shall be made to ensure that on-going payments to Psychologists who assume additional school assignments that are submitted by the Timesheet for mid month payroll deadline (as defined in the payroll deadlines 2024-2025 memo (2024-2025 NO BS -38)) will be made on the 15th of the following month, but no later than the 15th of the following month.
14. This MOU shall automatically terminate on the last day of school in the 2024-25 school year, unless extended by mutual written agreement of the Parties.

For the District:

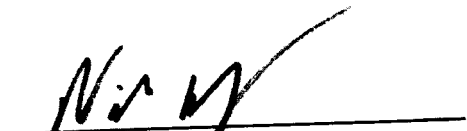


Superintendent

Lisa Allen

Date: 12/10/24

For SCTA:



President, SCTA

Nikki Milevsky

Date: 11/21/24

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Appendix A: Additional Psychology Assignments Needed 2024-25

School	Additional Psych's Needed to Cover the following: <ul style="list-style-type: none">● IEP Participation● Assess Students● Sign off on Assessment Plan
Rosemont	2
Alice Birney	2
GW Carver	2
Sol Aureus	1
John Morse	1

Appendix B: Non Public Agencies
(This list is not exhaustive, however the district agrees to share the names of new vendors if identified)

Appendix C: Memo 2024-2025 NO BS -38

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Service Employees International Union (SEIU)**

**Temporary Use of Outside Contractors Related to the Occupational Therapy Position for
Occupational Therapy Services.**

August 27, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District ("District" or "SCUSD") and the Service Employees International Union ("SEIU"), collectively "the Parties," regarding utilizing the services of outside contractors to fill vacant Occupational Therapy positions, to provide individual or group services for students in the areas of sensory-motor integrative dysfunction, fine/gross motor development, self-care and daily living skills. The District and SEIU hereby agree as follows:

1. For a period of twenty weeks, 83 school days, starting on August 19, 2024, and through December 31, 2024, the District may utilize the services of outside contractors to fill a total of 19 full-time equivalent (FTEs) that are currently vacant in the Occupational Therapy position.
2. The District will continue to actively recruit the 19 vacant FTE positions and will proportionately reduce the use of contracted services as new Occupational Therapists are hired.
3. The District's expectation is that the contracted amount will not exceed \$1,703,160 (*19 agency staff @ \$135/hour x 8 hours per day x 83 work days = \$1,703,160*).
4. Vendors for the contract will be selected from those listed in Appendix A listed below. If the Vendors listed in Appendix A are unable to provide the required staff, the District will meet with SEIU to discuss alternatives.
5. The District and SEIU will meet by November 30, 2024, to review the Occupational Therapy vacancies at that time and determine whether there is a continued need to utilize the services of outside contractors to fill those vacancies and to ensure that students receive direct occupational therapy services. If an agreement is reached to extend the term of this MOU, the District and SEIU shall memorialize such agreement in writing or through electronic communication.
6. In the event that student-direct occupational therapy necessitates utilizing the services of outside contractors beyond the number specified in Paragraph 1 above, the District and SEIU agree that the District shall notify SEIU of such need, and the District and SEIU shall meet to discuss the need and determine if there is an agreement to increase

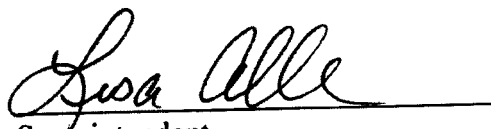
the use of outside contractors to meet this increased need. If an agreement is reached to increase the use of the outside contractors, the District and SEIU shall memorialize such agreement in writing.

7. This MOU is limited only to using outside contractors to fill vacancies, cover for Occupational therapists, and provide individual or group services for students in sensory-motor integrative dysfunction, fine/gross motor development, self-care, and daily living skills. Students' needs for the term specified herein or any term subsequently agreed to in writing by the District and SEIU.
8. This MOU shall automatically terminate on December 31, 2024, unless extended by mutual written agreement of the Parties.

Appendix A: Occupational Therapy Services Vendor List

1. Growing Healthy Seasons
2. Jabbergym
3. Capitol Kids
4. Northern California Rehabilitation
5. Northern California Children Therapy Center


For the District:



Superintendent
Lisa Allen

Date: 9/4/24

For SEIU:



President
Karla Faucett

Date: 9/3/2024

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Service Employees International Union (SEIU)**

Temporary Use of Outside Contractors related to Instructional Aide, Special Education positions who assist the classroom teacher in providing or reinforcing instruction in an assigned special education program.

August 27, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District ("District" or "SCUSD") and the Service Employees International Union ("SEIU"), collectively "the Parties," regarding utilizing the services of outside contractors to fill vacant Instructional Aide, Special Education positions, to assist in providing or reinforcing instruction in an assigned special education program. The District and the SEIU hereby agree as follows:

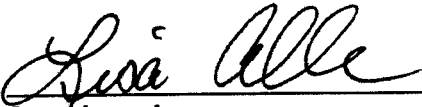
1. For a period of twenty weeks (134) of school days, starting on August 19, 2024, and ending on December 31, 2024, the District may utilize the services of outside contractors to fill a total of 178 vacancies consisting of 124.5 full-time equivalents (FTEs) in the position of Instructional Aide, Special Education.
2. The District will continue to actively recruit the 178 vacant positions and will proportionately reduce the use of contracted services as Instructional Aides, Special Education are hired.
3. The District's expectation is that the contracted amount will not exceed \$6,238,072.50 (this amount calculated below)
 - o 20 agency staff @ \$75/hour x 3 hours per day x 83 work days = \$373,500.00
 - o 1 agency staff @ \$75/hour x 2.5 hours per day x 83 work days = \$15,562.50
 - o 1 agency staff @ \$75/hour x 3.6 hours per day x 83 work days = \$22,410.00
 - o 156 agency staff @ \$75/hour x 6 hours per day x 83 work days = \$5,826,600
4. Vendors for the contract will be selected from those listed in Appendix A listed below. If the Vendors list in Appendix A are unable to provide the required staff, the District will meet with SEIU to discuss alternatives.
5. The District and SEIU will meet by November 30, 2024, to review the Instructional Aide, Special Education vacancies at that time and determine whether there is a continued need to utilize the services of outside contractors to fill those vacancies and ensure that all Special Education classroom teachers are provided with an instructional aide to reinforce instruction in their assigned special education program. If an agreement is reached to extend the term of this MOU, the District and SEIU shall memorialize such agreement in writing or through electronic communication.

6. In the event that the needs for Instructional Aides, Special Education necessitate utilizing the services of outside contractors beyond the number specified in Paragraph 1 above, the District and SEIU agree that the District shall notify SEIU of such need, and the District and SEIU shall meet to discuss the need and determine if there is an agreement to increase the use of outside contractors to meet this increased need. If an agreement is reached to increase the use of the outside contractors, the District and SEIU shall memorialize such agreement in writing.
7. This MOU is limited to using outside contractors to fill vacancies and ensure that all Special Education classroom teachers are provided with an instructional aide to reinforce instruction in their assigned special education programs for the term specified herein or any term subsequently agreed to in writing by the District and SEIU.
8. This MOU shall automatically terminate on December 31, 2024, unless extended by mutual written agreement of the Parties.

Appendix A: Instructional Aide - Special Education Vendor List

1. Learning Solutions
2. New Directions/ProCare

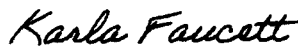
For the District:



Superintendent
Lisa Allen

Date: 9/6/24

For SEIU:



President
Karla Faucett

Date: 9/5/2024

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Service Employees International Union (SEIU)**

**Temporary Use of Outside Contractors related to IEP Designated Instructional
Paraprofessional, Special Education positions who provide 1 to 1 services to students
identified through the IEP process in an assigned special education program.**

November 6, 2024

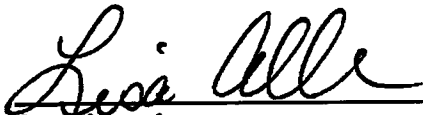
This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District (“District” or “SCUSD”) and the Service Employees International Union Local 1021 (“SEIU”), collectively “the Parties,” regarding utilizing the services of outside contractors to fill vacant IEP Designated Instructional Paraprofessional, Special Education (IEP DIPS) positions, to assist in providing or reinforcing instruction in an assigned special education program. The District and SEIU hereby agree as follows:

1. The District affirms that in accordance with Article 24 of the Collective Bargaining agreement that during the life of this agreement, any bargaining unit work that has been consistently and routinely performed by member(s) of the bargaining unit that are contracted out will not result in the loss of an employee’s existing job or hours.
2. The District currently identifies 379 students with IEPs that require a IEP DIPS to provide 1:1 services. The District currently has allocated:
 - a. 379 IEP Designated Instructional Paraprofessional, Special Education positions (IEP DIPS) , consisting of:
 - i. 18 IEP DIPS positions equaling 13.75 FTE that are currently filled, and
 - ii. 361 vacant IEP DIPS positions at 6 hours a day (.75 FTE) equaling 270.75 vacant FTE
2. For a period of 188 school days, starting on August 19, 2024, and ending on June 12, 2024, the District may utilize the services of outside contractors to fill a total of 361 vacant IEP DIPS positions consisting of 270.75 FTEs.
3. The District will continue to actively recruit the 361 vacant positions and will proportionately reduce the use of contracted services as IEP DIPS are hired.
4. The District’s expectation is that the contracted amount will not exceed \$24,432,480. This amount is calculated as follows:
 - a. *Agency IEP DIPS @ \$60/hour x 6 hours per day x 188 work days = \$24,432,480*
5. Vendors for the contract will be selected from those listed in Appendix A listed below. If the Vendors list in Appendix A are unable to provide the required staff, the District will share the updated list with SEIU. If the District is unable to provide the needed services

from the list of Agencies identified in Appendix A, the District will share an updated list with SEIU.

6. The District will share updated IEP DIP vacancies and the number of agency staff being utilized to fill those vacancies by December 20, 2024.
7. In the event that the needs for IEP DIPS necessitate utilizing the services of outside contractors beyond the number specified in Paragraph 1 above, the District and SEIU agree that the District shall notify SEIU of such need, and the District and SEIU shall meet to discuss the need and determine if there is an agreement to increase the use of outside contractors to meet this increased need. If an agreement is reached to increase the use of the outside contractors, the District and SEIU shall memorialize such agreement in writing.
8. This MOU shall automatically terminate on June 12, 2025, unless extended by mutual written agreement of the Parties.
9. This MOU is non-precedential and does not establish a past practice.


For the District:



Superintendent
Lisa Allen

Date: 11/14/24

For SEIU:



President
Karla Faucett

Date: November 13, 2024

Appendix A: IEP Designated Instructional Paraprofessional, Special Education Agency List

This is not an exhaustive list

1. Point Quest
2. New Directions/ProCare
3. Amerigis
4. Care
5. Learning Solutions
6. Speech Pathology Group

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Service Employees International Union (SEIU)**

Temporary Use of Outside Contractors to fill vacant Instructional Aide and special Education positions who assist the classroom teacher in providing and reinforcing instruction in the special education program.

November 25, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District (“District” or “SCUSD”) and the Service Employees International Union Local 1021 (“SEIU”), collectively “the Parties,” regarding utilizing the services of outside contractors to fill vacant allocated FTE in the position of Instructional Aide, Special Education (IA, SpEd), to assist in providing and reinforcing instruction in the special education program. The Parties hereby agree as follows:

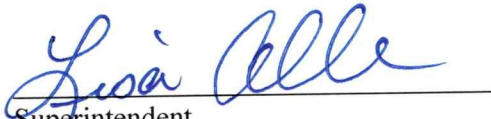
1. For a period of 104 school days, starting on January 6, 2024, and through June 12, 2025, the District may utilize the services of outside contractors to fill 123.1 vacant FTE in the position of Instructional Aide, Special Education IA, SpEd,.
 - Currently the District has:
 - 374.54 total FTE allocated in the position of IA, SpEd ,Education
 - 251.44 FTE are currently filled, and
 - 123.1 FTE are currently vacant
2. The District will continue to actively recruit the IA, SpEd vacant FTE and will proportionately reduce the use of contracted services as those positions are filled.
3. The total, up-to amount for these contracted services will not exceed \$5,761,080. This total is calculated from the following: *(123.1 FTE agency staff @ \$75/hour x 6 hours per day x 104 workdays) = \$5,761,080*.
4. Vendors for the contract will be selected from those listed in Appendix A listed below. If the Vendors listed in Appendix A are unable to provide the required staff, the Parties agree to meet to discuss alternatives.
5. The Parties agree to meet by April 30, 2025, to review the IA, SpEd vacancies and determine whether there is a continued need to utilize the services of outside contractors to fill those vacancies and to ensure that students receive IA, SPED services. Any new agreement reached between the Parties will be memorialized in writing or through electronic communication.
6. In the event that IA, SpEd vacancies necessitate utilizing the services of outside contractors beyond the number specified in Paragraph 1 above, the Parties agree to meet and discuss additional IA, SpEd needed. Any new agreement reached between the parties will be memorialized in writing or through electronic communication.
7. This MOU is limited only to using outside contractors to fill IA, SpEd vacancies for the term specified herein or any term subsequently agreed to in writing by the District and SEIU.

8. This MOU is non-precedent setting and shall automatically terminate on June 12, 2025, unless extended by mutual written agreement of the Parties.

Appendix A: Instructional Aide - Special Education Vendor List

1. Learning Solutions
2. New Directions/ProCare

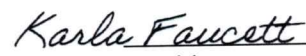
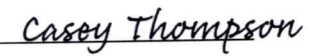
For the District:



Superintendent
Lisa Allen

Date: 12.13.24

For SEIU:

President
Karla Faucett

Date: 12/3/24

**Memorandum of Understanding
Between
Sacramento City Unified School District (SCUSD)
&
Service Employees International Union (SEIU)**

**Temporary Use of Outside Contractors Related to the Occupational Therapy Position for
Occupational Therapy Services.**

August 27, 2024

This Memorandum of Understanding (MOU) is between the Sacramento City Unified School District ("District" or "SCUSD") and the Service Employees International Union ("SEIU"), collectively "the Parties," regarding utilizing the services of outside contractors to fill vacant Occupational Therapy positions, to provide individual or group services for students in the areas of sensory-motor integrative dysfunction, fine/gross motor development, self-care and daily living skills. The District and SEIU hereby agree as follows:

1. For a period of twenty weeks, 83 school days, starting on August 19, 2024, and through December 31, 2024, the District may utilize the services of outside contractors to fill a total of 19 full-time equivalent (FTEs) that are currently vacant in the Occupational Therapy position.
2. The District will continue to actively recruit the 19 vacant FTE positions and will proportionately reduce the use of contracted services as new Occupational Therapists are hired.
3. The District's expectation is that the contracted amount will not exceed \$1,703,160 (*19 agency staff @ \$135/hour x 8 hours per day x 83 work days = \$1,703,160*).
4. Vendors for the contract will be selected from those listed in Appendix A listed below. If the Vendors listed in Appendix A are unable to provide the required staff, the District will meet with SEIU to discuss alternatives.
5. The District and SEIU will meet by November 30, 2024, to review the Occupational Therapy vacancies at that time and determine whether there is a continued need to utilize the services of outside contractors to fill those vacancies and to ensure that students receive direct occupational therapy services. If an agreement is reached to extend the term of this MOU, the District and SEIU shall memorialize such agreement in writing or through electronic communication.
6. In the event that student-direct occupational therapy necessitates utilizing the services of outside contractors beyond the number specified in Paragraph 1 above, the District and SEIU agree that the District shall notify SEIU of such need, and the District and SEIU shall meet to discuss the need and determine if there is an agreement to increase


the use of outside contractors to meet this increased need. If an agreement is reached to increase the use of the outside contractors, the District and SEIU shall memorialize such agreement in writing.

7. This MOU is limited only to using outside contractors to fill vacancies, cover for Occupational therapists, and provide individual or group services for students in sensory-motor integrative dysfunction, fine/gross motor development, self-care, and daily living skills. Students' needs for the term specified herein or any term subsequently agreed to in writing by the District and SEIU.
8. This MOU shall automatically terminate on December 31, 2024, unless extended by mutual written agreement of the Parties.

Appendix A: Occupational Therapy Services Vendor List

1. Growing Healthy Seasons
2. Jabbergym
3. Capitol Kids
4. Northern California Rehabilitation
5. Northern California Children Therapy Center

For the District:



Superintendent
Lisa Allen

Date: 9/4/24

For SEIU:

Karla Faucett

President
Karla Faucett

Date: 9/3/2024



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1n

Meeting Date: December 19, 2024

Subject: Approve New Citizen Bond Oversight Committee Member

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

Division: Facilities Support Services

Recommendation: Approve one new Citizens' Bond Oversight Committee Member:

- Brittany Turner

Background/Rationale: The purpose of a CBOC is derived from the provisions of Proposition 39 that specify the need to ensure accountability by informing the public concerning the expenditure of bond revenues. The CBOC reviews the expenditures of bond funds, ensuring that they are only spent on the construction, modernization, or replacement of school facilities in accordance with the bond language. The CBOC meets four times yearly and works with district staff to coordinate the agenda. During those meetings, the committee will receive reports from staff on the status of bond projects and expenditures and may tour facilities. Financial and performance audits will be presented annually for the committee's review.

The CBOC is also responsible for a year-end report to the Board of Education.

The CBOC shall consist of at least seven members from various categories, as outlined by California Education Code § 15282. One such category is a member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent-teacher association or a school site council. Ms. Brittany Turner would fulfill this requirement.

Financial Considerations: None

LCAP Goal(s): Goal 3, Welcoming and Safety Outcomes

Documents Attached:

1. Redacted BOE Recommendations-Revised

Estimated Time of Presentation: N/A

Submitted by: Chris Ralston, Assistant Superintendent, Facility Support Services

Approved by: Janea Marking, Chief Business and Operations Officer
Lisa Allen, Superintendent



**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOND OVERSIGHT COMMITTEE
MEMBERSHIP APPLICATION**

NAME:

Brittany

Olivia

Turner

(First)

(Middle)

(Last)

ADDRESS:

TELEPHONE:

[Redacted]

[Redacted]

(Residence)

(Cell or Residence)

(Mailing – if different)

Length of residency in the City of Sacramento: 3 Years

EMPLOYER: (Name)

[Redacted]

Customer Service Specialist

[Redacted]

(Address)

(Occupation)

ELIGIBILITY: *(Please check the appropriate box that applies to your application)*

Member active in the local business community - Name of business: _____

Member active in a senior citizens' organization – Name of organization: _____

Member active in a bona-fide taxpayers' association – Name of association: _____

Member who is a parent/guardian of a child enrolled in the District- School: Suy: u Elementary School

Member who is a parent/guardian of a child enrolled in the District and is active in a parent/teacher organization such as the parent teacher association or a school site council
School: Suy: u Elementary School


Member active in a labor organization – Name of Organization: _____

Member active in a community-based organization - Name of Organization: _____

Confirmation of above eligibility membership can be verified by contacting:

Name: [Redacted] Position: [Redacted] Phone: [Redacted]

FACILITIES, CONSTRUCTION OR FINANCE EXPERIENCES:

Organization	From: (Date)	To: (Date)	Position Held
	<u>05/2012</u>	<u>07/2022</u>	<u>Loan Processor</u>
<hr/>	<hr/>	<hr/>	<hr/>

EDUCATION:

School	Course of Study	Graduation Date/Degree
<u>CSU, Chico</u>	<u>Psychology</u>	<u>Bachelors 2011</u>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>

Additional Pertinent Courses or Training:

I have experience in administering and enforcing laws. I have many years ' experiences analyzing cash flow and structuring loans.

I have experiencing reviewing inspection reports and obtaining bids for completion. I have experience verifying documentation to avoid fraud or any type of financial dishonesty

Other Pertinent Skills Experience or Interests:

I have the ability to audit loans, invoices, billing/bids, and verify the validity of documents.

My role in real estate finance included auditing loans and combing through tax returns, bank statements line by line to show an accurate picture of the case flow.

PLEASE FURNISH BRIEF, WRITTEN RESPONSES TO THE QUESTIONS BELOW:

1. What do you see as the objectives and goals of the Bond Oversight Committee?

My objective is to apply my skills to benefit the school district that my son attends.

I want to ensure that funds are being allocated and spent appropriately. Also anyone that is involved in mismanaging funds will be held accountable.

2. What contributions would you bring to the Bond Oversight Committee?

I would bring all of my professional skills to the committee including ability to interpret guidelines and laws, ability to enforce and my abilities to review the financials of any business.

3. Describe in detail your involvement in the organization(s) you cite under the eligibility section of this application as qualifying you for committee membership?

I have been on the school site council for one year learning about the budget and School Plan for Student Achievement. I have voted on motions that have succeed.

I have also provided input on agenda items based on the needs of the children and stress the need for the school counselor to have more hours.

4. Additional information (optional):

I would appreciate the opportunity to make a difference as a parent.

I want to be involved in every step of the way of my sons education.

I also want to make sure the schools are accurately reporting all information to prevent the mishandling of funds.

My signature below certifies that I am currently a resident in the Sacramento City Unified School District.

Brittany Turner

(Print Name)

(Signature)

**PLEASE SUBMIT YOUR APPLICATION
TO THE OPERATIONS SUPPORT SERVICES OFFICE
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
EMAIL: ROBYN-MUTCHLER@SCUSD.EDU**



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1o

Meeting Date: December 19, 2024

Subject: Approve Memorandum of Understanding Between SCUSD and California Montessori Project Regarding Facilities Modernization Project

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

Division: Facilities Support Services

Recommendation: Review and approve the memorandum of understanding (MOU) between Sacramento City Unified School District (SCUSD) and California Montessori Project regarding the facilities modernization project.

Background/Rationale: The California Montessori Project has a current Facilities Use Agreement for the use of the old Thomas Jefferson Elementary site. They have recently been awarded a State Charter School Facilities Grant for \$5 million to modernize the facility. However, the grant requires a fifty percent (50%) local match. The attached MOU outlines that the District would provide the local matching funds from bond dollars in order to help address needed deferred maintenance and manage the construction project.

Financial Considerations: \$5 million from Measure H.

LCAP Goal(s): Goal 3 - Welcoming and Safety Outcomes

Documents Attached:

1. Memorandum of Understanding Between SCUSD and Capital Montessori Project Regarding Facilities Modernization Projects

Estimated Time of Presentation: NA

Submitted by: Nathaniel Browning, Director, Planning and Property Management

Approved by: Chris Ralston, Assistant Superintendent, Facilities Support Services

Janea Marking, Chief Business and Operations Officer

Lisa Allen, Superintendent

**MEMORANDUM OF UNDERSTANDING
BETWEEN
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
AND
CALIFORNIA MONTESSORI PROJECT
REGARDING
FACILITIES MODERNIZATION PROJECT**

This Memorandum of Understanding ("MOU") is entered into as of [Date] ("effective date"), by and between Sacramento City Unified School, ("District"), a California Public School District, and California Montessori Project, a California Nonprofit Public Benefit Corporation ("Charter School"), the manager of the California Montessori Project - Capitol Campus ("Charter School"). District and Charter School are referred to singularly as "Party" or collectively as "Parties."

RECITALS

WHEREAS, the District owns the previously named Thomas Jefferson Elementary School located at 2635 Chestnut Hill Drive in the City of Sacramento ("Facility");

WHEREAS, the District and Charter School entered into a Facility Use Agreement ("FUA") for the term July 1, 2024, to June 30, 2027, which became effective on May 16, 2024.

WHEREAS, the Charter School has leased the Facility from the District for more than a decade for the operating a Charter school;

WHEREAS, the District and the Charter School desire to undertake a facility improvement project ("Project") located at 2635 Chestnut Hill Drive, Sacramento, CA, 95832, which will improve the educational infrastructure for the benefit of the Charter School and the District;

WHEREAS, the Charter School has secured a Five Million and 00/100 Dollar (\$5,000,000) grant ("Grant") from the Charter School Facilities Grant Program to be applied towards the total cost of the Project;

WHEREAS, the Grant is contingent upon a local match of the full Grant amount;

WHEREAS, the District agrees to match the Grant with an amount of Five Million and 00/100 Dollars (\$5,000,000), and the Charter School agrees to provide any funding needed if the total Project budget exceeds \$10,000,000; and

WHEREAS, the District and Charter School agree that the District will carry out the project and the work will be performed by a contractor of the District's choosing in compliance with the Public Contract and Labor Codes; the work will be completed within the timeframe allowed pursuant to School Facility Program Regulation Sections 1859.105, 1859.166, and 1859.167 and as stipulated in the contract documents; and, the work will be completed with Charter School Facilities Program, Charter School, and local District matching funds as outlined herein.

NOW, THEREFORE, in consideration of the mutual covenants and conditions contained herein, the Parties agree as follows:

AGREEMENT

1. Project Description.

1.1 Scope of the Project. The Project will include the design, construction, and necessary improvements to buildings, classrooms, and grounds of the Facility, including, but not limited to, carpet, paint, and other deferred maintenance needs to prolong the life of the Facility.

1.2 Project Budget. The total budget for the Project shall be Ten Million and 00/100 Dollars (\$10,000,000), comprising:

1.2.1 Five Million and 00/100 Dollars (\$5,000,000) from the Grant;

1.2.2 Five Million and 00/100 Dollars (\$5,000,000) from the District as a matching contribution;

1.2.3 Any total Project costs that exceed Ten Million and 00/100 Dollars (\$10,000,000) shall be paid for, in full, by the Charter School.

1.3 Cost Allocation. The total budget will be divided as follows:

1.3.1 Twenty-five percent (25%) allocated for soft costs, which include, but not limited to, District oversight, architectural and engineering fees, permits, inspections, legal services, California Environmental Quality Act compliance, and other related expenses;

1.3.2 Seventy-five percent (75%) allocated for construction costs, including labor, materials, and construction management.

2. Funding.

2.1 Grant Administration. The Grant funds will be administered by the Charter School and shall be used exclusively for Project expenses. All expenditures must comply with the terms and conditions of the Grant.

2.2 District Matching Funds. The District will allocate the amount of funds outlined in Article 1.2. These funds shall be administered in accordance with the State of California laws and regulations as well as District policies. District matching funds must be expended only on approved Project-related expenses that will address deferred maintenance needs at the site.

2.3 Charter School Matching Funds. The Charter School will allocate the amount of funds outlined in Article 1.2. These funds must be deposited into a designated Project account managed by the District. The Charter School will be provided with regular reports on the use of these funds.

3. Project Management and Responsibilities.

3.1 District as Project Manager. The District will manage the Project, overseeing the design, bidding, construction, and completion phases. The District will be responsible for all Project contracts, compliance with applicable laws, and ensuring that construction adheres to agreed-upon specifications.

3.1.1 District will provide regular meeting times and updates to the Charter School, including but not limited to design input and updates, cost estimating and budget reports, construction progress, and any potential delays or changes to the Project scope and timeline.

3.2 Design and Approval. The design phase will involve consultation with the Charter School to ensure that the Project meets the educational and functional needs of the Charter School. Final design approval will rest with the District, subject to input from the Charter School.

4. Deadlines and Expenditure of Funds.

4.1 Project Timeline. The Parties agree to the following milestones and deadlines:

4.1.1 Estimated Division of State Architect Approval of Design Documents: December 2025

4.1.2 Estimated Board Approval of Construction Contract: March 2026

4.1.3 Estimated Construction Completion: October 2026

4.2 Expenditure Deadline. All funds, including Grant, District Matching funds, and Charter School matching funds, must be fully expended by December 31, 2027. Any unspent funds after this date will be subject to reallocation or return in accordance with applicable laws and regulations.

5. General Provisions.

5.1 Compliance with Laws. The Parties shall comply with all federal, state, and local laws and regulations governing the Project, including but not limited to labor laws, building codes, and environmental regulations.

5.2 Hold Harmless/Indemnification. To the fullest extent permitted by California law, Charter School shall defend, indemnify, and hold harmless District, its Board of Education and members, its agents, representatives, officers, consultants, employees, trustees, and volunteers (the "Indemnified Parties") from any and all losses, liabilities, claims, suits, damages, expenses, costs, recourses, penalties, fines, liabilities, and actions of any kind, nature, and description, including, but not limited to, attorneys' fees and costs, directly or indirectly arising out of, connected with, or resulting from the performance of this Agreement, Charter School's use of or presence in, on, or about the Premises or Property, or from any activity, work, or thing done, permitted, or suffered by Charter School, and their respective employees, volunteers, participants, partners, officers, students, clients, members, agents, contractors, customers, guests, attendees, invitees, staff, representatives, servants, concessionaires, invitees, or visitors in conjunction with the performance of this Agreement, including, but not limited to, personal or bodily injuries, illnesses, infectious diseases or bacterial or viral infections, death, property damage, theft or loss, or any non-compliance with any federal, state, or local laws, orders, regulations, or health and safety guidelines and unless caused wholly by the sole negligence or willful misconduct of the Indemnified Parties; and in case any action or proceeding be brought against District or the

Indemnified Parties, Charter School, upon notice from District, shall defend the same at Charter School's expense by counsel selected and approved in writing by District.

- 5.3 California Law.** This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in the County of Sacramento, California. Tenant shall include this provision in any and all written sublease agreements between Tenant and its sublessees.
- 6. Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties in regard to Tenant's use of the Premises for operation of its Program and supersedes all prior discussions, negotiations and agreements, whether oral or written pertaining to Tenant's use of the Premises. This Agreement may be amended or modified only by a written instrument executed by both Parties.
- 7. Severability.** Should any provision of this Agreement be determined to be invalid, illegal or unenforceable in any respect, such provision shall be severed and the remaining provisions shall continue as valid, legal and enforceable.
- 8. Attorneys' Fees.** In the event of any dispute under this Agreement, or the default by any Party of that Party's obligations hereunder, then the prevailing Party shall be entitled to recover, in addition to all other sums which may be due under the terms of this Agreement, all costs of suit, including reasonable attorneys' fees.
- 9. Waiver.** The waiver by either Party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.
- 10. Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective heirs, legal representatives, successors, and assigns.
- 11. Incorporation of Recitals and Exhibits.** The Recitals and each Exhibit attached hereto are hereby incorporated herein by reference and made part of this Agreement.
- 12. Counterparts.** This Agreement and all amendments, addendums and supplements to it may be executed in counterparts and transmitted by facsimile, and all counterparts together, whether original or facsimile, shall be construed as one document.
- 13. Authority.** Each person signing this Agreement represents and warrants that he/she is duly authorized and has legal capacity to execute this Agreement. Each Party represents and warrants to the other that the execution and delivery of this Agreement and the performance of such Party's obligations hereunder have been duly authorized, and this Agreement is valid and a legal agreement binding on such Party and is enforceable in accordance with its terms.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date above first written.

ACCEPTED AND AGREED:

DISTRICT:

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT,
a California Public School District

By: _____

Janea Marking,
Chief Business and Operations Officer

TENANT:

CALIFORNIA MONTESSORI PROJECT
a California Nonprofit Public Benefit
Organization, 501c3.

By: 

Title: Interim Superintendent



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1p

Meeting Date: December 19, 2024

Subject: **Approve Resolution No. 3466: Resolution Regarding Accounting of Developer Fees for Fiscal Year Ending June 30, 2024, Pursuant to Gov. Code Sections 66001(d) and 66006(b)**

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

Division: Facilities Support Services

Recommendation: Review and approve the proposed Annual Developer Fees Report and Five-Year Findings for Fiscal Year Ending June 30, 2024, and adopt Resolution No. 3466 Regarding Accounting of Developer Fees for Fiscal Year Ending June 30, 2024, Pursuant to Gov. Code Sections 66001(d) and 66006(b) as presented.

Background/Rationale: Government Code sections 66001(d) and 66006(b) require that within 180 days of the close of each fiscal year, school districts that collect school facilities fees (“developer fees”) make available to the public certain information regarding the collection and expenditure of developer fees collected under Education Code section 17620 et seq. and Government Code section 65995 et seq.

The developer fees collected can only be used for funding the construction and reconstruction of school facilities to accommodate student growth generated from the development, pursuant to applicable statutes and as adopted by the Board in the District’s fee justification studies. In accordance with Government Code section 66006(a), the District deposits developer fees (including interest earned) into its Fund 25, Capital Facilities Fund (“Fund”). The Fund is maintained as a separate account so that the collection and use of these fees are accounted for apart from the rest of the District’s funds.

Each year, the Board is required to review certain requisite information regarding the Fund contained in the District’s Annual Developer Fee Report and Five-Year Findings (together, “Report”). The proposed Annual Report provides the District’s accounting of the Fund for the fiscal year ending June 30, 2024, by providing the information set forth in Government Code section 66006(b)(1). In connection with the Annual Report, the proposed Five-Year Findings

provide information with respect to that portion of the Fund remaining unexpended at the end of the fiscal year, in accordance with Government Code section 66001(d).

The Report must be made available to the public within 180 days after the last day of the fiscal year, and reviewed by the Board at the next regularly scheduled meeting after the Report was made available to the public. The proposed Report was made public on December 3, 2024 and notice of the meeting was mailed to those parties who requested such information. By adopting this Resolution, the Board will adopt and approve the proposed Report regarding the District's Fund 25 for fiscal year 2023-2024.

Financial Considerations: There are no direct fiscal impacts for adoption of the Resolution and the corresponding Annual Developer Fee Report and Five-Year Findings. However, the District will be responsible for any independent audits requested by the public if the Board does not prepare and adopt the Annual Report for three consecutive years, pursuant to Government Code section 66023. Additionally, if the District does not adopt the Annual Developer Fee Report and Five-Year Findings in accordance with statutes, the District will be statutorily mandated to refund the relevant monies in Fund 25.

LCAP Goal(s): Goal 3 – Welcoming and Safety Outcomes

Documents Attached:

1. Resolution No. 3466
2. Annual Developer Fees Report and Five-Year Findings for the Fiscal Year Ending June 30, 2024

Estimated Time of Presentation: NA

Submitted by: Nathaniel Browning, Director, Planning and Property Management

Approved by: Chris Ralston, Assistant Superintendent, Facilities Support Services

Janea Marking, Chief Business and Operations Officer

Lisa Allen, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 3466

**RESOLUTION REGARDING ACCOUNTING OF DEVELOPER FEES FOR FISCAL YEAR
ENDING JUNE 30, 2023 PURSUANT TO GOV. CODE SECTIONS 66001(d) AND 66006(b)**

WHEREAS, the Sacramento City Unified School District (“District”), under the authority of Education Code section 17620, *et seq.* and Government Code section 65995, *et seq.*, levies and collects statutory and/or other fees imposed on new construction and development (“Developer Fees”) pursuant to the resolution adopted by this Board of Education (the “School Facilities Fee Resolution”) and as justified by the information and findings in the following justification study establishing the nexus between new construction in the District and the need for school facilities (the “nexus study”):

- *Developer Fee Justification Study, dated September 2015*, and adopted via Resolution No. 2857 A Resolution of the Governing Board of the Sacramento City Unified School District Adopting School Facilities Fees, at the regular meeting on October 15, 2015.

WHEREAS, the District has received and expended Developer Fees this past fiscal year in connection with school facilities (“School Facilities”) to address student growth and maintaining levels of service within the District, and for other justifications as established in the nexus study.

WHEREAS, in accordance with California Government Code section 66006(a), the District has established a separate capital facilities account or fund, more specifically identified as Fund 25, Capital Facilities Account Fund (“Fund”), deposited these Developer Fees in the Fund (including interest income earned thereon), maintained the Fund in a manner to avoid any commingling of the Developer Fees with other revenues and funds of District, except for temporary investments, as applicable, and expended the Developer Fees solely for the purposes for which they were collected.

WHEREAS, Government Code section 66006(b)(1) requires the District to make an annual accounting of the Fund (“Annual Developer Fee Report”), which shall contain the following information for relevant the fiscal year:

- a) A brief description of the type of Developer Fees in the Fund;
- b) The amount(s) of the Developer Fee(s);
- c) The beginning and ending balance of the Fund;
- d) The amount of the Developer Fees collected and the interest earned;
- e) An identification of each District public improvement (“Project”) that Developer Fees were expended on, and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Developer Fees;
- f) An identification of an approximate date by which the construction of a Project will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Government Code section 66001(a)(2), and the Project remains incomplete;
- g) A description of each interfund transfer or loan made from the Fund, including the Project on which the transferred or loaned Developer Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the Fund will receive on the loan; and
- h) The amount of refunds made pursuant to Government Code section 66001(e) and any allocations made pursuant to Government Code section 66001(f), if any.

WHEREAS, Government Code section 66001(d) provides that for the fifth fiscal year following the first deposit of Developer Fees into the Fund, and every five years thereafter, the District shall make all of the following “Findings” with respect to that portion of the Fund remaining unexpended, whether committed or uncommitted, if there are any funds remaining in the Fund at the end of the relevant fiscal year:

- a) Identification of the purposes to which the Developer Fees are to be put;
- b) Demonstration of a reasonable relationship between the Developer Fees and the purposes for which they are charged;
- c) Identification of all sources and amounts of funding anticipated to complete financing of the District’s incomplete Projects (“Anticipated Funding”); and
- d) Designation of the approximate dates on which the Anticipated Funding is expected to be deposited into the Fund.

When the Findings are required by Government Code section 66001(d), they shall be made in connection with the Annual Developer Fee Report required by Government Code section 66006, above. Accordingly, the District has combined its Annual Developer Fee Report and the Five-Year Findings into one report to correspond with the information and findings required by statute and in this Resolution.

WHEREAS, Government Code sections 66001(d) and 66006(b)(2) further require that the Annual Developer Fee Report and the proposed Five-Year Findings be made available to the public no later than 180 days after the end of the relevant fiscal year, that the Annual Developer Fee Report information and proposed Findings be reviewed by this Board at its next regularly scheduled board meeting held no earlier than 15 days after such information becomes available to the public, and that notice of the time and place of this meeting (as well as the address where the Annual Developer Fee Report and Five Year Findings may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.

WHEREAS, the Annual Developer Fee Report for the 2023-2024 fiscal year and proposed Five-Year Findings are attached to and supports this Resolution as **Exhibit A** and incorporated by this reference. The Board is informed that the Annual Developer Fee Report and proposed Five Year Findings were made available to the public on **December 3, 2024**. Further, the Board is informed that notice of the time and place of this meeting (as well as the address at which this information has been available for review) was mailed at least 15 days prior to this meeting to anyone who had requested it.

WHEREAS, the District has substantially complied with all of the foregoing provisions, and the Board is informed that there is no new information which would adversely affect the validity of any of the findings made by this Board in its applicable School Facilities Fee Resolution or the relevant nexus study.

NOW, THEREFORE, BASED ON ALL FINDINGS AND EVIDENCE CONTAINED IN, REFERRED TO, OR INCORPORATED INTO THIS RESOLUTION, THE SACRAMENTO CITY UNIFIED SCHOOL DISTRICT’S BOARD OF EDUCATION HEREBY, FINDS, RESOLVES, AND DETERMINES:

Section 1. That the foregoing recitals are true, and the Board hereby acknowledges receipt of the Annual Developer Fee Report and Five-Year Findings for the fiscal period ending June 30, 2024, attached here as **Exhibit A** and incorporated by this reference.

Section 2. That the District’s School Facilities Fee Resolution and relevant nexus study, and the findings and facts provided and adopted therein, have been considered by the Board and are all incorporated into this Resolution.

Section 3. That, pursuant to Government Code sections 66001(d)(2) and 66006(b)(1) and (2), the District has made available to the public the requisite information and proposed findings concerning collection and expenditure of Developer Fees related to School Facilities for students resulting from new construction or development within the District. Furthermore, pursuant to Government Code sections 66001(d)(2) and 66006(b)(2), the Board has reviewed the combined Report and Findings at a public meeting after the they were made available to the public and notice was mailed as required.

Section 4. That, in accordance with Government Code section 66006(b)(2), this Board has reviewed the Annual Developer Fees Report as set forth in **Exhibit A** and determined that it meets the requirements set forth in Government Code section 66006(b)(1).

Section 5. That, in accordance with Government Code section 66001(d), the District's proposed Five-Year Findings as set forth in **Exhibit A** contain the requisite findings and are made in connection with the public information set forth in the Annual Developer Fees Report, and are based upon the requisite information and findings provided in the School Facilities Fee Resolution and the relevant nexus study.

Section 6. That the Board hereby determines that all Developer Fees, collections, and expenditures have been received, deposited, invested, expended, and reported in compliance with the relevant sections of the Government Code and all other applicable laws.

Section 7. That the unexpended amounts currently held in the Fund are either encumbered for projects and debt service payments already approved by the Board or will be needed for projects already identified in the District's budget or facilities master planning documents and as otherwise justified by the nexus study and adopted by the School Facilities Fee Resolution.

Section 8. The Board hereby determines that, because all of the findings required by Government Code section 66001(d) have been made with respect to the Developer Fees that were levied as more specifically set forth in **Exhibit A**, the District is not required to refund any monies in the Fund as provided in Government Code section 66001(e).

Section 9. That the Board hereby determines that the District is in compliance with Government Code section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure, reporting, or refund of Developer Fees received and expended relative to School Facilities for students generated from new development and as otherwise justified by the nexus study.

Section 10. That the Board hereby approves and adopts the attached Annual Developer Fees Report and Five-Year Findings for the fiscal year ending June 30, 2023.

Section 11. That the Board further directs and authorizes the Superintendent or designee to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

Section 12. That the findings and information adopted via this Resolution shall take effect immediately upon such adoption.

APPROVED, ADOPTED, AND SIGNED, this 18th day of January, 2024, with the following votes:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

Lisa Allen
Superintendent
Sacramento City Unified School District

Board President
Sacramento City Unified School District

EXHIBIT A

Proposed Annual Developer Fee Report and Five-Year Findings

[Behind this Cover Sheet]



ANNUAL DEVELOPER FEE REPORT AND FIVE-YEAR FINDINGS

FISCAL YEAR ENDING JUNE 30, 2024

Background:

A school district collecting developer fees is required to make available to the public information on the status of developer fee collections and expenditures and to make periodic findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted, in accordance with Sections 66006(b)(1) and 66001(d)(1) of the Government Code. These statutory reporting requirements are referenced as the Annual Developer Fee Report and the Five-Year Findings and collectively referred to as the "Developer Fee Report" or "Report."

The Sacramento City Unified School District ("District") combined its reporting obligations into this single report.

Findings:

In adopting and approving this Developer Fee Report, the Board of Education of the Sacramento City Unified School District confirms, determines, and finds that:

1. It acknowledges receipt of, and has reviewed, the Developer Fee Report for the fiscal period ending **June 30, 2024**.
2. It reviewed the information and findings in this Report at its regularly scheduled meeting on **December 19, 2024**, and which information and findings were prepared in accordance with Government Code sections 66001(d) and 66006(b) and the requisite information and findings concerning collection and expenditure of developer fees related to school facilities for students resulting from construction and development within the District and as further justified by the following nexus study adopted by this Board ("nexus study") and which nexus study justified the applicable developer fee rates and their collection via the Board resolution ("fee resolution"):
 - *Developer Fee Justification Study, dated September 2015*, and adopted via Resolution No. 2857 A Resolution of the Governing Board of the Sacramento City Unified School District Adopting School Facilities Fees, at the regular meeting on October 15, 2015.
3. The information in this Report is being made available to the public within 180 days of the close of the 2023-2024 fiscal year, ending **June 30, 2024**, pursuant to Government Code section 66006(b)(1).
4. Notice of the regularly scheduled meeting where the governing board will review and consider this Report, including the address (both physical and online) where the

information in this Report may be reviewed, was mailed at least 15 days prior, to any interested party who filed a written request.

5. The information and findings set forth in the Five Year Findings portion, hereof, are with respect to that portion of Fund 25 remaining unexpended, whether committed or uncommitted, and are only made for moneys in possession of the District and not with respect to letters of credit, bonds, or other instruments taken to secure payment of the fee at a future date, and are either encumbered for projects already approved by the Board or will be needed for projects already identified in the District's budget or facilities master plan documents and as otherwise justified by the nexus study.
6. Adoption of the requisite information and findings in this Developer Fee Report maintains the District's compliance with sections 66001 and 66006 of the Government Code, to avoid any penalty under Government Code section 66023(h)(1).
7. All fees, collections, and expenditures have been received, deposited, invested, expended, and reported in compliance with the relevant sections of the Government Code and all other applicable laws.
8. Because all of the findings required by Government Code section 66001(d) have been made with respect to the developer fees that were collected as more specifically set forth in this Developer Fee Report, the District is not required to refund any monies in its Fund 25 as provided in Government Code section 66001(e).
9. The District is in compliance with Government Code section 66000, *et seq.*, relative to receipt, deposit, investment, expenditure, reporting, or refund of developer fees received and expended relative to school facilities for students generated from new development and as otherwise justified by the nexus study.

ANNUAL DEVELOPER FEE REPORT

As required by Government Code section 66006(b), this portion of the report provides the public with the following information:

A. A brief description of the type of fee in the account or fund:

The District’s Capital Facilities Account (“Fund 25”) contains the following types of fee noted below. District also maintains the Railyards School Facilities Escrow Account (Fund 25) for collection and accounting of its mitigation fees paid in lieu of developer fees.¹

TABLE 1 Capital Facilities Account (Fund 25)	
TYPE OF FEE RATE	FEE RATE AMOUNTS
Level 1 – Residential	\$3.36 / sq. ft.² (Eff. 60 days after 10/15/2015)
Level 1 – Commercial/Industrial	\$0.54 / sq. ft.² (Eff. 60 days after 10/15/2015)
Level 1 – Rental Self-Storage	\$0.26 / sq. ft.² (Eff. 60 days after 10/15/2015)

B. The amount of the fee:

See Table 1, above.

C. The beginning and ending balance of the accounts in Fund 25:

1. Capital Facilities Account (Fund 25)
 - i. The beginning balance on July 1, 2023 was **\$26,933,107.67³**
 - ii. The ending balance on June 30, 2024 was **\$30,852,822.94**

¹ On November 3, 2016, the District entered into a “Railyards Project School Facilities Agreement,” to mitigate the impact on school facilities resulting from the development project in downtown Sacramento called the “Railyards.” The mitigation fees for residential construction within the Railyards Project are deposited into a separate, interest-bearing Railyards School Facilities Escrow Account (Fund 25) and shall be used only for those purposes defined in the Railyards Project School Facilities Agreement. Proceeds of commercial mitigation payments are deposited into District’s Capital Facilities Account (Fund 25). Since Government Code sections 66001 and 66006 require the District to make public its findings and information on each separate capital facilities account or fund established, the District provides information on both accounts in Fund 25.

² On October 15, 2015, this Level 1 fee rate was adopted by the Board pursuant to the findings and information in the *Developer Fee Justification Study, dated September 2015*, and via Resolution No. 2857 A Resolution of the Governing Board of the Sacramento City Unified School District Adopting School Facilities Fees. On November 3, 2016, the District entered into a “Railyards Project School Facilities Agreement,” to mitigate the impact on school facilities resulting from the development project in downtown Sacramento called the “Railyards.”

³ The District’s FY 22-23 Fee Report indicates an ending balance on June 30, 2023 of \$26,791,722.23. The difference of \$141,385.44 in the beginning balance on July 1, 2023 in this FY 23-24 Fee Report represents voluntary refunds issued by District to permit holders during FY 22-23. This amount of refunds, as reported in that fiscal year’s Annual Report in Table 2.1, was inadvertently deducted twice when calculating the fees collected for reporting purposes, resulting in a higher beginning balance in this FY 23-24 Fee Report.

2. Railyards School Facilities Escrow Account (Fund 25)

- i. The beginning balance on July 1, 2023, was **\$ 1,468,656.04**
- ii. The ending balance on June 30, 2024 was **\$ 1,503,855.34**

D. The amount of the fees collected and the interest earned during the annual reporting period:

TABLE 2.1 Capital Facilities Account (Fund 25)	
DESCRIPTION	AMOUNT COLLECTED
Level 1 Fees Total⁴	\$3,097,506.74
Educational Revenue Augmentation Fund (City and County Redevelopment)	\$4,189,324.03
Interest Earnings	\$696,373.00
Fair Market Value Adjustment⁵	\$405,742.04
(Fee Refunds)	(\$39,382.08)
TOTAL	\$8,349,563.73

TABLE 2.2 Railyards School Facilities Escrow Account (Fund 25)	
DESCRIPTION⁶	AMOUNT COLLECTED
Interest Earnings	\$35,199.30
TOTAL	\$35,199.30

⁴ Fees collected were justified and authorized by the nexus study and fee resolution adopted by the Board. These amounts include payments for residential, commercial/industrial, and self-storage rental projects.

⁵ Fair Market Value adjustment at Fiscal Year-end Closing.

⁶ Payment of mitigation fees are not required until occupancy of the residential unit as set forth in the Railyards Project School Facilities Agreement. Therefore, the only revenue for the past fiscal year deposited into the Railyards School Facilities Escrow Account is interest earned from fees paid for residential units during previous fiscal years.

E. Identification of each public improvement on which fees were expended⁷ and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees, during the reporting period:

TABLE 3 Capital Facilities Account (Fund 25)		
PROJECT NAME	AMOUNT OF FEES EXPENDED	% OF THE PROJECT FUNDED WITH FEES
1) Floyd Farms Construction Project at Leataata Floyd Elementary School	\$42,959.64	100%
2) Lease Revenue Bonds Debt Service ⁸	\$4,290,647.00	100%
3) Lease Revenue Bonds Bank Fees	\$2,500.00	
4) Professional, Legal, and Consulting Services performed in connection with the adoption of fees, requisite reporting, and findings and determinations required	\$42,698.70	100%
5) Administrative Services in connection with the collection of fees (Ed. Code, 17620(a)(5))	\$92,925.20	100%
TOTAL EXPENDED	\$4,471,730.54	

F. Approximate and Actual Construction Commencement Dates

- (i) **An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete:**

Sufficient funds have yet to be collected for the District’s current incomplete projects that utilize, or may utilize, the funds in the Capital Facilities Account (Fund 25). However, the District intends to use the ongoing balance in Fund 25 to provide funding to expand, reconstruct, and modernize existing school facilities to address ongoing student enrollment in an attendance area and to maintain existing level of service, as noted in the nexus study and fee resolution, and as further detailed in the School District’s 2021 Facilities Master Plan. Specifically, the District plans to continue refurbishment and reconstruction projects District-wide as previously identified by the District, and unfunded by Measure Q, Measure R, Measure H, and State funding. Further

⁷ No funds from the Railyards School Facilities Escrow Account (Fund 25) were expended during the past fiscal year. The mitigation fees for residential construction within the Railyards Project in the Railyards School Facilities Escrow Account (Fund 25) shall be used only for those purposes defined in the Railyards Project School Facilities Agreement.

⁸ Resolution No. 2764, adopted by the Board on November 21, 2013, approved issuance of lease revenue refunding bonds to refinance District’s 2001 and 2002 Certificate Of Participation financing for the purpose of funding various capital facilities improvements District-wide.

information on these projects are provided in the Five-Year Findings, which follow this Annual Developer Fee Report, specifically, below in [Table 4.1](#).

Funds in the Railyards School Facilities Escrow Account (Fund 25)⁹ are continuing to be collected for an incomplete and yet to be commenced new construction project as permitted by the Railyards Project School Facilities Agreement. See below in [Table 4.2](#) for more details on project commencement dates.

(ii) An identification of each public improvement identified in a previous report, pursuant to clause (i) above, and whether construction began on the approximate date noted in the previous report.

The District's FY 22-23 Report did not determine that sufficient funds were collected to complete financing on an incomplete public improvement and therefore, did not identify any improvements pursuant to (i) above.

(iii) For a project identified in a previous report, pursuant to clause (ii) above, for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

G. The District's FY 22-23 Report did not determine that sufficient funds were collected to complete financing on an incomplete public improvement and therefore, did not identify any improvements pursuant to (i) above. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan:

No such transfers or loans were made this past fiscal year.

H. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

Government Code section 66001(e) mandates the District to refund unexpended portions of fees and interest accrued to property owners, should the District determine that sufficient funds have become available to complete any incomplete projects (as described under Government Code section 66006(b)(1)(F)) but not identify an approximate date by which construction of the public improvements will commence within 180 days, subject to exceptions described under Government Code section 66001(f). No such refunds pursuant to these specific statutes were issued in the past fiscal year; however, **\$39,382.08** in refunds were made to certain permit applicants in the past fiscal year as reflected above in [Table 2.1](#). Further, Government Code section 66006(b)(1)(H) requires the District to provide a description of the amount of any allocations made pursuant to Government Code section 66001(f). No such allocations were made in the past fiscal year.

END OF ANNUAL DEVELOPER FEE REPORT PORTION.

⁹ The mitigation fees for residential construction within the Railyards Project in the Railyards School Facilities Escrow Account (Fund 25) shall be used only for those purposes defined in the Railyards Project School Facilities Agreement.

FIVE-YEAR FINDINGS

As required by Government Code section 66001(d), this portion of the report makes the required five (5)-year findings with respect to developer fees in Fund 25 that remain unexpended, whether committed or uncommitted. Due to the complexities of accounting for fees, and in the interest of transparency, the District voluntarily prepares five-year findings annually.

A. Identify the purpose to which the fee is to be put:

The purpose of the fees collected on new residential and commercial/industrial development is to fund construction and reconstruction of school facilities required to serve students generated by new construction within the District and to maintain existing levels of service related to increased demand on facilities due to development. (See Ed. Code, § 17620 et seq.) This includes, without limitation, use of fees, as necessary, to provide interim housing for children generated by new development, and for other school-related considerations relating to the District's ability to accommodate enrollment generated from new development and costs attributable to the increased demand for school facilities reasonably related to new development and necessary to maintain existing levels of service. Likewise, fees will also be used for other indirect and support services related to construction and reconstruction of school facilities necessary as a result of development, as detailed in the nexus study.

Please refer to Table 4.1, Column A, below, for more information on the projects to be funded from the Capital Facilities Account (Fund 25). The District incorporates herein the ongoing Facilities Master Plan documents, and the nexus study and fee resolution, without limitation, the facts and findings set forth therein, which are reasserted here as though fully set forth herein. Further, please refer to Table 4.2, Column A, below, for more information on the status of the projects to be funded from the Railyards School Facilities Escrow Account (Fund 25). The District incorporates herein the terms, conditions, and findings set forth in the Railyards Project School Facilities Agreement, all of which are reasserted here as though fully set forth herein.

B. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged:

Expand, reconstruct, and modernize existing school facilities to accommodate students generated by new construction, and maintain existing levels of service, as included in the District's nexus study and fee resolution. The District's school facilities are inadequate to address the ongoing student enrollment and the ongoing demands to facilities so the District has had a continuing need for renovation and reconstruction of its school facilities District-wide. Many of these reconstruction and refurbishment projects have been planned and in the works since the 2015 nexus study. The District's 2021 Facilities Master Plan documents incorporate the facilities needs from the nexus study and planning documents from 2015, and expand upon how to properly implement the projects with the appropriate funding sources, including from the Capital Facilities Account (Fund 25). See Tables below for details.

C. Identify all sources and amounts of funding anticipated to complete financing incomplete planned capital improvements identified, if any:

See Table 4.1, Columns B1 and B2, below for more information on the projects to be funded from the Capital Facilities Account (Fund 25), and Table 4.2, Columns B1 and B2, below for more information on status of the projects to be funded from Railyards School Facilities Escrow Account (Fund 25).

D. Designate the approximate dates on which the funding referred to in subparagraph (c) is expected to be deposited into the appropriate account or fund:

See approximate dates, in the Tables below.

TABLE 4.1 Capital Facilities Account (Fund 25)			
COLUMN A:	COLUMN B1:	COLUMN B2:	COLUMN C:
PROJECTS	SOURCES OF FUNDING	AMOUNTS OF FUNDING	DATE(S) FUNDS WILL BE DEPOSITED
<p>Reconstruction Projects to address the anticipated increase in student enrollment resulting from the Delta Shores and Stone Beetland developments, commencing with the following sites:</p> <ol style="list-style-type: none"> 1. John Still K-8 School 2. Susan B. Anthony Elementary School <p><i>Commencement of the design and engineering for these projects is projected to begin in Summer of 2025.</i></p>	<p>90% Developer Fees 7% Measure H Bond 3% State Reimbursements</p>	<p>Total project cost: \$35,000,000 approx.</p>	<p>Portion of funds from each funding source have been received, and continuing collection of fees will be appropriated to this project; Appropriation of Fund 25 for this project will be re-examined as the Measure H balance is expended, and as the Delta Shores and Stone Beetland developments build out.</p> <p><i>Collection of funding for this project from developer fees is ongoing, and expected to be fully deposited within approximately the next three (3) to ten (10) years.</i></p>
<p>Lease Revenue Bonds Debt Service for various capital facilities improvements¹⁰</p>	<p>75% Developer Fees 25% Mello-Roos CFD (Fund 49)</p>	<p>Total project cost: \$77,000,000</p> <p>Remaining balance: \$72,265,876.03</p>	<p>Portion of funds from each funding source have been received, and continuing collection of fees will be appropriated to repay these various capital facilities improvements as required by the agreements.</p> <p><i>Deposits of fees appropriated for this project into Fund 25 are expected to be used toward semi-annual debt service payments due on the COPs (supplemented accordingly), and the cumulative deposits are expected to complete total funding for this project within approximately the next fifteen (15) to twenty (20) years.</i></p>

¹⁰ Resolution No. 2764, adopted by the Board on November 21, 2013, approved issuance of lease revenue refunding bonds to refinance District’s 2001 and 2002 Certificate Of Participation financings; allowable capital facilities improvements projects, District-wide, are identified and re-examined frequently based on the project descriptions in the underlying lease documents.

TABLE 4.2 Railyards School Facilities Escrow Account (Fund 25)

COLUMN A:	COLUMN B1:	COLUMN B2:	COLUMN C:
PROJECTS	SOURCES OF FUNDING	AMOUNTS OF FUNDING	DATE(S) FUNDS WILL BE DEPOSITED
<p>New K-6 School (300 student generation from project)</p> <p><i>Commencement of this project is reliant upon the students projected to be generated from the Railyards development. District and Developer will be meeting in December 2024 to review Need Determination for the new school per Sec. 2.3 of the Railyards Project School Facilities Agreement.</i></p>	<p>50% Railyards Fees 50% State Reimbursements</p>	<p>Total project cost: \$50,000,000 approx.</p>	<p>Portion of Railyards Fees have been received, and continuing collection of mitigation fees will be deposited into the Railyards School Facilities Escrow Account (Fund 25). State Reimbursements will be deposited in the future after grant appropriation and proper project eligibility status.</p> <p><i>Funding for this project from Railyard Fees is ongoing and dependent on when fees for each residential unit are collected at the time a certificate of occupancy is issued. District and Developer met in December 2024 where Developer provided Development Projections per Sec. 2.6(b) of the Railyards Project School Facilities Agreement. Based on Developer's information provided, District anticipates funds will start being deposited by approximately Summer of 2025.</i></p>

END OF FIVE-YEAR FINDINGS PORTION.

END OF DEVELOPER FEE REPORT.



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1g

Meeting Date: December 19, 2024

Subject: Approve Job Descriptions

- 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: The recommendation is to approve new and/or revised job descriptions.

Background/Rationale: The District has a need to ensure that job descriptions are updated or new job descriptions created in order to meet evolving needs. As a reminder, as part of an updated process, moving forward, job descriptions will be brought to the Board prior to their implementation.

Financial Considerations: The job descriptions below have been approved through an internal District process that includes approval by Business Services, Purchasing Review Process, Cabinet, and Human Resources.

LCAP Goal(s): Welcoming and Safety Outcomes

Documents Attached: Job Descriptions:

New Job Descriptions as of 12/19/2024:

Assistive Technology Specialist
Lead Speech Language Pathologist
Visual and Performing Arts (VAPA) Assistant

Special Education
Special Education
School Sites

Revised Job Descriptions as of 12/19/24:

Supervisor IV, Electronics, Access Control, Locksmiths,
and Fire Alarm

Facilities Maintenance

Supervisor IV, Carpenter, Roofing, and Welding

Facilities Maintenance

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Chief Human Resources Officer & Lead Negotiator

Approved by: Lisa Allen, Superintendent

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Position Description**

TITLE:	Assistive Technology Specialist	CLASSIFICATION:	Certificated Non-Management (SCTA)
SERIES:	None	FLSA:	Exempt
JOB CLASS CODE:	TBD	WORK YEAR:	181 Days
DEPARTMENT:	Special Education	SALARY:	Special Education Teacher Salary Schedule
REPORTS TO:	Assigned Supervisor	BOARD APPROVAL:	TBD
		HR APPROVAL:	12-10-2024
		CABINET APPROVAL:	11-21-2024

BASIC FUNCTION:

Under the direction of assigned Administrator, coordinate activities related to the provision of assistive technology solutions to support student access to curriculum and meaningful learning (e.g. Special Education, 504). Complete assessments , review available options, procure and install devices, software and supplies; program, modify, and complete minor repairs of equipment as needed; in collaboration with site teams promote student access and achievement through on-going training and collaboration.

REPRESENTATIVE DUTIES: (Incumbents may perform any combination of the essential functions shown below E. This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this classification, but is intended to accurately reflect the principle job elements.)

Administer, interpret, and provide informal (criterion referenced/UDL) and/or formal (standardized) assessments to determine the need for assistive technology. Provide written reports as needed. Use the results of the assessments to advise and assist site teams with the development of the assistive technology solutions and supports. **E**

Identify and facilitate assistive technology based solutions and supports to students with divergent learning needs. Supports may include devices, software, peripherals, universal design for learning, and accommodations or modifications that support student access to curriculum. **E**

Provide a range of services which may include direct instruction, consultation, mentoring, coaching, monitoring, and/or technical support services as identified by assessed student needs and in accordance with eligibility requirements and applicable law. **E**

Collaborate to provide professional development to site teams on how to implement the use of assistive technology devices within the student’s school environment. **E**

Provide technical support as needed to site teams on how to troubleshoot, use, and utilize assistive devices. **E**

Communicate with site team members to support student use of assistive devices based on student and staff need. **E**
Attend meetings as requested to support student access to curriculum and meaningful learning. **E**

Work with school improvement initiatives that close student achievement gaps between racial, ethnic, and economic groups by working with all of the diverse communities. **E**

Prepare and maintain required records and reports related to the assignment and enter information and data onto various district platforms. These records and reports would include but not be limited to those required by district, state, and federal guidelines and regulations. **E**

Participate in and record job related time accounting as applicable onto district platform. **E**

Attend staff meetings; participate in related workshops, seminars, and conferences. **E**

Perform related duties as assigned.

EDUCATION AND EXPERIENCE:

Required: Any combination equivalent to a bachelor’s degree preferably in the areas of education, special Education (disability), educational technology, rehabilitation services, rehabilitation engineering or assistive technology.

Preferred: Any combination equivalent to a Master’s degree preferably in the areas of education, special education (disability), educational technology, rehabilitation services, rehabilitation engineering, or assistive technology.

A minimum of 2 years of experience working in a special education setting providing assistive technology services that provide access to curriculum and meaningful learning.

LICENSES AND OTHER REQUIREMENTS:

Required: At least one of the following:
Valid Education Specialist Credential.
Valid Speech-Language Pathology Services Credential
Valid Speech Language Pathology Assistant License
Valid Clinical or Rehabilitative Services Credential
Valid Pupil Personnel Services Credential
Valid Occupational Therapy License
Valid Physical Therapy License

AND

Valid RESNA Rehabilitation Engineering and Assistive Technology Society of North America granted Assistive Technology Professional (ATP) certification or Completion of a certificate or degree program in assistive technology from an accredited college or university.

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

- IDEA and applicable California Education Code as it relates to providing assistive technology services to students.
- Evidence/research based, peer-reviewed, and defensible assessment practices for assistive technology.
- Evidence/research based technology interventions and supports to match assessed student need and address divergent learning.
- Curriculum and standards for students PK-22.
- Instructional planning for integration of assistive technology into a classroom setting.

- Accommodations/modifications in general education.

ABILITY TO:

- Work collaboratively with students, parents, educators, administrators, and agency representatives.
- Feature match assessed student needs with assistive technology solutions.
- Make referrals to other community resources, support groups and social service agencies as appropriate.
- Use strategies for resolving differences that may arise as part of the implementation of services.
- Assess student needs and develop viable plans and alternatives.
- Plan, prepare and conduct individual and group training and/or consultation sessions.
- Interpret, apply and explain rules, regulations, policies and procedures.
- Train and provide technical support to assigned staff.
- Prepare and deliver oral presentations.
- Complete work with many interruptions.
- Analyze situations accurately and adopt an effective course of action.
- Work independently with little direction.
- Meet schedules and time lines.
- Maintain confidentiality of sensitive and privileged information.
- Maintain records and prepare various reports.
- Establish and maintain cooperative and effective working relationships with others.
- Operate a variety of office equipment including a computer and assigned software.
- Maintain consistent, punctual and regular attendance.
- Exchange information and make presentations.
- Read a variety of materials and monitor student behavior.
- Operate a computer. Use interpersonal skills such tact, patience and courtesy.

WORKING CONDITIONS:

SAMPLE ENVIRONMENT:

School site, office environment, or business locations; ability to move between sites during the workday.

SAMPLE PHYSICAL ABILITIES:

Make presentations, and exchange information in person and on the telephone; operate a computer keyboard and computer monitor; read and prepare documents and reports; sit or stand for extended periods of time; bend at the waist, and reach overhead, above the shoulders, and horizontally; lift light objects.

SAMPLE HAZARDS: May risk exposure to communicable diseases.

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Position Description**

TITLE:	Lead Speech Language Pathologist (Lead SLP)	CLASSIFICATION:	Certificated, Non-Management SCTA
SERIES:	None	FLSA:	Exempt
JOB CLASS CODE:	TBD	WORK YEAR:	190 Days
DEPARTMENT:	Special Education	SALARY:	Non-Management Specialists' Salary Schedule – Program Specialist
REPORTS TO:	Assigned Supervisor	CABINET APPROVAL:	11-21-2024
		HR APPROVAL:	12-10-2024
		BOARD APPROVAL:	TBD

BASIC FUNCTION:

Under the direction of the designated Administrator of Teaching and Learning, the Lead Speech Language Pathologist: actively participates in the developmental planning and implementation of the Speech and Language programs (including AAC [Augmentative and Alternative Communication] and MTSS [Multi-Tiered System of Support]), policies, and practices, plans, organizes, and coordinates the Speech and Language Program including, but not limited to, participating in hiring, school assignments, assessments, and IEP consultation.

REPRESENTATIVE DUTIES: (Incumbents may perform any combination of the essential functions shown below [E]. This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this classification, but is intended to accurately reflect the principle job elements.)

1. Assists in the development and organization of curriculum, policies, and procedures for the Speech and Language Program, including knowledge dissemination of governmental regulations, codes, restrictions, and reporting requirements. **E**
2. Assists in making Speech Language Pathologist (SLP) (including AAC) and Speech Language Pathologist. **E**
3. Assistant (SLPA) staffing assignments. **E**
4. Collaborate with Speech and Language Program staff, other special education staff, district departments, stakeholder groups, and labor partners to create continuation education unit/professional learning opportunities to meet the needs of the program and requirements by ASHA/CSHA. **E**
5. Engage in peer coaching and mentoring. **E**
6. Assists in the development of schedules. **E**
7. Executes and prepares such forms, records and reports as may be assigned for effective management of the Speech and Language Program. **E**
8. Works cooperatively with Speech Language Pathologists and Speech Language Pathology Assistants to achieve effective planning and implementation of the Speech and Language Program. Assists in monitoring and evaluating

the Speech and Language Program (includes ordering assessments and materials). Aids Speech Language Pathologists in the effective use of instructional media, materials, and Special Education Information System (SEIS) database. Supports Speech Language Pathologists in preparing for difficult IEPs and attend the IEP as needed. **E**

9. Conducts orientation in-service for all new Speech Language Pathologists and Speech Language Pathology Assistants employed in the district. **E**
10. Works cooperatively with other Designated Instruction Service programs [Assistive Technology (AT), Audiology, Augmentative and Alternative Communication (AAC), DHH, VI, etc.]. **E**
11. Review and monitor Speech/Language and Related Services select assessment reports/IEPs for compliance and validity. **E**
12. Coordinate the supervision, training, and evaluation of SLP CFY/RPEs, SLPAs, SLP interns, and .SLPA interns. Lead SLP may supervise 2 SLPA's and 3 RPEs. **E**
13. Conducts meetings with Speech Language Pathologist Staff, as needed. **E**
14. Collaborates and meets with site leaders to discuss speech programing, coordination of services, and implementation and supports to campuses. **E**
15. Provide a positive climate of interaction and communication between school staffs, families, and the community. **E**
16. Work with school improvement initiatives that close student achievement gaps between racial, ethnic, and economic groups by working with all of the diverse communities. **E**
17. Perform other related duties as assigned.

TRAINING, EDUCATION, AND EXPERIENCE:

A master's degree or equivalent in speech-language pathology from an accredited college or university. A minimum of three (3) years' full experience as a Speech and Language Pathologist providing speech, language and/or hearing services to students in a-large urban public school. SCUSD experience strongly preferred.

LICENSES AND OTHER REQUIREMENTS:

Hold a current Speech-Language Pathology Services Credential or Clinical or Rehabilitative Services Credential issued by the California Commission on Teacher Credentialing and an ASHA Certificate of Clinical Competence (CCC-SLP). Preferred: Speech Language Pathology License from the State of California.

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

- Speech and language assessment and therapy, transdisciplinary early-intervention theories, and rehabilitation principles and practices.
- Assistive and augmentative communication devices and applications.
- State and federal special education legal timelines and processes.
- Current applicable laws, codes, regulations, policies, and procedures governing SLPs/SLPAs, students with disabilities, and Special Education.
- School district organization, operations, policies, and objectives.
- District educational goals, objectives, policies, procedures, and organization structure.
- Report writing and presentation.
- Oral and written communication skills.
- Interpersonal skills using tact, patience, and courtesy.

- Computer hardware and related software applications.

ABILITY TO:

- Work independently with little direction to meet schedules and timelines.
- Establish priorities and deadlines.
- Analyze and determine appropriate methods and interpret and apply guidelines to accomplish goals.
- Reads and writes at a level sufficient for the performance of assigned duties including independently producing professionally written reports and documents.
- Communicate effectively both verbally and in writing; speak effectively in public.
- Analyze and resolve problems with tact and diplomacy.
- Operate a computer and assigned software; operate other office equipment as assigned.
- Establish and maintain records.
- Maintain visibility and work collaboratively with diverse stakeholders at all levels, i.e., District staff, students, families, communities, advocacy groups, etc.

WORKING CONDITIONS:

SAMPLE ENVIRONMENT:

Office environment; classroom environment during observations; be able to go to multiple work sites to conduct work.

SAMPLE PHYSICAL ABILITIES:

Make presentations, and exchange information in person and on the telephone; operate a computer keyboard and computer monitor; read and prepare documents and reports.

SAMPLE HAZARDS:

Contact with hostile or abusive individuals with unpredictable behaviors.

**SACRAMENTO CITY UNIFIED SCHOOL
DISTRICT
Position Description**

TITLE:	Visual and Performing Arts (VAPA) Assistant	CLASSIFICATION:	Classified Non-Management (SEIU)
SERIES:	Career Lattice	FLSA:	Non-Exempt
JOB CLASS CODE:	9908	WORK YEAR:	10 Months
DEPARTMENT:	School .Site	SALARY:	Range 31 VAPA Assistant I Range 35 VAPA Asst. II Range 39 VAPA Asst. III Range 43 VAPA Asst. IV Range 44 Teacher Candidate Salary Schedule C
REPORTS TO:	Assigned Supervisor	CABINET APPROVAL:	8-23-2024
		HR APPROVAL:	12-4-2024
		BOARD APPROVAL:	TBD

BASIC FUNCTION:

Assists the teachers with students to provide instructional support in the visual and/or performing arts.

DISTINGUISHING CHARACTERISTICS:

Visual & Performing Arts Assistant I is an entry-level career lattice position.

Visual & Performing Arts Assistant II positions are filled by advancement from VAPA Assistant I. VAPA II assist in the preparation, organization, and implementation of short-term classroom projects identified by the instructor in charge for art. As proficiency develops, the VAPA II functions with a greater degree of independence.

VAPA Assistant III positions are filled by advancement from VAPA Assistant II. The VAPA Assistant III assumes additional delegated responsibilities for organizing and carrying through projects identified by the instructor in charge for art. As proficiency develops, the VAPA Assistant III functions with a greater degree of independence.

VAPA Assistant IV positions are filled by advancement from VAPA Assistant III, and assume responsibility for identifying areas of learning needs related to the program objectives and develops plans to implement the program. The instructor in charge prior to initiation will review the plans. A VAPA Assistant IV may reasonably expect to advance to a Teacher Candidate position upon satisfactory completion of the requirements.

Teacher Candidate positions in the class are filled by advancement from VAPA Assistant IV.

REPRESENTATIVE DUTIES: (Incumbents may perform any combination of the essential functions shown below [E]. This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this classification, but is intended to accurately reflect the principle job elements.)

Under the direction of an assigned supervisor, assist a classroom teacher in arts education instruction to students in a classroom or other learning environments; provide support in the planning and preparing of standards-based, discipline-specific in arts education. **E**

Assist with planning and scheduling the use of Fine Arts Facilities (where available); inventory use, and equipment maintenance; assist classroom teacher with monitoring, observing, and reporting progress regarding student performance and behavior. **E**

Prepare, set up, and use Fine Arts instructional materials (i.e. musical instruments, art supplies, etc.) in accordance with program guidelines; confer with teachers concerning student needs and progress; under the direction of the classroom teacher, provide instruction and assistance to students using VAPA equipment. **E**

May assist the classroom teacher in providing or reinforcing instruction to individual or small groups of students in a classroom or other learning environment. **E**

Assist classroom teacher in developing and implementing visual and/or performing art plans as needed. **E**

Operate and adjust a variety of visual and performing arts equipment; report and arrange for repairs according to established guidelines. **E**

Maintain the fine arts materials in a clean and orderly condition; store and maintain inventory of available instruments, supplies, and related materials; assist in ordering needed supplies and materials. **E**

Assist with the inventory of project-related visual and performing arts equipment, including acquisition of new supplies and repair and maintenance of existing inventory. **E**

Assist with materials preparation, set-up, clean-up and maintenance of the materials for activities, lessons, or trainings led by the teacher or Fine Arts Specialist. **E**

Assist in maintaining the health and safety of students by following health and safety practices and regulations. **E**

Assist the teachers concerning programs and materials to meet individual student needs; utilize appropriate methods of instruction to achieve goals and objectives set forth in the Individualized Education Plan (IEP). **E**

Participate in meetings, conferences, and in-service training programs as assigned. **E**

Support development of visual and performing arts curriculum and assessments as appropriate. **E**

Support the organization, planning, and implementation of student performances, concerts, exhibitions, and/or arts showcases. **E**

Serve as resource for students. **E**

Assist the classroom teachers to deliver fine arts lessons/activities. **E**

Attend and participate in team meetings, rehearsals, or activities. **E**

Performs other duties as assigned.

TRAINING, EDUCATION, AND EXPERIENCE:

Graduation from high school, one year of experience working with individuals or students in an organized setting, one year of professional experience in a VAPA discipline, and one of the following: completion of at least two years of study (48 semester units) in an institution of higher education, associate's degree, pass the district paraprofessional test, or be No Child Left Behind (NCLB) compliant.

VAPA Assistant I is an entry-level career lattice position.

VAPA Assistant II requires one year of college-level work (30 accredited units).

VAPA Assistant III requires two years of college-level work (60 accredited units), and must have served 75% of the school year as a VAPA Assistant II.

VAPA Assistant IV requires three years of college-level work (90 accredited units), and must have served 75% of the school year as a VAPA Assistant III.

Teacher Candidate requires a minimum of 120 college units, served as a VAPA Assistant IV for the preceding two years at least 75% of the school year, and must show proof of current enrollment in subjects leading to a bachelor's degree and/or teaching credential.

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

- Basic child guidance principles and practices.
- Basic instructional methods and techniques.
- Classroom procedures and appropriate student conduct.
- Correct oral and written usage of English and a designated second or third language.
- Guidance principles and practices. Positive behavior reinforcement techniques.
- Basic curriculum taught in the district schools.
- Safe practices in classroom activities.
- Reading, writing, listening, and speaking communication skills.
- Interpersonal skills using tact, patience, and courtesy.
- Basic record-keeping techniques.
- Classroom procedures and conduct.
- Operation of a computer and related software.
- Operation of visual and performing arts equipment as required.
- Requirements of maintaining an art or music space in a safe, clean, and orderly condition.
- Ability to read music notation.
- Different art/music/dance styles as needed.
- Integrating arts with classroom subjects.
- Effective engagement strategies for assigned art form K-12.
- National and state guidelines for effective arts education K-12.
- California Education Code and district policies and procedures.
- Technology in relation to arts education.
- Google apps for education.
- California Standards and Framework for the Visual and Performing Arts
- Methodologies for integrating visual and performing arts into the curriculum and for managing change on a proactive basis.
- Effective practices in the integration of visual and performing arts and staff development.
- Terminology used in visual and performing arts.
- Adult learning theory.
- Current trends in visual and performing arts.
- Applicable laws, codes, regulations, policies, and procedures.
- District organization, operations, and objectives.
- Effective oral and written communication skills.
- Principles and practices of management, supervision, and training.
- Evaluation approaches, strategies, and techniques.
- Operation of a computer and related software.

ABILITY TO:

- Assist in providing instruction to individuals or small groups of students at an assigned school site.

- Perform clerical duties such as filing, duplicating, and maintaining routine records.
- Print and write legibly.
- Understand and follow oral and written directions.
- Learn the procedures, functions, and limitations of assigned duties.
- Establish and maintain cooperative and effective working relationships with others.
- Communicate effectively, both orally and in writing with children and adults.
- Lift light objects according to safety regulations.
- Be flexible, and work effectively with constant interruptions.
- Operate instructional and office equipment.
- Work with school improvement initiatives that close student achievement gaps between racial, ethnic, and economic groups by working with all of the diverse communities.
- Meet state and district standards of professional conduct as outlined in Board Policy.
- Assist with planning and scheduling use of fine arts space.
- Learn the procedures, functions, and limitations of assigned duties.
- Establish and maintain effective working relationships with others.
- Monitor, observe, and report student progress and behavior to classroom teacher.
- Operate a variety of fine arts equipment including, but not limited to: various musical instruments, various art equipment (kiln, computers, etc.)
- Work independently with little direction.
- Assist the teacher with providing instruction to students in assigned subject area.
- Work with school improvement initiatives that close student achievement gaps between racial, ethnic, and economic groups by working with all of the diverse communities.
- Meet state and district standards of professional conduct as outlined in Board Policy.

WORKING CONDITIONS:**SAMPLE ENVIRONMENT:**

School classroom, multipurpose room, and playground environment. Office and school environment; drive a vehicle to conduct work.

SAMPLE PHYSICAL ABILITIES:

Hear and speak to make presentations, and exchange information in person and on the telephone. Walk, stand, or sit for extended periods of time; bend at the waist, kneel, or crouch to assist students; reach overhead, above the shoulders, and horizontally; hear and speak to exchange information; see to read a variety of materials and monitor student activities and behavior; dexterity of hands and fingers to demonstrate activities, prepare materials, operate a computer keyboard, instruments, art supplies, and operate standard office and classroom equipment; see to read, prepare documents and reports; lift light objects.

SAMPLE HAZARDS

Occasional contact with dissatisfied or abusive individuals; exposure to erratic student behavior; may risk exposure to lice, bodily fluids, and communicable diseases.

(Consistent with the No Child Left Behind Act of 2001 and other related legislation.)

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Position Description

TITLE:	Supervisor, Carpenter, Roofing, and Welding	CLASSIFICATION:	Teamsters Classified Supervisor (TCS)
SERIES:	Supervisor IV	FLSA:	Non-Exempt
JOB CLASS CODE:	9907	WORK YEAR:	12 Months
DEPARTMENT:	Facilities Maintenance	SALARY:	Range 23 Salary Schedule G
REPORTS TO:	Assigned Supervisor	BOARD APPROVAL:	TBD, 07-21-03
		CABINET APPROVAL:	8-28-2024
		HR APPROVAL:	12-4-2024

BASIC FUNCTION:

Supervise, plan, organize, coordinate, and direct the carpentry, roofing, and welding staff in the alteration, renovation, repair, and construction of district facilities requiring independent judgment and analysis.

REPRESENTATIVE DUTIES: (Incumbents may perform any combination of the essential functions shown below [E]. This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this classification, but is intended to accurately reflect the principle job elements.)

Supervise, plan, organize, coordinate, and direct the carpentry, roofers, and welding staff in the alteration, renovation, repair, and construction of district facilities, including minor repair and patchwork to roofs, requiring independent judgment and analysis. **E**

Supervise, train, and evaluate the performance of assigned staff, and participate in the interview and selection of new employees; process personnel records; make recommendations concerning staffing; discipline assigned staff according to district policies and procedures. **E**

Prioritize, schedule, and assign work; receive work orders, and dispatch the carpentry, roofing, and welding staff; assure accurate, cost effective, and timely completion of work assignments; drive a vehicle to conduct inspections. **E**

Perform journey-level skilled rough and finish carpentry work in the alteration, renovation, repair, and construction of district facilities; retrofit and remodel classrooms, offices, and restrooms with new durable materials to meet health and Americans with Disabilities (ADA) requirements. **E**

Provide preventive maintenance guidelines and instructions; schedule visits of assigned trades. **E**

Prepare and maintain a variety of records and progress reports related to the preventive maintenance effort. **E**

Mix, set forms, pour, and finish concrete for ramps, walkways, stairs, and walls. **E**

Design, construct, and install cabinets, bookcases, bulletin boards, shelves, white boards, partitions, and furniture. **E**

Perform interior finish work such as plastering, sheetrock, vinyl board, FRP, ceramic tile, and exterior finish work such as stucco, siding, trim brick, and masonry applications; perform necessary milling, staining, and finishing work. **E**

Perform structural framing of walls, roofs, beams, and columns; repair and replace cyclone fencing, gates, barriers, and playground equipment. **E**

Make and repair school and office furniture, equipment, and wooden fixtures; perform mill and cabinetwork. **E**

Maintain and repair woodwork of buildings; fit and install doors and accompanying hardware, windows, sashes, and screens; repair panic bars and other exit hardware; install ceiling tiles. **E**

Operate lathes, planers, shapers, joiners, sanders, band saws, drills, and other woodwork equipment; operate a district vehicle, forklift, scissor lift, and related equipment and machinery; maintain equipment, tools, and work area in a safe, clean, and orderly manner. **E**

Assure work completed and in progress comply with applicable laws, rules, and regulations; respond to emergency situations on 24-hour call. **E**

Estimate cost of materials and labor; prepare and submit requisitions for materials and supplies; monitor and review invoices and purchase orders with vendors; assure appropriate stock levels are maintained for the division; assist with annual division budget preparation activities as directed. **E**

Communicate with district personnel, departments, and contractors to provide technical information, coordinate activities, and resolve issues, concerns, or questions regarding work orders and scheduling of projects; confer with district personnel regarding maintenance needs. **E**

Prepare and maintain a variety of records and progress reports related to division activities; operate a computer to maintain records and provide reports; check invoices and assure proper charges are accurately maintained; submit to appropriate personnel and department as required. **E**

Provide excellent customer service by establishing positive relationships with district personnel, vendors, representatives from external organizations and others; respond to phone calls, e-mails, letters, and other communications. **E**

Promote teamwork by sharing knowledge, cooperating with others, participating in meetings and work groups, and supporting the goals and objectives of the district and division; lift and carry heavy objects. **E**

Perform related duties as assigned.

TRAINING, EDUCATION AND EXPERIENCE:

Any combination equivalent to: graduation from high school, four-year carpentry apprenticeship program, and nine years of increasingly responsible journeyman-level carpentry experience.

LICENSES AND OTHER REQUIREMENTS:

Valid California driver's license; employee entrance evaluation (lifting test); Department of Transportation drug and alcohol testing; asbestos material certification; furnish own hand tools.

KNOWLEDGE AND ABILITIES:**KNOWLEDGE OF:**

- Effective supervision practices, evaluation techniques, and leadership styles.
- Interpersonal skills using tact, patience, and courtesy.
- Basic budget preparation and control.
- Operation of a computer terminal and other office equipment.
- Methods, equipment, tools, and materials used in carpentry, roofing, and welding work.
- Quality and adaptability of various woods.
- Carpentry, roofing, and welding trades.
- Building codes, policies, regulations, and guidelines pertaining to a typical school.
- Safe working methods and procedures.
- Basic record-keeping techniques.
- Health and safety regulations.
- Technical aspects of field of specialty.

ABILITY TO:

- Supervise, plan, organize, coordinate, and direct the carpentry, roofing, and welding staff in the alteration, renovation, repair, and construction of district facilities, including minor repair and patchwork to roofs, requiring independent judgment and analysis.
- Supervise, train, and evaluate the performance of assigned staff.
- Communicate effectively, and maintain cooperative relationships.
- Analyze situations accurately, and adopt an effective course of action.
- Prioritize, schedule, and assign work.
- Perform journey-level skilled rough and finish carpentry.
- Assure accurate, cost effective, and timely completion of work assignments.
- Estimate cost of materials and labor.
- Order parts and supplies according to established guidelines.
- Operate a computer to maintain records and prepare reports.
- Work from blueprints, sketches, shop drawings, and diagrams.
- Operate and maintain specialized tools of the building trade.
- Lift and carry heavy objects according to safety regulations.
- Read, interpret, apply, and explain rules, regulations, policies, and procedures.
- Understand and follow oral and written directions.
- Observe legal and defensive driving practices.
- Attend and complete improvement trainings appropriate to crafts assigned and leadership skills.

WORKING CONDITIONS:**SAMPLE ENVIRONMENT:**

Office, shop, and school environment; drive a vehicle to conduct work; noise from equipment operation; exposure to adverse weather conditions; constant interruptions.

SAMPLE PHYSICAL ABILITIES:

Hearing and speaking to exchange information; seeing to read work orders, blueprints, shop drawings, sketches, diagrams, and monitor activities; walking or standing for extended periods of time; dexterity of hands and fingers to operate a computer and specialized hand tools and equipment; climbing ladders and working from heights; bending at the waist; kneeling, or crouching; reaching overhead, above the shoulders, and horizontally; lifting and carrying heavy objects.

SAMPLE HAZARDS:

Working on ladders or scaffolding at heights; working in a cramped or restrictive work chamber such as attics and crawl spaces; working around and with machinery having moving parts; exposure to flying debris or nails.

HEALTH BENEFITS: District pays a portion of the employee's health benefits through District-offered plans.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Position Description

TITLE:	Supervisor, Electronics, Access Control, Locksmiths, and Fire Alarm	CLASSIFICATION:	Teamsters Classified Supervisor (TCS)
SERIES:	Supervisor IV	FLSA:	Non-Exempt
JOB CLASS CODE:	9906	WORK YEAR:	12 Months
DEPARTMENT:	Facilities Maintenance	SALARY:	Range 23 Salary Schedule G
REPORTS TO:	Assigned Supervisor	BOARD APPROVAL:	TBD, 7-8-1985
		BOARD REVISION:	1-24-2019
		HR APPROVAL:	12-4-2024
		CABINET APPROVAL:	8-28-2024

BASIC FUNCTION:

Under general direction, supervise and assist journeyman level electronic technicians, journeyman level fire alarm technicians, and journeymen level locksmiths in repairing District's electronic equipment. Exercise discretion and independent judgement in the responsibility for designing, selecting, planning, repairing, maintaining, and installation of related systems; evaluate new equipment for purchase; and determine and allocate work. Assigns subordinates to work details and checks work in progress and upon completion to ensure that it meets required standards; inspects buildings and equipment reported to be in need of repair and considers the need for repair, estimates the time, labor, and materials needed; supervises and performs routine maintenance and preventative maintenance on District facilities and equipment; keeps records of time/material, and work performed and needed; keeps stockrooms up to date and prepare requisitions for stock; and perform additional related duties as required.

REPRESENTATIVE DUTIES: (Incumbents may perform any combination of the essential functions shown below [E]. This position description is not intended to be an exhaustive list of all duties, knowledge, or abilities associated with this classification, but is intended to accurately reflect the principle job elements.)

Supervise, repair, and assist in the repair of assigned school district equipment: locks, ingress and egress systems, access control systems, proximity and card swipe readers, computers, printers, monitors, digital dialers, microprocessor based intrusion alarm, security cameras and related systems, fire alarm receivers and transmitters, telephone equipment, video projectors, PA systems, intercom systems, software related to operation of assigned equipment, and other electronic equipment. **E**

Supervise and assist assigned staff in isolating malfunctions, replacing defective components, performing preventative maintenance service on all types of electronic, computer, telephone, audio and visual equipment, audio and video distribution and communication systems, camera systems, and fire and intrusion detection and reporting system. **E**

Use various test equipment such as voltmeter, ohmmeter, logic probe, frequency meter, and other test instruments; repair and replace motors, coils, capacitors, resistors, transformers, relays, switches, integrated circuits, transistors, speakers, and other components. **E**

Monitor work performance and provide direction and support to assigned maintenance staff as necessary for the purpose of assisting them in the successful completion of their work and achieving a high level of performance. **E**

Perform recordkeeping functions and processes data for the purpose of assigning work, tracking resources, and documenting activities. **E**

Design, plan, and estimate systems installations. **E**

Purchase and secure materials; keep and maintain records of labor and materials used; prepare reports; and recommend new equipment purchases. **E**

Maintain equipment inventory, receive and inspect new and used equipment purchased, keeps accurate records of warranty dates. **E**

Provide training for the purpose of delivering instruction and communicating goals, expectations, and procedures (e.g., maintenance, equipment, safety). **E**

Utilize standard office equipment, computer software programs, and work order management system for the purpose of preparing, maintaining, and conveying information. **E**

Attend meetings, seminars, and courses for the purpose of acquiring knowledge and conveying necessary information related to maintenance staff functions. **E**

Provide a positive climate of interaction and communication between school staffs, families, and the community within Facilities Maintenance. **E**

Perform other related duties as assigned for the purpose of ensuring the efficient and effective functioning of the work unit. **E**

Performs related duties as required.

TRAINING, EDUCATION, AND EXPERIENCE:

Five years of recent experience in the maintenance and repair of electronic, computer, and communication equipment. Equivalent to graduation from high school or vocational school, including courses in electrical and electronic theory, and maintenance and repair of electronic equipment.

LICENSES AND OTHER REQUIREMENTS:

Valid California driver's license; provide ability to be insured; and employee entrance evaluation (lifting test).

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

- Effective supervision practices, evaluation techniques, and leadership styles. Interpersonal skills using tact, patience, and courtesy.
- Principles of electrical and electronics theory and electrical and mechanical operation related to electrical powered equipment and assemblies including computers.
- Standard practices, materials, tools, and equipment used in repairing and maintaining electrical and electronic equipment.
- Building codes, policies, regulations, and guidelines pertaining to Facilities Maintenance.

- Relevant Federal, State, and Local regulatory requirements, procedures, and standards.
- Basic budget preparation, control, and recordkeeping.
- Operation of a computer, related software, and standard office equipment.
- Safe working methods and procedures.
- Hazards, health and safety regulations, standards, and OSHA codes related to Facilities Maintenance. Technical aspects of field of specialty.
- Perform math and/or geometry.
- State and Federal requirements regarding maintenance at school sites; codes, regulations, and laws related to the job functions.

ABILITY TO:

- Supervise, train, and evaluate the performance of assigned staff.
- Coordinate and respond as needed to assigned staff, with alternate work schedules.
- Make independent decisions, follow instructions, and accept constructive criticism.
- Diagnose emergency situations quickly and accurately.
- Plan and manage projects; preparing and maintaining accurate records.
- Analyze data utilizing a variety of complex processes.
- Problem solve and analyze data based on organizational objectives.
- Read a variety of manuals, write documents following prescribed formats, and/or present information to others; and solve practical problems.
- Read, interpret, apply, and explain rules, policies, and procedures.
- Schedule a significant number of activities, meetings, and/or events; often gather, collate, and/or classify data; and consider a variety of factors when using equipment.
- Prioritize, schedule, and assign work.
- Assure accurate, cost effective, and timely completion of work assignments.
- Operate equipment used in trade, and standard office equipment including pertinent software applications. Handle hazardous materials.
- Isolate malfunctions, locate and correct electrical and mechanical defects in electronic, audio visual, communication, and microprocessor equipment.
- Interpret electrical and schematic diagrams.
- Make project and work estimates; materials and labor costs.
- Communicate effectively and maintain cooperative relationships.
- Lift and carry heavy objects according to safety regulations.
- Understand and follow oral and written directions.
- Meet State and District standards of professional conduct as outlined in Board Policy.
- Work with school improvement initiatives that close student achievement gaps between racial, ethnic, and economic groups by working with all of the diverse communities related to work.
- Work an alternative work schedule which may include nights and weekends.

WORKING CONDITIONS:**SAMPLE ENVIRONMENT:**

Indoor, outdoors, and shop environment; drive a vehicle to conduct work; noise from equipment operation; and exposure to adverse weather conditions.

SAMPLE PHYSICAL ABILITIES:

Kneeling, pulling, pushing, carrying, and lifting heavy objects; climbing ladders; standing for extended periods of time; heavy physical labor; bending at the waist; crawling; reaching overhead, above the shoulders and horizontally; dexterity of hands and fingers to operate specialized tools and equipment; and hearing and speaking to exchange information.

SAMPLE HAZARDS:

Working on ladders or scaffolding at heights; working in a cramped or restrictive work chamber; working around and with machinery having moving parts; electrical power supply and high voltage, and cuts from tools or materials.

HEALTH BENEFITS: District pays a portion of the employee's health benefits through District-offered plans.

(Former Title: Supervisor IV, Electronics, and Electronics Technician, Foreman)



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 13.1r

Meeting Date: December 19, 2024

Subject: Approve Salary Schedules

- 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 2024/2025 Salary Schedule, updated December 19, 2024: Teamsters Classified Supervisors (TCS)

Background/Rationale: The District has a need to ensure salary schedules are updated, as needed, to align with job descriptions in order to meet evolving needs. Given the creation of additional job descriptions, the associated salary schedules have been updated to include these new positions.

Financial Considerations: N/A

LCAP Goal(s): Welcoming and Safety Outcomes

Documents Attached:

Salary Schedules:

- TCS

Estimated Time of Presentation: N/A

Submitted by: Cancy McArn, Chief Human Resources Officer & Lead Negotiator

Approved by: Lisa Allen, Superintendent



Teamsters Classified Supervisors (TCS)

Placement of Classes on Ranges

2024-25 School Year

(Effective July 1, 2024)

Job Class Code	Salary Range	Series	Position Classification Title
1598	9	--	Multi-Site Supervisor
9866	21	Supervisor IV	Warehouse
1660			Vehicle Maintenance
9750	22	Supervisor IV	District Grounds
1460			Electrical
9758			Facilities Maintenance Glazier
9853			Industrial Food Production Equipment Contractor
0481			Hazardous Materials
0449			HVAC and Refrigeration
1412			Painter
1418			Printing
1480			Plumber
9906	23	Supervisor IV	Electronics, Access Control, Locksmith and Fire Alarm
9907			Carpenter, Roofing, and Welding
1461	24	--	Transportation Fleet Specialist §

§ Exempt from overtime.

Revisions and Updates:

- 0445 Supervisor IV, Carpenter (Range 22) Classification reclassified to 9907 Supervisor IV, Carpenter, Roofing, and Welding (Range 23), as of 7/1/2024.
- 1470 Supervisor IV, Electronics (Range 22) Classification reclassified to 9906 Supervisor IV, Electronics, Access Control, Locksmith and Fire Alarm (Range 23), as of 7/1/2024.
- 1590 Supervisor I, Warehouse (Range 13) Classification reclassified to 9866 Supervisor IV, Warehouse (Range 22), as of 7/1/2022.
- Range 23 of G-MV, G-MV2 (12 Month) Salary Schedule rates revised as of 7/1/2024.

Longevity Steps: Commencing with the 2023-24 school year, TCS members will be eligible for longevity steps at the following years:

10 years of service = 3% of employee's base salary
16 years of service = 4.5% of employee's base salary
19 years of service = 6% of employee's base salary

22 years of service = 7.5% of employee's base salary
25 years of service = 9% of employee's base salary
30 years of service = 10.5% of employee's base salary

Effective 7/1/2024, 2% Increase Applied.

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

Salary Schedule for Teamsters Classified Supervisors (TCS)

2024-25 School Year, **10 Months - Multi-Site Supervisor, 207 Days (199 Days + 8 SBE Waiver Days)**

(Effective July 1, 2024)

SALARY RANGE	STEP 1		STEP 2		STEP 3		STEP 4		STEP 5		STEP 6	
	Month	Hour	Month	Hour	Month	Hour	Month	Hour	Month	Hour	Month	Hour
9	\$5,510	\$36.60	\$5,714	\$37.95	\$5,940	\$39.45	\$6,164	\$40.94	\$6,407	\$42.56	\$6,660	\$44.24
10	\$5,297	\$35.19	\$5,496	\$36.51	\$5,709	\$37.92	\$5,929	\$39.38	\$6,162	\$40.93	\$6,404	\$42.54
11	\$5,393	\$35.82	\$5,606	\$37.24	\$5,817	\$38.64	\$6,047	\$40.17	\$6,285	\$41.74	\$6,537	\$43.42
12	\$5,502	\$36.54	\$5,712	\$37.94	\$5,937	\$39.43	\$6,164	\$40.94	\$6,410	\$42.57	\$6,666	\$44.28
13	\$5,607	\$37.24	\$5,819	\$38.65	\$6,048	\$40.17	\$6,288	\$41.77	\$6,540	\$43.44	\$6,803	\$45.19
14	\$5,713	\$37.94	\$5,938	\$39.44	\$6,166	\$40.95	\$6,415	\$42.61	\$6,669	\$44.30	\$6,938	\$46.09
15	\$5,824	\$38.69	\$6,050	\$40.19	\$6,289	\$41.78	\$6,543	\$43.46	\$6,806	\$45.21	\$7,083	\$47.05
16	\$5,940	\$39.46	\$6,167	\$40.97	\$6,417	\$42.62	\$6,671	\$44.31	\$6,947	\$46.14	\$7,226	\$47.99
17	\$6,059	\$40.24	\$6,294	\$41.81	\$6,545	\$43.47	\$6,808	\$45.22	\$7,084	\$47.05	\$7,373	\$48.97
18	\$6,170	\$40.98	\$6,419	\$42.64	\$6,674	\$44.33	\$6,948	\$46.15	\$7,229	\$48.02	\$7,528	\$50.00
19	\$6,297	\$41.83	\$6,547	\$43.48	\$6,810	\$45.23	\$7,087	\$47.07	\$7,380	\$49.02	\$7,681	\$51.02
20	\$6,422	\$42.66	\$6,680	\$44.37	\$6,949	\$46.16	\$7,234	\$48.05	\$7,533	\$50.04	\$7,848	\$52.13
21	\$6,683	\$44.39	\$6,952	\$46.18	\$7,237	\$48.07	\$7,535	\$50.05	\$7,849	\$52.13	\$8,177	\$54.31
22	\$7,083	\$47.05	\$7,370	\$48.96	\$7,671	\$50.95	\$7,989	\$53.06	\$8,321	\$55.27	\$8,668	\$57.57
23	\$6,819	\$45.29	\$7,094	\$47.12	\$7,384	\$49.05	\$7,689	\$51.07	\$8,011	\$53.21	\$8,349	\$55.46
24	\$6,954	\$46.19	\$7,240	\$48.09	\$7,537	\$50.06	\$7,854	\$52.17	\$8,179	\$54.33	\$8,525	\$56.63

Longevity Increment: See Page 1.

In-Service Growth: Effective July 1, 2022, a stipend of \$5.00 per month, per semester unit of credit may be earned after 18 months of service, for up to a total of 55 units. Effective July 1, 1998, the compensation per unit of allowable credit and maximum number of units shall be increased as follows: 0 - 6.5 units = \$5; 7 - 13.5 units = \$6; 14 - 20.5 units = \$7; 21 - 47 units = \$8; 48 - 55 units = \$9 (added effective July 1, 2004). District and/or union sponsored training programs will receive credit of one unit per 16 hours of training.

Hourly Rates: 2024-25, 2025-26 school years are based on 150.55 average work-hours per month (paid August - June). Effective July 1, 2014, computed on the basis of 159.20 average work-hours per month.

Salary Schedule: G-H/V10

Includes 8 SBE (School Board of Education) Waiver Days

Effective 7/1/2024, 2% Increase Applied.

TCS 24-25 10 Mo - Updated 12-19-2024

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Salary Schedule for Teamsters Classified Supervisors (TCS)

2023-24 School Year (Multi-Site Supervisor, 207 Days 199 Days + 8 SBE Waiver Days, 10 Months)

(Effective July 1, 2024)

Hourly	Time 1/2	Daily	Monthly	Yearly
\$35.18	\$52.78	\$281.47	\$5,297	\$58,267
\$35.82	\$53.73	\$286.58	\$5,393	\$59,323
\$36.51	\$54.76	\$292.05	\$5,496	\$60,456
\$36.55	\$54.82	\$292.37	\$5,502	\$60,522
\$36.60	\$54.90	\$292.79	\$5,510	\$60,610
\$37.24	\$55.86	\$297.89	\$5,606	\$61,666
\$37.24	\$55.87	\$297.95	\$5,607	\$61,677
\$37.92	\$56.88	\$303.37	\$5,709	\$62,799
\$37.94	\$56.91	\$303.53	\$5,712	\$62,832
\$37.95	\$56.92	\$303.58	\$5,713	\$62,843
\$37.95	\$56.93	\$303.63	\$5,714	\$62,854
\$38.64	\$57.96	\$309.11	\$5,817	\$63,987
\$38.65	\$57.98	\$309.21	\$5,819	\$64,009
\$38.68	\$58.03	\$309.48	\$5,824	\$64,064
\$39.38	\$59.07	\$315.06	\$5,929	\$65,219
\$39.44	\$59.15	\$315.48	\$5,937	\$65,307
\$39.44	\$59.16	\$315.54	\$5,938	\$65,318
\$39.46	\$59.18	\$315.64	\$5,940	\$65,340
\$40.17	\$60.25	\$321.33	\$6,047	\$66,517
\$40.17	\$60.26	\$321.38	\$6,048	\$66,528
\$40.19	\$60.28	\$321.49	\$6,050	\$66,550
\$40.25	\$60.37	\$321.97	\$6,059	\$66,649
\$40.93	\$61.39	\$327.44	\$6,162	\$67,782
\$40.94	\$61.41	\$327.55	\$6,164	\$67,804
\$40.96	\$61.43	\$327.65	\$6,166	\$67,826
\$40.96	\$61.44	\$327.71	\$6,167	\$67,837
\$40.98	\$61.47	\$327.86	\$6,170	\$67,870
\$41.75	\$62.62	\$333.98	\$6,285	\$69,135
\$41.77	\$62.65	\$334.13	\$6,288	\$69,168
\$41.77	\$62.66	\$334.19	\$6,289	\$69,179
\$41.81	\$62.71	\$334.45	\$6,294	\$69,234
\$41.83	\$62.74	\$334.61	\$6,297	\$69,267
\$42.54	\$63.81	\$340.30	\$6,404	\$70,444
\$42.56	\$63.84	\$340.46	\$6,407	\$70,477
\$42.58	\$63.87	\$340.62	\$6,410	\$70,510
\$42.61	\$63.92	\$340.88	\$6,415	\$70,565
\$42.62	\$63.94	\$340.99	\$6,417	\$70,587
\$42.64	\$63.96	\$341.10	\$6,419	\$70,609
\$42.66	\$63.99	\$341.26	\$6,422	\$70,642
\$43.42	\$65.13	\$347.37	\$6,537	\$71,907
\$43.44	\$65.16	\$347.53	\$6,540	\$71,940
\$43.46	\$65.19	\$347.69	\$6,543	\$71,973
\$43.47	\$65.21	\$347.79	\$6,545	\$71,995
\$43.49	\$65.23	\$347.90	\$6,547	\$72,017
\$44.24	\$66.36	\$353.90	\$6,660	\$73,260
\$44.28	\$66.42	\$354.22	\$6,666	\$73,326
\$44.30	\$66.45	\$354.38	\$6,669	\$73,359
\$44.31	\$66.47	\$354.49	\$6,671	\$73,381
\$44.33	\$66.50	\$354.65	\$6,674	\$73,414
\$44.37	\$66.56	\$354.97	\$6,680	\$73,480
\$44.39	\$66.59	\$355.12	\$6,683	\$73,513

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Salary Schedule for Teamsters Classified Supervisors (TCS)

2023-24 School Year (Multi-Site Supervisor, 207 Days 199 Days + 8 SBE Waiver Days, 10 Months)

(Effective July 1, 2024)

Hourly	Time 1/2	Daily	Monthly	Yearly
\$45.19	\$67.78	\$361.50	\$6,803	\$74,833
\$45.21	\$67.81	\$361.66	\$6,806	\$74,866
\$45.22	\$67.83	\$361.77	\$6,808	\$74,888
\$45.23	\$67.85	\$361.87	\$6,810	\$74,910
\$45.29	\$67.94	\$362.35	\$6,819	\$75,009
\$46.08	\$69.13	\$368.67	\$6,938	\$76,318
\$46.14	\$69.22	\$369.15	\$6,947	\$76,417
\$46.15	\$69.23	\$369.21	\$6,948	\$76,428
\$46.16	\$69.24	\$369.26	\$6,949	\$76,439
\$46.18	\$69.27	\$369.42	\$6,952	\$76,472
\$46.19	\$69.29	\$369.53	\$6,954	\$76,494
\$47.05	\$70.57	\$376.38	\$7,083	\$77,913
\$47.05	\$70.58	\$376.43	\$7,084	\$77,924
\$47.07	\$70.61	\$376.59	\$7,087	\$77,957
\$47.12	\$70.68	\$376.96	\$7,094	\$78,034
\$48.00	\$72.00	\$383.98	\$7,226	\$79,486
\$48.02	\$72.03	\$384.14	\$7,229	\$79,519
\$48.05	\$72.08	\$384.40	\$7,234	\$79,574
\$48.07	\$72.11	\$384.56	\$7,237	\$79,607
\$48.09	\$72.14	\$384.72	\$7,240	\$79,640
\$48.95	\$73.43	\$391.63	\$7,370	\$81,070
\$48.97	\$73.46	\$391.79	\$7,373	\$81,103
\$49.02	\$73.53	\$392.16	\$7,380	\$81,180
\$49.05	\$73.57	\$392.37	\$7,384	\$81,224
\$50.00	\$75.00	\$400.03	\$7,528	\$82,808
\$50.04	\$75.05	\$400.29	\$7,533	\$82,863
\$50.05	\$75.07	\$400.40	\$7,535	\$82,885
\$50.06	\$75.09	\$400.50	\$7,537	\$82,907
\$50.95	\$76.43	\$407.63	\$7,671	\$84,381
\$51.02	\$76.53	\$408.16	\$7,681	\$84,491
\$51.07	\$76.61	\$408.58	\$7,689	\$84,579
\$52.13	\$78.19	\$417.03	\$7,848	\$86,328
\$52.14	\$78.20	\$417.08	\$7,849	\$86,339
\$52.17	\$78.25	\$417.35	\$7,854	\$86,394
\$53.07	\$79.60	\$424.52	\$7,989	\$87,879
\$53.21	\$79.82	\$425.69	\$8,011	\$88,121
\$54.31	\$81.47	\$434.51	\$8,177	\$89,947
\$54.33	\$81.49	\$434.62	\$8,179	\$89,969
\$55.27	\$82.91	\$442.17	\$8,321	\$91,531
\$55.46	\$83.18	\$443.65	\$8,349	\$91,839
\$56.63	\$84.94	\$453.01	\$8,525	\$93,775
\$57.58	\$86.36	\$460.60	\$8,668	\$95,348

Includes: 8 SBE (School Board Of Education) Waiver Days

Effective 7/1/2024, 2% Increase Applied.

TCS 24-25 10 Mo - Updated 12-19-2024

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Salary Schedule for Teamsters Classified Supervisors (TCS)
2024-25 School Year (12 Months)
(Effective July 1, 2024)

SALARY RANGE	STEP 1		STEP 2		STEP 3		STEP 4		STEP 5		STEP 6	
	Month	Hour	Month	Hour	Month	Hour	Month	Hour	Month	Hour	Month	Hour
9	\$5,993	\$34.58	\$6,234	\$35.97	\$6,485	\$37.41	\$6,747	\$38.93	\$7,024	\$40.52	\$7,319	\$42.23
10	\$5,765	\$33.26	\$5,997	\$34.60	\$6,241	\$36.01	\$6,496	\$37.48	\$6,766	\$39.03	\$7,049	\$40.67
11	\$5,882	\$33.93	\$6,122	\$35.32	\$6,367	\$36.73	\$6,631	\$38.26	\$6,906	\$39.84	\$7,196	\$41.52
12	\$6,000	\$34.62	\$6,244	\$36.02	\$6,498	\$37.49	\$6,769	\$39.05	\$7,052	\$40.68	\$7,348	\$42.39
13	\$6,125	\$35.34	\$6,373	\$36.77	\$6,636	\$38.28	\$6,913	\$39.88	\$7,199	\$41.53	\$7,503	\$43.29
14	\$6,250	\$36.06	\$6,503	\$37.52	\$6,771	\$39.06	\$7,056	\$40.71	\$7,351	\$42.41	\$7,662	\$44.20
15	\$6,377	\$36.79	\$6,638	\$38.30	\$6,917	\$39.91	\$7,202	\$41.55	\$7,505	\$43.30	\$7,824	\$45.14
16	\$6,506	\$37.53	\$6,778	\$39.10	\$7,058	\$40.72	\$7,354	\$42.43	\$7,666	\$44.23	\$7,997	\$46.14
17	\$6,642	\$38.32	\$6,920	\$39.92	\$7,209	\$41.59	\$7,507	\$43.31	\$7,832	\$45.18	\$8,165	\$47.11
18	\$6,780	\$39.12	\$7,060	\$40.73	\$7,358	\$42.45	\$7,668	\$44.24	\$8,000	\$46.15	\$8,343	\$48.13
19	\$6,922	\$39.93	\$7,212	\$41.61	\$7,512	\$43.34	\$7,838	\$45.22	\$8,169	\$47.13	\$8,521	\$49.16
20	\$7,066	\$40.77	\$7,362	\$42.47	\$7,673	\$44.27	\$8,002	\$46.17	\$8,346	\$48.15	\$8,708	\$50.24
21	\$7,365	\$42.49	\$7,680	\$44.31	\$8,005	\$46.18	\$8,352	\$48.18	\$8,713	\$50.27	\$9,091	\$52.45
22	\$7,807	\$45.04	\$8,140	\$46.96	\$8,485	\$48.95	\$8,853	\$51.08	\$9,234	\$53.27	\$9,636	\$55.59
23	\$8,197	\$47.29	\$8,547	\$49.31	\$8,909	\$51.40	\$9,296	\$53.63	\$9,696	\$55.94	\$10,118	\$58.37
24	\$7,682	\$44.32	\$8,008	\$46.20	\$8,354	\$48.20	\$8,717	\$50.29	\$9,094	\$52.47	\$9,495	\$54.78

Longevity Increment: See Page 1.

In-Service Growth: Effective July 1, 2022, a stipend of \$5.00 per month, per semester unit of credit may be earned after 18 months of service, for up to a total of 55 units. Effective July 1, 1998, the compensation per unit of allowable credit and maximum number of units shall be increased as follows: 0 - 6.5 units = \$5; 7 - 13.5 units = \$6; 14 - 20.5 units = \$7; 21 - 47 units = \$8; 48 - 55 units = \$9 (added effective July 1, 2004). District and/or union sponsored training programs will receive credit of one unit per 16 hours of training.

Salary Schedule: G-MV, G-HV

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Salary Schedule for Teamsters Classified Supervisors (TCS)
2024-25 School Year (12 Months)
(Effective July 1, 2024)

Hourly	Time 1/2	Daily	Monthly	Yearly
\$33.26	\$49.89	\$266.08	\$5,765	\$69,180
\$33.93	\$50.90	\$271.44	\$5,882	\$70,584
\$34.58	\$51.87	\$276.64	\$5,993	\$71,916
\$34.60	\$51.90	\$276.80	\$5,997	\$71,964
\$34.62	\$51.93	\$276.96	\$6,000	\$72,000
\$35.32	\$52.98	\$282.56	\$6,122	\$73,464
\$35.34	\$53.01	\$282.72	\$6,125	\$73,500
\$35.97	\$53.96	\$287.76	\$6,234	\$74,808
\$36.01	\$54.02	\$288.08	\$6,241	\$74,892
\$36.02	\$54.03	\$288.16	\$6,244	\$74,928
\$36.06	\$54.09	\$288.48	\$6,250	\$75,000
\$36.73	\$55.10	\$293.84	\$6,367	\$76,404
\$36.77	\$55.16	\$294.16	\$6,373	\$76,476
\$36.79	\$55.19	\$294.32	\$6,377	\$76,524
\$37.41	\$56.12	\$299.28	\$6,485	\$77,820
\$37.48	\$56.22	\$299.84	\$6,496	\$77,952
\$37.49	\$56.24	\$299.92	\$6,498	\$77,976
\$37.52	\$56.28	\$300.16	\$6,503	\$78,036
\$37.53	\$56.30	\$300.24	\$6,506	\$78,072
\$38.26	\$57.39	\$306.08	\$6,631	\$79,572
\$38.28	\$57.42	\$306.24	\$6,636	\$79,632
\$38.30	\$57.45	\$306.40	\$6,638	\$79,656
\$38.32	\$57.48	\$306.56	\$6,642	\$79,704
\$38.93	\$58.40	\$311.44	\$6,747	\$80,964
\$39.03	\$58.55	\$312.24	\$6,766	\$81,192
\$39.05	\$58.58	\$312.40	\$6,769	\$81,228
\$39.06	\$58.59	\$312.48	\$6,771	\$81,252
\$39.10	\$58.65	\$312.80	\$6,778	\$81,336
\$39.12	\$58.68	\$312.96	\$6,780	\$81,360
\$39.84	\$59.76	\$318.72	\$6,906	\$82,872
\$39.88	\$59.82	\$319.04	\$6,913	\$82,956
\$39.91	\$59.87	\$319.28	\$6,917	\$83,004
\$39.92	\$59.88	\$319.36	\$6,920	\$83,040
\$39.93	\$59.90	\$319.44	\$6,922	\$83,064
\$40.52	\$60.78	\$324.16	\$7,024	\$84,288
\$40.67	\$61.01	\$325.36	\$7,049	\$84,588
\$40.68	\$61.02	\$325.44	\$7,052	\$84,624
\$40.71	\$61.07	\$325.68	\$7,056	\$84,672
\$40.72	\$61.08	\$325.76	\$7,058	\$84,696
\$40.73	\$61.10	\$325.84	\$7,060	\$84,720
\$40.77	\$61.16	\$326.16	\$7,066	\$84,792
\$41.52	\$62.28	\$332.16	\$7,196	\$86,352
\$41.53	\$62.30	\$332.24	\$7,199	\$86,388
\$41.55	\$62.33	\$332.40	\$7,202	\$86,424
\$41.59	\$62.39	\$332.72	\$7,209	\$86,508
\$41.61	\$62.42	\$332.88	\$7,212	\$86,544
\$42.23	\$63.35	\$337.84	\$7,319	\$87,828
\$42.39	\$63.59	\$339.12	\$7,348	\$88,176
\$42.41	\$63.62	\$339.28	\$7,351	\$88,212
\$42.43	\$63.65	\$339.44	\$7,354	\$88,248

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Salary Schedule for Teamsters Classified Supervisors (TCS)
2024-25 School Year (12 Months)
(Effective July 1, 2024)

Hourly	Time 1/2	Daily	Monthly	Yearly
\$42.45	\$63.68	\$339.60	\$7,358	\$88,296
\$42.47	\$63.71	\$339.76	\$7,362	\$88,344
\$42.49	\$63.74	\$339.92	\$7,365	\$88,380
\$43.29	\$64.94	\$346.32	\$7,503	\$90,036
\$43.30	\$64.95	\$346.40	\$7,505	\$90,060
\$43.31	\$64.97	\$346.48	\$7,507	\$90,084
\$43.34	\$65.01	\$346.72	\$7,512	\$90,144
\$44.20	\$66.30	\$353.60	\$7,662	\$91,944
\$44.23	\$66.35	\$353.84	\$7,666	\$91,992
\$44.24	\$66.36	\$353.92	\$7,668	\$92,016
\$44.27	\$66.41	\$354.16	\$7,673	\$92,076
\$44.31	\$66.47	\$354.48	\$7,680	\$92,160
\$44.32	\$66.48	\$354.56	\$7,682	\$92,184
\$45.04	\$67.56	\$360.32	\$7,807	\$93,684
\$45.14	\$67.71	\$361.12	\$7,824	\$93,888
\$45.18	\$67.77	\$361.44	\$7,832	\$93,984
\$45.22	\$67.83	\$361.76	\$7,838	\$94,056
\$46.14	\$69.21	\$369.12	\$7,997	\$95,964
\$46.15	\$69.23	\$369.20	\$8,000	\$96,000
\$46.17	\$69.26	\$369.36	\$8,002	\$96,024
\$46.18	\$69.27	\$369.44	\$8,005	\$96,060
\$46.20	\$69.30	\$369.60	\$8,008	\$96,096
\$46.96	\$70.44	\$375.68	\$8,140	\$97,680
\$47.11	\$70.67	\$376.88	\$8,165	\$97,980
\$47.13	\$70.70	\$377.04	\$8,169	\$98,028
\$47.29	\$70.94	\$378.32	\$8,197	\$98,363
\$48.13	\$72.20	\$385.04	\$8,343	\$100,116
\$48.15	\$72.23	\$385.20	\$8,346	\$100,152
\$48.18	\$72.27	\$385.44	\$8,352	\$100,224
\$48.20	\$72.30	\$385.60	\$8,354	\$100,248
\$48.95	\$73.43	\$391.60	\$8,485	\$101,820
\$49.16	\$73.74	\$393.28	\$8,521	\$102,252
\$49.31	\$73.97	\$394.48	\$8,547	\$102,565
\$50.24	\$75.36	\$401.92	\$8,708	\$104,496
\$50.27	\$75.41	\$402.16	\$8,713	\$104,556
\$50.29	\$75.44	\$402.32	\$8,717	\$104,604
\$51.08	\$76.62	\$408.64	\$8,853	\$106,236
\$51.40	\$77.10	\$411.20	\$8,909	\$106,912
\$52.45	\$78.68	\$419.60	\$9,091	\$109,092
\$52.47	\$78.71	\$419.76	\$9,094	\$109,128
\$53.27	\$79.91	\$426.16	\$9,234	\$110,808
\$53.63	\$80.45	\$429.04	\$9,296	\$111,550
\$54.78	\$82.17	\$438.24	\$9,495	\$113,940
\$55.59	\$83.39	\$444.72	\$9,636	\$115,632
\$55.94	\$83.91	\$447.52	\$9,696	\$116,355
\$58.37	\$87.56	\$466.96	\$10,117	\$121,409

Effective 7/1/2024, 2% Increase Applied.

TCS 24-25 Updated 12-19-2024

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Salary Schedule for Teamsters Classified Supervisors (TCS)
2024-25 School Year (12 Months), Second Shift, 5% Differential
(Effective July 1, 2024)

SALARY RANGE	STEP 1		STEP 2		STEP 3		STEP 4		STEP 5		STEP 6	
	Month	Hour	Month	Hour	Month	Hour	Month	Hour	Month	Hour	Month	Hour
9	\$6,293	\$36.31	\$6,546	\$37.77	\$6,809	\$39.28	\$7,084	\$40.87	\$7,375	\$42.55	\$7,685	\$44.34
10	\$6,053	\$34.92	\$6,297	\$36.33	\$6,553	\$37.81	\$6,821	\$39.35	\$7,104	\$40.98	\$7,401	\$42.70
11	\$6,176	\$35.63	\$6,428	\$37.08	\$6,685	\$38.57	\$6,963	\$40.17	\$7,251	\$41.83	\$7,556	\$43.59
12	\$6,300	\$36.35	\$6,556	\$37.82	\$6,823	\$39.36	\$7,107	\$41.00	\$7,405	\$42.72	\$7,715	\$44.51
13	\$6,431	\$37.10	\$6,692	\$38.61	\$6,968	\$40.20	\$7,259	\$41.88	\$7,559	\$43.61	\$7,878	\$45.45
14	\$6,563	\$37.86	\$6,828	\$39.39	\$7,110	\$41.02	\$7,409	\$42.74	\$7,719	\$44.53	\$8,045	\$46.41
15	\$6,696	\$38.63	\$6,970	\$40.21	\$7,263	\$41.90	\$7,562	\$43.63	\$7,880	\$45.46	\$8,215	\$47.39
16	\$6,831	\$39.41	\$7,117	\$41.06	\$7,411	\$42.76	\$7,722	\$44.55	\$8,049	\$46.44	\$8,397	\$48.44
17	\$6,974	\$40.23	\$7,266	\$41.92	\$7,569	\$43.67	\$7,882	\$45.47	\$8,224	\$47.45	\$8,573	\$49.46
18	\$7,119	\$41.07	\$7,413	\$42.77	\$7,726	\$44.57	\$8,051	\$46.45	\$8,400	\$48.46	\$8,760	\$50.54
19	\$7,268	\$41.93	\$7,573	\$43.69	\$7,888	\$45.51	\$8,230	\$47.48	\$8,577	\$49.48	\$8,947	\$51.62
20	\$7,419	\$42.80	\$7,730	\$44.60	\$8,057	\$46.48	\$8,402	\$48.47	\$8,763	\$50.56	\$9,143	\$52.75
21	\$7,733	\$44.61	\$8,064	\$46.52	\$8,405	\$48.49	\$8,770	\$50.60	\$9,149	\$52.78	\$9,546	\$55.07
22	\$8,197	\$47.29	\$8,547	\$49.31	\$8,909	\$51.40	\$9,296	\$53.63	\$9,696	\$55.94	\$10,118	\$58.37
23	\$8,607	\$49.66	\$8,974	\$51.77	\$9,356	\$53.98	\$9,760	\$56.31	\$10,181	\$58.74	\$10,624	\$61.29
24	\$8,066	\$46.53	\$8,408	\$48.51	\$8,772	\$50.61	\$9,153	\$52.81	\$9,549	\$55.09	\$9,970	\$57.52

Longevity Increment: See Page 1.

In-Service Growth: Effective July 1, 2022, a stipend of \$5.00 per month, per semester unit of credit may be earned after 18 months of service, for up to a total of 55 units. Effective July 1, 1998, the compensation per unit of allowable credit and maximum number of units shall be increased as follows: 0 - 6.5 units = \$5; 7 - 13.5 units = \$6; 14 - 20.5 units = \$7; 21 - 47 units = \$8; 48 - 55 units = \$9 (added effective July 1, 2004). District and/or union sponsored training programs will receive credit of one unit per 16 hours of training.

Hourly Rates: Computed on the basis of 173.333 average work-hours per month.

Salary Schedule G-M/V2, G-H/V2

Effective 7/1/2024, 2% Increase Applied.

TCS 24-25 12 Mo - Updated 12-19-2024

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Salary Schedule for Teamsters Classified Supervisors (TCS)
2024-25 School Year (12 Months) Second Shift, 5% Differential
(Effective July 1, 2024)

Hourly	Time 1/2	Daily	Monthly	Yearly
\$34.92	\$52.38	\$279.36	\$6,053	\$72,636
\$35.63	\$53.45	\$285.04	\$6,176	\$74,112
\$36.31	\$54.47	\$290.48	\$6,293	\$75,516
\$36.33	\$54.50	\$290.64	\$6,297	\$75,564
\$36.35	\$54.53	\$290.80	\$6,300	\$75,600
\$37.08	\$55.62	\$296.64	\$6,428	\$77,136
\$37.10	\$55.65	\$296.80	\$6,431	\$77,172
\$37.77	\$56.66	\$302.16	\$6,546	\$78,552
\$37.81	\$56.72	\$302.48	\$6,553	\$78,636
\$37.82	\$56.73	\$302.56	\$6,556	\$78,672
\$37.86	\$56.79	\$302.88	\$6,563	\$78,756
\$38.57	\$57.86	\$308.56	\$6,685	\$80,220
\$38.61	\$57.92	\$308.88	\$6,692	\$80,304
\$38.63	\$57.95	\$309.04	\$6,696	\$80,352
\$39.28	\$58.92	\$314.24	\$6,809	\$81,708
\$39.35	\$59.03	\$314.80	\$6,821	\$81,852
\$39.36	\$59.04	\$314.88	\$6,823	\$81,876
\$39.39	\$59.09	\$315.12	\$6,828	\$81,936
\$39.41	\$59.12	\$315.28	\$6,831	\$81,972
\$40.17	\$60.26	\$321.36	\$6,963	\$83,556
\$40.20	\$60.30	\$321.60	\$6,968	\$83,616
\$40.21	\$60.32	\$321.68	\$6,970	\$83,640
\$40.23	\$60.35	\$321.84	\$6,974	\$83,688
\$40.87	\$61.31	\$326.96	\$7,084	\$85,008
\$40.98	\$61.47	\$327.84	\$7,104	\$85,248
\$41.00	\$61.50	\$328.00	\$7,107	\$85,284
\$41.02	\$61.53	\$328.16	\$7,110	\$85,320
\$41.06	\$61.59	\$328.48	\$7,117	\$85,404
\$41.07	\$61.61	\$328.56	\$7,119	\$85,428
\$41.83	\$62.75	\$334.64	\$7,251	\$87,012
\$41.88	\$62.82	\$335.04	\$7,259	\$87,108
\$41.90	\$62.85	\$335.20	\$7,263	\$87,156
\$41.92	\$62.88	\$335.36	\$7,266	\$87,192
\$41.93	\$62.90	\$335.44	\$7,268	\$87,216
\$42.55	\$63.83	\$340.40	\$7,375	\$88,500
\$42.70	\$64.05	\$341.60	\$7,401	\$88,812
\$42.72	\$64.08	\$341.76	\$7,405	\$88,860
\$42.74	\$64.11	\$341.92	\$7,409	\$88,908
\$42.76	\$64.14	\$342.08	\$7,411	\$88,932
\$42.77	\$64.16	\$342.16	\$7,413	\$88,956
\$42.80	\$64.20	\$342.40	\$7,419	\$89,028
\$43.59	\$65.39	\$348.72	\$7,556	\$90,672
\$43.61	\$65.42	\$348.88	\$7,559	\$90,708
\$43.63	\$65.45	\$349.04	\$7,562	\$90,744
\$43.67	\$65.51	\$349.36	\$7,569	\$90,828
\$43.69	\$65.54	\$349.52	\$7,573	\$90,876
\$44.34	\$66.51	\$354.72	\$7,685	\$92,220
\$44.51	\$66.77	\$356.08	\$7,715	\$92,580
\$44.53	\$66.80	\$356.24	\$7,719	\$92,628
\$44.55	\$66.83	\$356.40	\$7,722	\$92,664
\$44.57	\$66.86	\$356.56	\$7,726	\$92,712

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Salary Schedule for Teamsters Classified Supervisors (TCS)
2024-25 School Year (12 Months) Second Shift, 5% Differential
(Effective July 1, 2024)

Hourly	Time 1/2	Daily	Monthly	Yearly
\$44.60	\$66.90	\$356.80	\$7,730	\$92,760
\$44.61	\$66.92	\$356.88	\$7,733	\$92,796
\$45.45	\$68.18	\$363.60	\$7,878	\$94,536
\$45.46	\$68.19	\$363.68	\$7,880	\$94,560
\$45.47	\$68.21	\$363.76	\$7,882	\$94,584
\$45.51	\$68.27	\$364.08	\$7,888	\$94,656
\$45.56	\$68.34	\$364.48	\$7,897	\$94,764
\$46.41	\$69.62	\$371.28	\$8,045	\$96,540
\$46.44	\$69.66	\$371.52	\$8,049	\$96,588
\$46.45	\$69.68	\$371.60	\$8,051	\$96,612
\$46.48	\$69.72	\$371.84	\$8,057	\$96,684
\$46.52	\$69.78	\$372.16	\$8,064	\$96,768
\$46.53	\$69.80	\$372.24	\$8,066	\$96,792
\$47.29	\$70.94	\$378.32	\$8,197	\$98,364
\$47.39	\$71.09	\$379.12	\$8,215	\$98,580
\$47.45	\$71.18	\$379.60	\$8,224	\$98,688
\$47.48	\$71.22	\$379.84	\$8,230	\$98,760
\$47.52	\$71.28	\$380.16	\$8,237	\$98,844
\$48.44	\$72.66	\$387.52	\$8,397	\$100,764
\$48.46	\$72.69	\$387.68	\$8,400	\$100,800
\$48.47	\$72.71	\$387.76	\$8,402	\$100,824
\$48.49	\$72.74	\$387.92	\$8,405	\$100,860
\$48.51	\$72.77	\$388.08	\$8,408	\$100,896
\$49.31	\$73.97	\$394.48	\$8,547	\$102,564
\$49.46	\$74.19	\$395.68	\$8,573	\$102,876
\$49.48	\$74.22	\$395.84	\$8,577	\$102,924
\$49.52	\$74.28	\$396.16	\$8,584	\$103,008
\$50.54	\$75.81	\$404.32	\$8,760	\$105,120
\$50.56	\$75.84	\$404.48	\$8,763	\$105,156
\$50.60	\$75.90	\$404.80	\$8,770	\$105,240
\$50.61	\$75.92	\$404.88	\$8,772	\$105,264
\$51.40	\$77.10	\$411.20	\$8,909	\$106,908
\$51.62	\$77.43	\$412.96	\$8,947	\$107,364
\$51.68	\$77.52	\$413.44	\$8,958	\$107,496
\$52.75	\$79.13	\$422.00	\$9,143	\$109,716
\$52.78	\$79.17	\$422.24	\$9,149	\$109,788
\$52.81	\$79.22	\$422.48	\$9,153	\$109,836
\$53.63	\$80.45	\$429.04	\$9,296	\$111,552
\$53.92	\$80.88	\$431.36	\$9,346	\$112,152
\$55.07	\$82.61	\$440.56	\$9,546	\$114,552
\$55.09	\$82.64	\$440.72	\$9,549	\$114,588
\$55.94	\$83.91	\$447.52	\$9,696	\$116,352
\$56.26	\$84.39	\$450.08	\$9,752	\$117,024
\$57.52	\$86.28	\$460.16	\$9,970	\$119,640
\$58.37	\$87.56	\$466.96	\$10,118	\$121,416

Effective 7/1/2024, 2% Increase Applied.

TCS 24-25 Updated 12-19-2024



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 14.1

Meeting Date: December 19, 2024

Subject: Business and Financial Information: Enrollment and Attendance Report, Month 2, Ending Friday, October 11, 2024

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

Division: Business Services

Recommendation: Receive business and financial information.

Background/Rationale: Enrollment and Attendance Report, Month 2, Ending Friday, October 11, 2024

Financial Considerations: Reflects standard business information.

LCAP Goal(s): Goal 1: Graduation Outcomes, Goal 2: Academic Outcomes

Documents Attached:

- Enrollment and Attendance Report, Month 2, Ending Friday, October 11, 2024

Estimated Time: N/A

Submitted by: Janea Marking, Chief Business and Operations Officer

Approved by: Lisa Allen, Superintendent

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 11, 2024

ENROLLMENT						ATTENDANCE	
ELEMENTARY SCHOOLS	GENERAL EDUCATION			SDC Grades K-6	TOTAL ENROLLMENT	ADA	PERCENTAGE FOR THE MONTH
	TK-K	Grades 1-3	Grades 4-6				2024-2025 Attendance
A M Winn Elementary K-8 Waldorf	70	108	116	26	320	300.90	95.30%
Abraham Lincoln El	70	214	226	1	511	458.75	92.93%
Alice Birney Waldorf-Inspired K8	69	140	167	1	377	357.95	95.01%
Bret Harte Elementary	25	75	45	39	184	158.35	90.95%
Caleb Greenwood	94	214	228	6	542	518.85	96.69%
Camellia Basic Elementary	33	128	133	16	310	298.65	96.79%
Capital City School	9	20	42	1	72	63.00	90.32%
Caroline Wenzel Elementary	26	89	83	20	218	189.45	90.62%
Cesar Chavez ES	0	0	348	14	362	340.20	95.31%
Crocker/Riverside Elementary	87	266	278	1	632	604.30	96.31%
David Lubin Elementary	83	166	184	29	462	430.65	95.46%
Earl Warren Elementary	65	153	182	17	417	394.85	95.52%
Edward Kemble Elementary	126	319	0	17	462	425.20	93.44%
Elder Creek Elementary	102	291	332	3	728	674.25	94.84%
Ethel I Baker Elementary	98	276	254	1	629	556.40	91.78%
Ethel Phillips Elementary	64	174	183	12	433	401.35	93.98%
Father Keith B Kenny K-6 School	47	93	104	28	272	225.55	89.06%
Genevieve Didion Elementary	85	200	212	5	502	480.55	96.60%
Golden Empire Elementary	67	181	187	9	444	413.20	94.63%
H W Harkness Elementary	60	108	113	17	298	266.90	92.61%
Hollywood Park Elementary	62	95	77	44	278	248.80	93.50%
Home/Hospital	10	25	25	0	60	270.00	100.00%
Hubert H. Bancroft Elementary	73	157	152	32	414	372.85	91.97%
Isador Cohen Elementary	72	135	141	37	385	351.25	94.74%
James W Marshall Elementary	32	137	136	39	344	315.50	94.09%
John Bidwell Elementary	56	101	98	16	271	238.80	92.65%
John Cabrillo Elementary	74	137	137	47	395	348.20	91.37%
John D Sloat Elementary	38	73	91	23	225	200.40	91.36%
John H. Still K-8	69	166	206	2	443	397.70	94.20%
John Morse Therapeutic Center	0	0	0	12	12	7.60	82.61%
Leataata Floyd Elementary	26	90	93	4	213	178.65	89.39%
Leonardo da Vinci K - 8 School	110	277	285	17	689	670.05	97.28%
Mark Twain Elementary	53	103	92	31	279	244.65	92.76%
Martin Luther King Jr Elementary	73	138	121	37	369	337.25	93.84%
Matsuyama Elementary	71	164	195	13	443	417.90	96.02%
Nicholas Elementary	65	194	226	13	498	448.45	93.91%
O W Erlewine Elementary	56	107	122	19	304	274.75	92.43%
Oak Ridge Elementary	70	169	200	3	442	387.15	90.49%
Pacific Elementary	97	268	251	4	620	557.70	93.76%
Parkway Elementary School	65	172	168	25	430	367.00	89.88%
Phoebe A Hearst Elementary	90	274	282	2	648	628.75	97.03%
Pony Express Elementary	74	122	159	11	366	336.60	93.93%
Rosa Parks K-8 School	36	138	138	15	327	295.75	93.06%
Sequoia Elementary	61	162	162	28	413	378.20	93.00%
Success Academy K-8	0	0	0	0	0		-
Susan B Anthony Elementary	64	137	128	4	333	314.70	95.15%
Sutterville Elementary	70	136	189	14	409	388.00	95.85%
Suy:u Elementary	51	155	168	29	403	365.80	93.63%
Tahoe Elementary	61	122	104	39	326	298.05	93.46%
Theodore Judah Elementary	121	181	173	17	492	458.25	94.31%
Washington Elementary	73	136	151	24	384	340.15	91.55%
William Land Elementary	75	150	148	0	373	351.90	96.17%
Woodbine Elementary	29	131	117	26	303	263.80	91.08%
TOTAL ELEMENTARY SCHOOLS	3,257	7,767	8,152	890	20,066	18,613.90	94.01%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 11, 2024

MIDDLE SCHOOLS	ENROLLMENT				ATTENDANCE		
	GENERAL EDUCATION			SDC Grades 7-8	TOTAL ENROLLMENT	ADA	PERCENTAGE FOR THE MONTH
	Grade 7	Grade 8	Total Grades 7-8				2024-2025 Attendance
A M Winn Elementary K-8 Waldorf	51	30	81	7	88	83.80	95.23%
Albert Einstein MS	286	286	572	13	585	534.95	92.79%
Alice Birney Waldorf-Inspired K8	49	48	97	2	99	93.80	94.75%
California MS	408	365	773	16	789	721.55	92.59%
Capital City School	25	26	51	0	51	40.55	83.95%
Fern Bacon MS	349	317	666	31	697	627.60	92.54%
Genevieve Didion Elementary	55	56	111	0	111	108.10	97.39%
Home/Hospital	29	18	46	0	46	167.00	100.00%
John H. Still K-8	105	133	238	7	245	226.35	94.75%
John Morse Therapeutic Center	0	0	0	7	7	5.75	95.04%
Leonardo da Vinci K - 8 School	63	56	119	14	133	126.80	95.34%
Miwok MS	541	637	1,178	12	1,190	1,120.25	94.82%
Rosa Parks K-8 School	197	187	384	23	407	380.95	95.34%
Sam Brannan MS	152	166	318	31	349	306.75	90.31%
School of Engineering and Science	113	132	245	2	247	238.30	96.67%
Success Academy K-8	0	1	1	0	1	0.90	100.00%
Umoja International Academy	136	134	270	16	286	247.90	93.50%
Will C Wood MS	324	298	622	61	683	633.30	93.51%
TOTAL MIDDLE SCHOOLS	2,883	2,890	5,772	242	6,014	5,664.60	93.51%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
 ENROLLMENT AND ATTENDANCE REPORT
 MONTH 2, ENDING FRIDAY, OCTOBER 11, 2024

ENROLLMENT									ATTENDANCE	
HIGH SCHOOLS	GENERAL EDUCATION					Total Grade 9-12	SDC Grades 9-12	TOTAL ENROLLMENT	ADA	PERCENTAGE FOR THE MONTH
	Continuation	Grade 9	Grade 10	Grade 11	Grade 12					2024-2025 Attendance
American Legion HS	143	0	0	7	27	177	0	177	115.60	71.76%
Arthur A. Benjamin Health Prof	0	47	37	25	35	144	15	159	141.80	91.28%
C K McClatchy HS	0	705	672	606	601	2,584	31	2,615	2,384.35	93.64%
Capital City School	0	32	31	40	41	144	1	145	119.35	88.18%
Hiram W Johnson HS	0	402	418	398	399	1,617	111	1,728	1,467.15	89.01%
Home/Hospital	0	22	20	3	20	65	0	65	258.00	100.00%
John F Kennedy HS	0	359	398	402	409	1,568	107	1,675	1,482.35	92.74%
Luther Burbank HS	0	364	357	345	386	1,452	113	1,565	1,388.80	91.96%
Rosemont HS	0	351	352	335	366	1,404	111	1,515	1,344.05	91.77%
School of Engineering and Science	0	107	56	64	65	292	6	298	282.35	95.68%
Umoja International Academy	0	34	42	24	40	140	0	140	132.35	94.87%
West Campus HS	0	229	230	220	218	897	11	908	886.20	97.83%
TOTAL HIGH SCHOOLS	143	2,652	2,613	2,469	2,607	10,484	506	10,990	10,002.35	92.28%

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
ENROLLMENT AND ATTENDANCE REPORT
MONTH 2, ENDING FRIDAY, OCTOBER 11, 2024

DISTRICT TOTALS	TOTAL ENROLLMENT	TOTAL ADA	ADA PERCENTAGE FOR THE MONTH
			2024-2025 Attendance
ELEMENTARY SCHOOLS	20,066	18,613.90	94.01%
MIDDLE SCHOOLS	6,014	5,664.60	93.51%
HIGH SCHOOLS	10,990	10,002.35	92.28%
TOTAL ALL DISTRICT SCHOOLS	37,070	34,280.85	93.42%

Total Non-Public Schools as of 9/24/24	242
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ADULT EDUCATION SCHOOLS

ADULT EDUCATION	ENROLLMENT	ADA
A. Warren McClaskey Adult Center	99	19.61
Charles A. Jones Career & Education Center	182	21.39
TOTAL ADULT EDUCATION	281	41.00

DEPENDENT CHARTER SCHOOLS

2024-2025 DEPENDENT CHARTERS	ENROLLMENT						ENROLLMENT TOTAL	ATTENDANCE	
	TK-K	Grades 1-3	Grades 4-6	Grades 7-8	Grades 9-12	SDC		ADA	ADA PERCENTAGE FOR THE MONTH
Bowling Green McCoy	42	162	163	0	0	4	371	342	93.72%
Bowling Green-Chacon	39	137	139	0	0	3	318	300.55	94.89%
George W. Carver SAS	0	0	0	0	173	2	175	161.55	94.64%
New Joseph Bonnheim Charter	66	101	119	0	0	5	291	268.74	94.00%
Sac New Tech Early College HS	0	0	0	0	154	1	155	144.32	94.65%
The Met High School	0	0	0	0	191	1	192	170.74	94.80%
TOTAL DEPENDENT CHARTER SCHOOLS	147	400	421	0	518	16	1502	1387.9	94.36%