



**San Juan**  
Unified School District

**San Juan Unified School District**  
*Regular Meeting of the Board of Education*  
3738 Walnut Avenue, Carmichael, California 95608

Paula Villescaz, President  
Michael McKibbin, Ed.D., Vice President  
Zima Creason, Clerk  
Pam Costa, Member  
Saul Hernandez, Member

## **PUBLIC PARTICIPATION GUIDELINES**

Board of Education meetings are now being held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Public attendance is welcome and encouraged. Alternatively, you can view the board meeting on YouTube from a computer, mobile device or tablet. The YouTube link can be found on the district's [YouTube channel](#) or by visiting <https://www.sanjuan.edu/boardmeeting> where the link will be posted approximately 15 minutes prior to the start of the meeting.

The district has taken the following steps to assist the public in offering public comment:

1. **In Person Public Comment.** Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California.
2. **Online Submission of Public Comment.** Written public comment may be submitted using the public comment form located on the district website at <https://www.sanjuan.edu/boardmeeting>. Comments received by 6:00 p.m., on June 22, 2021, will be provided to the members of the board prior to the meeting. Comments received after 6:00 p.m., on June 22, 2021, may be read on the record during this meeting.

All public comments will be limited to two (2) minutes or approximately 1,500 characters. Any portion of a comment extending past two (2) minutes or the approximate 1,500-character limit may not be read aloud due to time restrictions. All written comments that are not read into the record will be provided to the board members for review, provided that such comments are received prior to the end of the meeting. Please be aware that written public comments, including your name, may become public information.

The business to be considered at this board meeting is on the following agenda:

### **Board of Education Agenda June 22, 2021**

#### **A. OPEN SESSION/CALL TO ORDER/ANNOUNCEMENT OF CLOSED SESSION TOPICS – 5:00 p.m.**

1. Visitor Comments (for closed session agenda items only)  
Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter.

#### **B. CLOSED SESSION – 5:00 p.m.**

1. Student expulsion in one case (Education Code section 48918[f]).
2. Conference with Legal Counsel – Existing Litigation pursuant to Government Code section 54956.9(d)(1).
  - a. Name of Case: Magali Kincaid, Benito Juarez Neighborhood Association, Neighborhood Elections Now, Juan Yniguez, Carolina Flores, Damaris Canton v. San Juan Unified School District, Complaint for Violation of the California Voting Rights Act and in the Alternative, For Violation of the Voting Rights Act of 1965 and the California Constitution, Sacramento Superior Court Case No. 34-2020-00286475.
  - b. Name of Case: Carolina Flores, Neighborhood Elections Now, Petitioners, vs. San Juan Unified School District, Paula Villescaz, in her official capacity of Board President, Respondents, Verified Petition for Writ of Mandate Pursuant to the First Amendment, the California Constitution, California Public Records Act, and the Ralph M. Brown Act; and Complaint for Declaratory and Injunctive Relief, Sacramento Superior Court Case No. 34-2021-80003644-CU-WM-GDS.
3. Collective bargaining matters – discussion with negotiator Jim Shoemake, Assistant Superintendent, Schools and Labor Relations, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units; and regarding non-represented groups: management and confidential units (Government Code section 54957.6).
4. Personnel Matters (Government Code section 54957).
  - a. Public Employee Appointment, Employment, Evaluation of Performance (Government Code section 54957(b)(1))  
Title: Certificated employee.
  - b. Superintendent's evaluation.

**C. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE – 6:30 p.m.**

**D. APPROVAL OF THE MINUTES** – June 8, 2021, regular meeting, pages 2346-2351.

**E. ORGANIZATIONS/ANNOUNCEMENTS – 6:35 p.m.**

**1. Recognition**

Action: Adoption of Resolution No. A-406 recognizing Deputy Superintendent Kent Stephens. (Kern)

**2. Staff Reports**

**3. Board-appointed/District Committees**

**4. Employee Organizations**

**5. Other District Organizations**

**6. Closed Session/Expulsion Actions** (Government Code section 54957.1)

**F. VISITOR COMMENTS – 6:45 p.m.**

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter.

**G. CONSENT CALENDAR – G-1/G-15 – 7:15 p.m.**

Action: The administration recommends that the consent calendar, G-1 through G-15, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. \*Personnel – appointments, leaves of absence, separations, reassignments/change in work year, job description/salary range change and cabinet contracts/extension of contract.

2. \*Purchasing Report – purchase orders and service agreements, change orders and construction and public works bids.

3. \*Business/Financial Report – warrants and payroll.

4. Acceptance of the following gifts:

**Camp Winthers:** from Jon and George Riechman: \$200; from San Juan Professional Educators Coalition: \$1,000.

5. \*Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

6. \*Approval of 2020-2021 Actuarial Report (OPEB – other post-employment benefits).

7. \*Acceptance of the 2019-2020 Annual Independent Financial Audit Report for Aspire Alexander Twilight Secondary Academy and Aspire Alexander Twilight College Prep Academy.

8. \*Acceptance of the 2019-2020 Annual Independent Financial Audit Report for California Montessori Project.

9. \*Acceptance of the 2019-2020 Annual Independent Financial Audit Report for Gateway International School.

10. \*Acceptance of the 2019-2020 Annual Independent Financial Audit Report for Golden Valley Orchard Charter and Golden Valley River Charter.

11. \*Acceptance of the 2019-2020 Annual Independent Financial Audit Report for Options For Youth.

12. \*Acceptance of the 2019-2020 Annual Independent Financial Audit Report for Visions In Education.

13. \*Approval to implement the following grant, if funded: Agricultural Career Technical Education Incentive Grant 2021-2022.

14. \*Approval of the California State Preschool Programs (CSPP) and Children's Center (CCTR) contracts and adoption of Resolution No. 3060 (CSPP-1409) and Resolution No. 3061 (CCTR-1195) for fiscal year 2021-2022.

15. \*Adoption of Resolution No. 3062, approving the fifth amendment to the design-build agreement for the Del Campo High School new science/media commons building project no. 207-9512-N1 and CTE modernization project nos. 207-9495-N1, 207-9495-N2 and 207-9495-N3 between San Juan Unified School District and XL Construction Corporation.

\*Material provided.

## **H. CONSENT CALENDAR (continued, if necessary)**

Discussion and action on the items removed from the consent calendar.

### **I. BUSINESS ITEMS**

#### **1. Local Control and Accountability Plan – 7:20 p.m.**

Material provided. (Discussed: 06/08/2021)

(Bassanelli)

Action: The superintendent is recommending that the board approve the revisions to the 2021-2024 Local Control and Accountability Plan.

#### **2. Choices Charter School Local Control and Accountability Plan – 7:50 p.m.**

Material provided. (Discussed: 06/08/2021)

(Flagler)

Action: The superintendent is recommending that the board approve the revisions to the Choices Charter School 2021-2024 Local Control and Accountability Plan.

#### **3. California Voting Rights Act Update – 7:55 p.m.**

Material provided.

(Simlick)

Report: regarding an update on the California Voting Rights Act.

#### **4. Adoption of the 2021-2022 Budget – 8:00 p.m.**

Material provided. (Discussed: 06/08/2021)

(Stephens)

Action: The superintendent is recommending that the board adopt the proposed 2021-2022 budget, including the Education Protection Account (EPA) spending plans for the district and Choices Charter School, the excess reserves in the ending fund balance and the district staffing standards, and approve the revisions to the 2020-2021 budget.

#### **5. Accountability Dashboard: Local Indicators – 8:05 p.m.**

Material provided.

(Schnepp)

Report: regarding the measurement of progress for the six local indicators related to the state accountability dashboard.

#### **6. Choices Charter School Accountability Dashboard: Local Indicators – 8:20 p.m.**

Material provided.

(Flagler)

Report: regarding the Choices Charter School measurement of progress for the six local indicators related to the state accountability dashboard.

#### **7. COVID-19 Update – 8:30 p.m.**

Material provided.

(Kern)

Discussion: regarding an update on the latest conditions related to the COVID-19 pandemic and its impacts on the district.

#### **8. Tentative Agreement: San Juan Teachers Association – 8:35 p.m.**

Material provided. (Discussed: 06/08/2021)

(Shoemake)

Action: The superintendent is recommending that the board adopt the tentative agreement between the San Juan Teachers Association and the San Juan Unified School District.

#### **9. Salary Schedule Adjustments and One-Time, Off-Schedule Payment: SJAA, Cabinet, Confidential, Unrepresented – 8:40 p.m.**

Material provided. (Discussed: 06/08/2021)

(Shoemake)

Action: The superintendent is recommending that the board approve the salary schedule adjustments for the San Juan Administrators Association (SJAA), Cabinet, Confidential Group and Unrepresented Specialists.

**10. Tentative Agreement: San Juan Professional Educators Coalition – 8:45 p.m.** (Shoemake)  
Material provided.

Discussion: regarding the tentative agreement between the San Juan Professional Educators Coalition and the San Juan Unified School District. Action anticipated: 07/01/2021.

**11. Tentative Agreement: Teamsters Union Local No. 150 – 8:50 p.m.** (Shoemake)  
Material provided.

Discussion: regarding the tentative agreement between the Teamsters Union Local No. 150 and the San Juan Unified School District. Action anticipated: 07/01/2021.

**12. Tentative Agreement: San Juan Supervisors Association – 8:55 p.m.** (Shoemake)  
Material provided.

Discussion: regarding the tentative agreement between the San Juan Supervisors Association and the San Juan Unified School District. Action anticipated: 07/01/2021.

**J. BOARD REPORTS – 9:00 p.m.**

**K. FUTURE AGENDA – 9:10 p.m.**

The board may wish to identify items to be discussed at future meetings and the reasons therefore.

**L. VISITOR COMMENTS – 9:15 p.m.**

**B. CLOSED SESSION (continued, if necessary)**

Announcement of topics/announcement of actions.

**M. ADJOURNMENT – 9:20 p.m.**

*The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3). When an item indicates "material provided," the additional information is available prior to the meeting in the Information and Communication Office, 3738 Walnut Avenue, Carmichael, (916) 979-8281, or on the district website at [www.sanjuan.edu](http://www.sanjuan.edu).*

*A person with a disability may contact the Board of Education office at (916) 971-7111, or email [stephanie.cunningham@sanjuan.edu](mailto:stephanie.cunningham@sanjuan.edu) at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.*

*Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email [stephanie.cunningham@sanjuan.edu](mailto:stephanie.cunningham@sanjuan.edu) at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.*

***NOTE: The times indicated are approximate.***

**Mission Statement**

Valuing diversity and excellence, the San Juan Unified School District's mission is to educate and inspire each student to succeed and responsibly contribute to a radically evolving world by providing innovative, rigorous, student-focused instruction and programs in a safe, caring and collaborative learning community.



D  
06/22/2021

**San Juan**  
Unified School District

**San Juan Unified School District**  
Board of Education  
3738 Walnut Avenue, Carmichael, California 95608

**Board of Education Minutes**  
**June 8, 2021**

**Regular Meeting**  
Board of Education  
5:00 p.m.

**Open Session/Call to Order/Announcement of Closed Session Topics (A)**

The June 8 regular meeting was called to order by the president, Paula Villescaz. The board met in person at the district office, safely physically distanced as aligned to state and local health guidelines. Public attendance was provided via the Zoom platform as well as a live stream on the district's YouTube channel.

**Roll Call**

Present:

Paula Villescaz, president  
Michael McKibbin, Ed.D., vice president  
Zima Creason, clerk  
Pam Costa, member  
Saul Hernandez, member

**Visitor Comments: Closed Session (A-1)**

There were no closed session visitor comments.

**Closed Session (B)**

The meeting was then recessed, with the board convening in closed session to conference with Legal Counsel – Existing Litigation pursuant to Government Code section 54956.9(d)(1) – two cases – Name of Case: Magali Kincaid, Benito Juarez Neighborhood Association, Neighborhood Elections Now, Juan Yniguez, Carolina Flores, Damaris Canton v. San Juan Unified School District, Complaint for Violation of the California Voting Rights Act and in the Alternative, For Violation of the Voting Rights Act of 1965 and the California Constitution, Sacramento Superior Court Case No. 34-2020-00286475 and Name of Case: Carolina Flores, Neighborhood Elections Now, Petitioners, vs. San Juan Unified School District, Paula Villescaz, in her official capacity of Board President, Respondents, Verified Petition for Writ of Mandate Pursuant to the First Amendment, the California Constitution, California Public Records Act, and the Ralph M. Brown Act; and Complaint for Declaratory and Injunctive Relief, Sacramento Superior Court Case No. 34-2021-80003644-CU-WM-GDS; to discuss with negotiator Kent Kern, Superintendent of Schools, regarding CSEA Chapter 127 General/Operations support, Chauffeurs/Teamsters Local No. 150 Transportation, Supervisors, Teachers and Certificated Supervisory units and regarding non-represented groups: management and confidential units (Government Code section 54957.6); and to discuss one personnel matter (Government Code section 54957) – superintendent's evaluation.

**Reconvene Open Session/Pledge of Allegiance (C)**

At 6:30 p.m. the meeting was called back to order by the president Paula Villescaz. Four members of the Casa Roble Fundamental High School Air Force Jr. ROTC virtually led the group in the Pledge of Allegiance. After the Pledge of Allegiance, Ms. Villescaz explained the two methods (electronically or on Zoom) available to submit public comments for tonight's meeting.

**Minutes Approved (D)**

It was moved by Dr. McKibbin, seconded by Ms. Creason, that the minutes of the May 25 regular meeting be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

**Staff Reports (E-1)**

Senior Director of Secondary Schools and Programs Kristan Schnepp reported on the actions that have taken place at Rio Americano High School to address the recent incident involving a Nazi flag.

**Board-appointed/District Committees (E-2)**

Chair of the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) Tom Nelson provided an update on the work of the committee.

**Employee Organizations (E-3)**

CSEA Chapter President Karen Smith shared that four scholarships were awarded to San Juan students, and she spoke about the Classified School Employee Summer Assistance Program and classified staff minimum wage compaction issues.

SJTA President Bill Simmons made comments related to the 2020-2021 school year.

**Closed Session/Expulsion Actions (E-5)**

There were no closed session actions to report.

**Visitor Comments (F) *[via Zoom]*:**

Ben Avey thanked Tom Nelson for his work with the LCAP PAC and he made comments about in-person celebrations.

Amy Kassouni made comments about the Local Control and Accountability Plan and the California Voting Rights Act.

Juan Yniguez spoke about the California Voting Rights Act and the need for a seven-member board.

Magali Kincaid spoke about a student-led rally at Rio Americano High School, a seven-member board and the work of the LCAP PAC.

Maria Grijalva expressed support for by-district elections.

Scott Rafferty made comments related to the California Voting Rights Act.

Melinda Avey expressed gratitude and admiration for parents during distance learning.

Kula Koenig expressed support for by-district elections and a seven-member board.

Carolina Flores gave her comments in Spanish.

**Consent Calendar Approved (G-1/G-10)**

It was moved by Ms. Costa, seconded by Mr. Hernandez, that the consent calendar items G-1 through G-10 be approved. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

**Personnel (G-1)**

Appointments, leaves of absence, separations, job description/salary range change and charter school personnel actions – approved as submitted.

**Purchasing Report (G-2)**

Purchase orders and service agreements, change orders, construction and public works bids and piggyback contracts – approved as submitted.

**Gifts (G-3)**

Acceptance of gift to Family and Community Engagement.

**Disposal of Surplus Property (G-4)**

Approval to dispose of surplus property pursuant to board policy 3270 and Education Code sections 17545 and 17546.

**CIF Superintendent's Designation of Athletic League Representatives (G-5)**

Approval of California Interscholastic Federation (CIF) superintendent's designation of athletic league representatives for the 2021-2022 school year.

**Charter School Memorandums of Understanding (G-6)**

Approval of Memorandums of Understanding between SJUSD and the following charter schools: (a) Aspire Alexander Twilight College Preparatory Academy; (b) Aspire Alexander Twilight Secondary Academy; (c) California Montessori Project; (d) Gateway International School effective July 1, 2021–June 30, 2024; and (e) Visions In Education effective July 1, 2021–June 30, 2023.

**Capital Adult Education Regional Consortium (CAERC) Designee (G-7)**

Approval of the official designation of new member Kristan Schnepp, and the removal of Rick Messer, to the Capital Adult Education Regional Consortium (CAERC) board.

**Resolution No. 3056: Barrett Middle School Site Lease Amendment No. 1 (G-8)**

Adoption of Resolution No. 3056 approving the first amendment to the site lease agreement for the Barrett Middle School new construction project no. 004-9512-P1 and modernization project no. 004-9495-P1 between San Juan Unified School District and Landmark Modernization Contractors dba Landmark Construction.

**Resolution No. 3057: Barrett Middle School New Construction Lease Amendment No. 2 (G-9)**

Adoption of Resolution No. 3057 approving the second amendment to the lease agreement for the Barrett Middle School new construction project no. 004-9512-P1 between San Juan Unified School District and Landmark Modernization Contractors dba Landmark Construction.

**Resolution No. 3058: Barrett Middle School Modernization Lease Amendment No. 2 (G-10)**

Adoption of Resolution No. 3058 approving the second amendment to the lease agreement for the Barrett Middle School modernization project no. 004-9495-P1 between San Juan Unified School District and Landmark Modernization Contractors dba Landmark Construction.

**Public Hearing: Local Control and Accountability Plan (LCAP) (I-1)**

Senior Director of Secondary Schools and Programs Kristan Schnepp presented the item explaining that the 2021-2024 LCAP includes the 2019-2020 LCAP Annual Update and the 2020-2021 Learning Continuity and Attendance Plan Annual Update. Ms. Schnepp introduced Director of Continuous Improvement and LCAP Gian Tornatore who presented detailed information about the 2021-2024 LCAP for discussion. Deputy Superintendent of Schools and Student Support Melissa Bassanelli, Director of Assessment, Evaluation and Planning Susan Green, Coordinator of Special Programs and Grants Christina Sparks, Meraki High School student Grace Sepe and Mesa Verde High School student Ashlynn Gordon also participated in the presentation.

Ms. Villescaz declared the topic of the LCAP a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Villescaz declared the public hearing closed. Board members then made comments and asked questions, which staff addressed. Mr. Hernandez inquired about the recruitment of LCAP PAC committee members. Ms. Costa acknowledged the breadth and depth of the report, stating she was pleased with the amount of student voice and parent participation, and she inquired about the unmet targets. Ms. Creason encouraged widespread stakeholder engagement, noted the variety of mental health supports at school sites and inquired about the LCAP PAC approving the plan. Dr. McKibbin stated he was pleased with the number of stakeholder groups who provided feedback, including student groups, and he asked clarifying questions about the plan. Ms. Villescaz inquired about how the LCAP relates to other plans that the district is implementing and offered suggestions about the plan and how to increase meaningful engagement. Action was scheduled for June 22.

**Public Hearing: Choices Charter School Local Control and Accountability Plan (LCAP) (I-2)**

Director of Admissions and Family Services Michele Flagler introduced Choices Principal Tony Oddo who presented the Choices Charter School LCAP for discussion. Ms. Villescaz declared the topic of the Choices Charter School LCAP a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Villescaz declared the public hearing closed. Ms. Costa commended Choices for its collaborative efforts, the extension of office hours and the survey. Ms. Creason inquired about the recommendation of the Choices advisory committee, which Mr. Oddo stated the committee supported the plan. Dr. McKibbin commented on the survey participation rate and the yoga class. Action was scheduled for June 22.

**California Voting Rights Act Update (I-3)**

General Counsel Linda Simlick introduced Michelle Cannon, an attorney from Lozano Smith Attorneys at Law, who provided a proposed timeline for the restart of the California Voting Rights Act (CVRA) transition process.

Public Comments: [via Zoom]

Scott Rafferty encouraged the board to hear Ms. Flores' earlier comments.

Ben Avey thanked the board for moving forward with by-district elections and expressed support for a seven-member board.

Maria Grijalva expressed support for by-district elections.

At the end of public comment, an audio translation of Carolina Flores' previous comment was played in English; Ms. Flores expressed support for by-district elections and expanding the board from five to seven members.

After public comment, Ms. Villescaz invited board members to speak. Ms. Villescaz requested additional information regarding the external factors driving the timeline, which Ms. Cannon explained. Mr. Hernandez encouraged the public to read the cover page for this agenda item. Ms. Creason encouraged advertisement of the special meetings and community forums in order to obtain public input. Dr. McKibbin asked how many maps the demographer would provide, which Ms. Cannon stated typically three maps are provided.

**Public Hearing: Presentation of the 2021-2022 Budget (I-4)**

Following a brief recess, Director of Business Support Services Susan Kane presented the proposed 2021-2022 budget and the revisions to the 2020-2021 budget. Ms. Kane explained the proposed budget includes a 5.07% Super COLA and \$241 million in one-time stimulus funds from state and federal sources, which will be spent over a three-year period. Ms. Kane first reviewed the current-year budget revisions, stating that the current projection for 2020-2021 is a \$7 million surplus, and she then reviewed the proposed 2021-2022 budget, stating that the current projection for 2021-2022 is a \$10 million surplus. Ms. Kane noted that the projections do not include the impact of the recently negotiated collective bargaining agreements.

Ms. Villescaz declared the topic of the 2021-2022 budget a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Villescaz declared the public hearing closed and invited board members to speak. Staff answered questions from the board related to the child development and cafeteria fund deficits, the impact of collective bargaining agreements, concentration grant funds, STRS/PERS rates, the governor's recent proposal for universal Transitional Kindergarten and medical insurance increases. Action was scheduled for June 22.

**Fair Oaks Recreation and Park District Proposed Use and Renovation of Fields at La Vista Center (I-5)**

Assistant Superintendent of Operations, Facilities and Transportation Frank Camarda introduced Fair Oaks Recreation and Park District (FORPD) Administrator Mike Aho who gave a presentation on the proposed use and renovation of the fields at La Vista Center for youth girls' softball. FORPD Directors Carhart and Irwin expressed their support for the project, stating the project would be a great enhancement for the community and school. Board members made comments and posed questions, which Mr. Camarda and Mr. Aho addressed. Mr. Hernandez expressed support for the project, and he said that the Facilities Committee supports the project. Ms. Costa stated that the project is a wonderful idea for young people in the community. Ms. Creason inquired about engagement with the La Vista leadership team and a support plan for students and staff during construction, and she asked clarifying questions about the existing buildings. Dr. McKibbin shared that he walked the property earlier today, and he posed questions regarding the design process. Ms. Villescaz shared her excitement about the partnership and encouraged staff to take into consideration the school community while going through the planning process. Mr. Camarda explained this item would return at a future board meeting for further discussion and possible action.

**Public Hearing: Adopting School Facilities Fees and Notice of Exemption and Resolution No. 3055 (I-6)**

Assistant Superintendent of Operations, Facilities and Transportation Frank Camarda presented the item explaining that the current fee structure will remain the same. Ms. Villescaz declared the topic of adopting school facilities fees and notice of exemption a public hearing and invited the public to speak. There being no questions or comments from the public, Ms. Villescaz declared the public hearing closed.

It was moved by Dr. McKibbin, seconded by Ms. Creason, to adopt Resolution No. 3055 declaring the adoption of the 2020 Developer Fee Justification Study to aid in the funding for construction or reconstruction of school facilities necessitated by student population increases resulting from development. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

**COVID-19 Update (I-7)**

Superintendent Kern provided an update on the latest conditions related to the COVID-19 pandemic and its impacts on the district, which included information on the anticipated changes in guidance effective June 15 and the intent of the district to resume hosting in-person board meetings, along with a live stream to YouTube and the ability for individuals to submit public comments in writing or by speaking in person.

**San Juan Supervisors Association Proposal for Successor Contract 2021-2022 (I-8)**

Mr. Oropallo presented the bargaining interests of the San Juan Supervisors Association for public comment. Ms. Villescaz stated there were no requests for public comment.

**District's Initial Bargaining Proposal with San Juan Supervisors Association Proposal for Successor Contract 2021-2022 (I-9)**

Mr. Oropallo presented the topic. Ms. Villescaz stated there were no requests for public comment. It was moved by Mr. Hernandez, seconded by Dr. McKibbin, to adopt, pursuant to Government Code section 3540 et seq. and district Board Policy 4243.1, the bargaining interests of the Board of Education for negotiations with the San Juan Supervisors Association for 2021-2022. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

**Teamsters Union Local No. 150 Initial Proposal for Successor Contract 2021-2022 (I-10)**

Mr. Oropallo presented the bargaining interests of the Teamsters Union Local No. 150 for public comment. Ms. Villescaz stated there were no requests for public comment.

**District's Initial Bargaining Proposal with Teamsters Union Local No. 150 for Successor Contract 2021-2022 (I-11)**

Mr. Oropallo presented the topic. Ms. Villescaz stated there were no requests for public comment. It was moved by Ms. Costa, seconded by Ms. Creason, to adopt, pursuant to Government Code section 3540 et seq. and district Board Policy 4243.1, the bargaining interests of the Board of Education for negotiations with the Teamsters Union Local No. 150 for 2021-2022. MOTION CARRIED UNANIMOUSLY [Villescaz, McKibbin, Creason, Costa, Hernandez].

**Implementation of Agreements with CSEA, SJPEC, Supervisors and Teamsters (I-12)**

Mr. Oropallo presented the item. It was moved by Ms. Costa, seconded by Dr. McKibbin, approving the implementation of agreements with California School Employees Association Chapter 127, the San Juan Professional Educators Coalition, San Juan Supervisors Association and Teamsters Union Local No. 150, which includes additional paid days during the remainder of the 2020-2021 school year in response to returning to in-person learning four days per week.

**Implementation of Agreements with SJAA, Cabinet, Confidential, Unrepresented (I-13)**

Mr. Oropallo presented the item. It was moved by Ms. Creason, seconded by Ms. Costa, approving the implementation of agreements with San Juan Administrators Association, Cabinet, Confidential and Unrepresented Groups, which includes additional paid days during the remainder of the 2020-2021 school year in response to returning to in-person learning four days per week.

**Tentative Agreement: San Juan Teachers Association (I-14)**

Mr. Oropallo presented the tentative agreement with the San Juan Teachers Association for discussion. There being no questions or comments from the board, action was scheduled for June 22.

**Salary Schedule Adjustments and One-Time, Off-Schedule Payment: SJAA, Cabinet, Confidential, Unrepresented (I-15)**

Mr. Oropallo presented the topic for discussion. Mr. Oropallo confirmed that the board would not be receiving the bonus. There being no further questions or comments, action was scheduled for June 22.

**Board Reports (J)**

Mr. Hernandez shared information about his experience at the Laurel Ruff Transitional School graduation ceremony.

Ms. Costa thanked staff for their efforts with in-person graduation ceremonies, and she acknowledged the passing of Vanessa Liby, a teacher at Sierra Oaks K-8.

Ms. Creason spoke about the graduation ceremonies she attended, and she also suggested adjourning the meeting in Ms. Liby's honor.

Dr. McKibbin stated it was great to have in-person graduation ceremonies and he thanked all of the people who did an enormous amount of work to make it happen.

Ms. Villescaz expressed thanks to staff for all the work related to in-person graduations and she acknowledged the last day of the school year.

**Future Agenda (K)**

There were no items added to the future agenda.

**Visitor Comments (L)**

Amber B. made comments about the incident at Rio Americano High School and the school administration.

**Adjournment (M)**

At 10:18 p.m., there being no further business, the regular meeting was adjourned in memory of Vanessa Liby.

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Paula Villescaz, President

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Kent Kern, Executive Secretary

Approved: \_\_\_\_\_  
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**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** E-1

**MEETING DATE:** 06/22/2021

**SUBJECT:** Recognition of Kent Stephens

**CHECK ONE:**

- |                   |                                     |
|-------------------|-------------------------------------|
| For Discussion:   | <input type="checkbox"/>            |
| For Action:       | <input type="checkbox"/>            |
| Report:           | <input type="checkbox"/>            |
| Workshop:         | <input type="checkbox"/>            |
| Recognition:      | <input checked="" type="checkbox"/> |
| Emergency Action: | <input type="checkbox"/>            |

**DEPARTMENT:** Administration

**ACTION REQUESTED:**

The superintendent is recommending that the board adopt Resolution No. A-406 recognizing Kent Stephens for the nearly 10 years of service he has provided to the San Juan Unified School District.

**RATIONALE/BACKGROUND:**

Mr. Stephens will retire on June 30, 2021, and the board is asked to recognize his many contributions to the students, staff and community of the San Juan Unified School District.

**ATTACHMENT(S):**

A: Resolution No. A-406

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only:  On-going:

**LCAP/STRATEGIC PLAN:**

Goal: N/A

Focus: N/A

Action: N/A

Strategic Plan: N/A

**APPROVED BY:**

Kent Kern, Superintendent of Schools

*KK*

:sc



San Juan Unified School District  
Resolution No. A-406

**Resolution Honoring Kent Stephens**

**WHEREAS**, Kent Stephens is retiring from the position of deputy superintendent, thus bringing to a close a career as a business and school finance leader for K-12 and community college systems that spans nearly 30 years; and

**WHEREAS**, Kent has worked at the San Juan Unified School District since 2011 as chief financial officer and deputy superintendent; and

**WHEREAS**, Kent joined the district and provided the professional expertise needed to build a strong financial foundation; and

**WHEREAS**, Kent has demonstrated true leadership and vision as part of the district's senior management team; and

**WHEREAS**, Kent's sound financial acumen has resulted in positive budget certifications since March 2014; and

**WHEREAS**, Kent's knowledge of school financing has led to the advanced refunding of general obligation bonds, resulting in significant savings for district taxpayers; and

**WHEREAS**, during his service to the San Juan Unified School District, Kent has developed strong relationships that built trust and confidence among key stakeholders and the community at large including his leadership on numerous district committees; and

**WHEREAS**, Kent's advice, counsel and leadership to the superintendent and the San Juan Unified Board of Education has resulted in the district being better able to provide for the needs of its students and community; and

**WHEREAS**, after serving as an outstanding and distinguished leader for nearly 10 years in the San Juan Unified School District, Kent Stephens will retire on June 30, 2021.

**NOW, THEREFORE, BE IT RESOLVED** by the San Juan Unified School District Board of Education, that we hereby express our sincere appreciation to Kent Stephens for his services to the district and we extend our heartfelt best wishes to Kent for good health and happiness in his retirement.

Attested to this  
22<sup>nd</sup> day of June 2021

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Paula Villescaz, President

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Kent Kern, Superintendent of Schools

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Michael McKibbin, Ed.D., Vice President

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Zima Creason, Clerk

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Pam Costa, Member

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Saul Hernandez, Member

Board of Education  
San Juan Unified School District  
Sacramento County, California

## HUMAN RESOURCES

The following reports are submitted for board approval

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Agenda for the June 22, 2021 Board Meeting

**1. APPOINTMENTS**

**CERTIFICATED SUPERVISORY**

Type	Name	Status	Assignment	Location	Effective Date (s)
Promotion	Clemmer, Phillip	Prob	Vice Principal	Casa Roble	07/01/21
Promotion	Fischel, Kenneth	Prob	Vice Principal	TBD	07/01/21
Promotion	Hay, Lauren	Prob	Vice Principal	Mira Loma	07/01/21
Promotion	King, Stephanie	Prob	Vice Principal	Bella Vista	07/01/21
Promotion	Lyon, Chad	Prob	Vice Principal	Carnegie	07/01/21
Promotion	Poirier, Corrine	Prob	Vice Principal	Del Campo	07/01/21
Promotion	Stellmacher, Roxanne	Prob	Vice Principal	TBD	07/01/21
Promotion	Teachout, Christine	Prob	Vice Principal	TBD	07/01/21
Promotion	Welborn, Evelyn	Prob	Vice Principal	El Camino	07/01/21
New Hire	Asbury, Kerri	Prob	Program Specialist, Spec Ed	Special Education-Kenneth	07/01/21
New Hire	Bell, Genesis	Prob	Program Specialist, Spec Ed	Special Education-Kenneth	07/01/21
New Hire	Cao, Ashley	Prob	Principal	Greer	07/01/21
New Hire	Morgan, Robert	Prob	Asst Director, Special Ed	Special Education-Kenneth	07/01/21

**MANAGEMENT**

Type	Name	Status	Assignment	Location	Effective Date (s)
Promotion	Jones, Mike	Prob	Director, Safe Schools	Safe Schools	07/01/21
Promotion	Rai, Raj	Prob	Director, Communication	Communications	07/01/21

**CLASSIFIED**

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Acevedo, Kara	Prob	Middle School Secretary	Katherine Johnson	06/04/21
New Hire	Beltran, Christopher	Prob	Custodian	Rio Americano	06/28/21
New Hire	Corona Jr., Miguel	Prob	Lead Custodian	Encina	06/01/21
New Hire	Koehl Jr., Gilbert	Prob	Heating/Air Cond Tech II	Maintenance and Operations	06/18/21
New Hire	Macias, Mike	Prob	Custodian	Laurel Ruff	06/14/21
New Hire	Mio-Cunningham, Denise	Prob	Mental Health Therapist	White House Counseling	06/14/21
New Hire	Parriott, Vonda	Prob	Account Clerk I	Fiscal Services	06/14/21
New Hire	Rogan, Chester Roy	Prob	Custodian	El Camino	06/01/21
New Hire	Sheets, Haley	Prob	Child Develop Assist-SA		
New Hire	Valenzuela, Vanessa	Prob	Sch/Comm Resource Asst-Spanish	English Language Learning	06/07/21
Rehire	Lemieux, Jason	Prob	Warehouse/Delivery Worker	NS Central Dist Warehouse	06/01/21

**2. LEAVES OF ABSENCE**

**CLASSIFIED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Unpaid	Dixon, Chanel	Perm	Intermediate Clerk Typist	Pupil Personnel Services	04/28/21 06/30/21
Unpaid	Roman, Lea	Perm	Instructional Assistant II	Trajan	05/13/21 06/08/21

**3. SEPARATIONS**

**CERTIFICATED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Alexander, Elizabeth	Prob	Teacher Grade 9/12	Mira Loma	06/10/21
Resignation	Garrett, Jade	Perm	Tch-Resource Spec K/12	Twin Lakes	06/10/21
Resignation	Gomes, Joseph	Perm	Tch-Site Resource HS	Rio Americano	06/10/21
Resignation	Jacobs, Karl	Perm	Teacher Grade 6/12	Encina	06/10/21
Resignation	Kwiatkowski, John	Perm	Tch-Site Resource Elem	Starr King	06/10/21
Resignation	Lefevre, Melissa	Perm	Teacher Grade 7/8	Churchill	06/10/21
Resignation	Martinez, Barbara	Perm	Tch-Alternative Education	Home School Program	06/10/21
Resignation	Minow, Tara	Perm	Teacher Grade 1	Starr King	06/10/21
Resignation	Rule, Daniel	Perm	Teacher Grade 1	Coyle Avenue	06/10/21
Resignation	Snyder Furze, Tracy	Temp	Tch-Alternative Education	Home School Program	06/10/21
Resignation	Vasquez, Lauren	Prob	Tch-Alternative Education	Home School Program	06/10/21
Retirement	Barbieri, Hilary	Perm	Lang/Speech/Hearing Spec	Special Education-Kenneth	06/10/21
Retirement	Carlson, Lael	Perm	Lang/Speech/Hearing Spec	Special Education-Kenneth	06/10/21
Retirement	Farrace, Maria	Perm	Lang/Speech/Hearing Spec	Special Education-Kenneth	06/10/21
Retirement	Flynn-Kunkel, Pamela	Perm	Lang/Speech/Hearing Spec	Special Education-Kenneth	06/16/21
Retirement	Wilson, Deirdre	Perm	Lang/Speech/Hearing Spec	Special Education-Kenneth	06/10/21

Agenda for the June 22, 2021 Board Meeting

**3. SEPARATIONS (Continued)**

**CLASSIFIED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Cervantes, Felipe	Perm	Heating/Air Cond Tech II	Maintenance and Operations	06/11/21
Resignation	Hart, Elizabeth	Prob	Campus Representative	Dyer-Kelly	06/07/21
Resignation	Hartnett, Alexander	Perm	IA-Deaf and Hard-of-Hearing	Barrett	06/08/21
Resignation	Her, Kelly	Perm	Secretary	Special Education-Kenneth	05/06/21
Resignation	Hidalgo Marquez, Dely	Perm	Instructional Assistant I	Edison	06/08/21
Resignation	Linehan, Catherine	Perm	Instructional Assistant III	Skycrest	06/08/21
Resignation	Morgan, Makaila	Perm	Instructional Assistant III	Ralph Richardson	07/01/21
Resignation	Regan, Kenneth	Perm	Low Voltage Technician	Maintenance and Operations	06/11/21
Resignation	Reyes, Vanessa	Perm	Admin Assistant	Family Community Eng	06/09/21
Resignation	Soto, Lucero	Perm	Sch/Comm Resource Assist-Spanish	Central Enroll/Family Svcs	06/01/21
Resignation	Towers, Julie	Perm	Admin Assistant	Business Support Services	06/11/21
Resignation	Wetzel, Raymond	Perm	Telecomm Systems Tech	Technology Services	06/11/21
Resignation	Zarafshar, Yolanda	Perm	Bilingual Translator-Spanish	Central Enroll/Family Svcs	06/30/21
Retirement	Abooulathar, Zouhir	Perm	Custodian	San Juan	06/30/21
Retirement	Anderson, Sherry	Perm	Secretary	Workability	06/18/21
Retirement	Atherley, Cheryl	Perm	Intermediate Clerk Typist	Sierra Oaks	06/14/21
Retirement	Barbeau, Melanie	Perm	School/Community Worker	Central Enroll/Family Svcs	06/30/21
Retirement	Bernatz, Jackie	Perm	High School Secretary I	Mesa Verde	06/29/21
Retirement	Bielawski, Barbara	Perm	Child Develop Assist-SA	Green Oaks ECE	06/30/21
Retirement	Bjorklund, Erik	Perm	Plumber	Maintenance and Operations	06/30/21
Retirement	Brisco, Wilma	Perm	Bus Driver	Transportation	06/30/21
Retirement	Chase, Maureen	Perm	IA-Multi/Severe Hndcp	Mira Loma	06/08/21
Retirement	Chin, Karyn	Perm	Instructional Assistant II	Skycrest	06/08/21
Retirement	Collins Jr., Robert	Perm	Heating/Air Cond Tech II	Maintenance and Operations	06/30/21
Retirement	Conner, Evelyn	Perm	Instructional Assistant III	Coyle Avenue	06/08/21
Retirement	Cozzitorto, Christina	Perm	Child Develop Assist-ITPRE	Coleman ECE	06/09/21
Retirement	Cremer, Randall	Perm	Bus Driver	Transportation	06/30/21
Retirement	Culver Sr., James	Perm	Custodian	Special Education-Kenneth	06/29/21
Retirement	Delgadillo, Domingo	Perm	Custodian	Starr King	06/30/21
Retirement	Denatty, Brian	Perm	Locksmith	Maintenance and Operations	06/30/21
Retirement	Dorsett, David	Perm	Heating/Air Cond Tech II	Maintenance and Operations	06/30/21
Retirement	Dougherty, Rosemary	Perm	Instructional Assistant-Health	Health Service	06/08/21
Retirement	Duldulao, Lester	Perm	Engineering Technician	Maintenance and Operations	06/30/21
Retirement	Erickson, Eric	Perm	Elementary Head Custodian	Deterding	06/30/21
Retirement	Ferguson, Bruce	Perm	Bus Driver	Transportation	06/24/21
Retirement	Ferris, Ardath	Perm	School/Community Worker	Central Enroll/Family Svcs	06/30/21
Retirement	Flakus, Colette	Perm	Instructional Assistant-Health	Health Services	06/08/21
Retirement	Gallagher, Catherine	Perm	Instructional Assistant II	Schweitzer	06/08/21
Retirement	Garibay, Richard	Perm	Lead Locksmith	Maintenance and Operations	06/30/21
Retirement	Gonzalez, Aida	Perm	High School Secretary I	Del Campo	06/30/21
Retirement	Gonzalez, Maria	Perm	Financial Info Sys Sprrt Spec	Technology Services	06/30/21
Retirement	Hang, Sanh	Perm	Custodian	San Juan	06/30/21
Retirement	Henderson, Terrin	Perm	Occupational Therapist	Special Education-Kenneth	06/08/21
Retirement	Honeycutt, Nansey	Perm	Senior Records/Reports Clerk	San Juan	06/30/21
Retirement	Huynh, Duong	Perm	Custodian	Lichen	06/30/21
Retirement	Ivie, Ken	Perm	Custodian	Pershing	06/08/21
Retirement	Jarnigan, Arlecia	Perm	Tech Support Specialist I	Technology Services	06/30/21
Retirement	Karres, Robin	Perm	Nutrition Services Worker II	Dewey	06/08/21
Retirement	Kellermann, Selena	Perm	Instructional Assistant II	Pershing	06/08/21
Retirement	Kramer, Linda	Perm	Instructional Assistant II	Deterding	06/08/21
Retirement	Lautamo, Ninna	Perm	Nutrition Services Worker I	Bella Vista	06/08/21
Retirement	Lenau, Kathryn	Perm	Instructional Assistant I	Del Dayo	06/08/21
Retirement	Lewis, Diane	Perm	Instructional Assistant II	Mariemont	06/08/21
Retirement	Lopez, Hector	Perm	Lead Welder/Fabricator	Maintenance and Operations	06/30/21
Retirement	Machetta, Mickelynn	Perm	Instructional Assistant I	Sunrise Tech	06/08/21
Retirement	Mack, Carole	Perm	Instructional Assistant II	Casa Roble	06/08/21
Retirement	Mc Coy, Wendy	Perm	Sign Language Interpreter	Barrett	06/08/21
Retirement	Mc Glone, Kathleen	Perm	Nutrition Services Worker II	Trajan	06/09/21
Retirement	Melloway, Barbara	Perm	Senior Records/Reports Clerk	El Camino	06/30/21
Retirement	Merrick, Donna	Perm	Youth/Adult Employ Tech	Workability	06/08/21
Retirement	Monson III, Leo	Perm	Bus Driver	Transportation	06/30/21
Retirement	Morgan, Rina	Perm	Speech/Lang Pathology Asst	Special Education-Kenneth	06/08/21
Retirement	Nelson, Randall	Perm	Junior Mechanic	Transportation	06/30/21
Retirement	Nelson, Segrid	Perm	Instructional Assistant II	Schweitzer	06/08/21
Retirement	Nguyen, Binh	Perm	Youth/Adult Employ Tech	Workability	06/08/21
Retirement	Ogden, Lori	Perm	School Controller	Casa Roble	06/15/21
Retirement	O'Hare, Cheryl	Perm	Instructional Assistant II	Pasteur	06/08/21
Retirement	Orr, Roberta	Perm	Nutrition Services Worker II	Coyle Avenue	06/08/21

Agenda for the June 22, 2021 Board Meeting

**3. SEPARATIONS (Continued)**

**CLASSIFIED**

Type	Name	Status	Assignment	Location	Effective Date (s)
Retirement	Oxford, Linda	Perm	Instructional Assistant II	Casa Roble	06/08/21
Retirement	Pereira, Suzette	Perm	Sign Language Interpreter	Laurel Ruff	06/08/21
Retirement	Poinsett, Vinita	Perm	Elem School Secretary	Cowan	06/18/21
Retirement	Roderick, Leann	Perm	Sign Language Interpreter	Laurel Ruff	06/08/21
Retirement	Rushing, Jacqueline	Perm	Nutrition Services Worker II	Arlington Heights	06/08/21
Retirement	Ruth, Peggy	Perm	Elem School Secretary	Mariposa	06/18/21
Retirement	Scott, Laurel	Perm	IA-Multi/Severe Hndcp	Ralph Richardson	06/08/21
Retirement	Shirley, Claudia	Perm	Intermediate Clerk Typist	Churchill	06/14/21
Retirement	Simoni, Stacy	Perm	Instructional Assistant III	La Vista Center	06/08/21
Retirement	Sinnott, Carrie	Perm	IA-Multi/Severe Hndcp	Ralph Richardson	05/28/21
Retirement	Tassev, Tatyana	Perm	Account Clerk I	Early Childhood Education	06/30/21
Retirement	Vaughn, Stacy	Perm	Nutrition Services Worker II	Carmichael	06/08/21
Retirement	Voelm, Jeanette	Perm	Occupational Therapist	Special Education-Kenneth	06/08/21
Retirement	Warnecke, Laura	Perm	Instructional Assistant III	Northridge	06/08/21
Retirement	Weir, Holly	Perm	School/Community Worker	Coleman ECE	06/14/21
Retirement	Wiesenfarth, Katherine	Perm	Instructional Assistant II	Arden	06/08/21
Retirement	Wills, John	Perm	IA-Multi/Severe Hndcp	Ralph Richardson	06/08/21
Retirement	York, Carol	Perm	Child Develop Assist-ITPRE	Lichen ECE	06/09/21
Termination	Willson Cowart, Irene	Perm	Child Develop Assist-SA	Orangevale ECE	06/14/21

**4. REASSIGNMENTS / CHANGE IN WORK YEAR**

**CERTIFICATED SUPERVISORY**

Type	Name	Status	Assignment	Location	Effective Date (s)
Transfer	Emeh, Amadi	Perm	Vice Principal	Arden	07/01/21
Transfer	Stathem-Raney, Takoa	Perm	Vice Principal	Katherine Johnson	07/01/21
Reassignment	Holcomb, Elizabeth	Perm	Vice Principal	TBD	07/01/21
Reassignment	Yee, Melvin	Perm	Teacher-Site Resource	Casa Roble	07/01/21

**5. CABINET CONTRACTS/EXTENSION OF CONTRACT**

Type	Name	Assignment	Location	Effective Date (s)
Cabinet Contract	Allen, Trent	Chief of Staff	Community Relations	07/01/21
Cabinet Contract	Camarda, Frank	Chief Operations Officer	Maintenance and Operations	07/01/21
Cabinet Contract	Schnepf, Kristan	Assistant Superintendent, Secondary Education and Programs	Teaching and Learning	07/01/21
Cabinet Contract	Thigpen, Daniel	Senior Director, Labor Relations	Labor Relations	07/01/21
Cabinet Contract	Townsend-Snider, Amberlee	Assistant Superintendent, Elementary Education and Programs	Teaching and Learning	07/01/21

**6. JOB DESCRIPTION / SALARY RANGE CHANGE**

**MANAGEMENT**

Class Title	Unit	New/Update	Old Salary Range	New Salary Range	Effective Date (s)
Assistant Director, Assessment, Evaluation, and Planning	SJAA	Update	25	22	07/01/21
Assist Sup, Elementary Ed and Programs	Cabinet	Update	Cabinet	N/A	07/01/21
Assist Sup, Secondary Ed and Programs	Cabinet	Update	Cabinet	N/A	07/01/21
Chief of Staff	Cabinet	New	N/A	Cabinet	07/01/21
Director Information and Communication	SJAA	Update	Cabinet	20	07/01/21
Director Cont Improvement/SJAA Local Control and Accountability Plan	SJAA	Update	21	25	07/01/21
Director Manager, Safe Schools	SJAA	Update	15	20	07/01/21

Agenda for the June 22, 2021 Board Meeting

**6. JOB DESCRIPTION / SALARY RANGE CHANGE (Continued)**

**CLASSIFIED**

<b><u>Class Title</u></b>	<b><u>Unit</u></b>	<b><u>New/Update</u></b>	<b><u>Old Salary Range</u></b>	<b><u>New Salary Range</u></b>	<b><u>Effective Date (s)</u></b>
Community Relations Grants Technician	CSEA	Update	29	N/A	06/23/21



## JOB DESCRIPTION

**Position Code:** 326  
**Management Group:** SJAA  
**Salary Range:** 25 22  
**Work Calendar:** 003  
Page 1 of 3

**POSITION TITLE:** *Assistant* Director, Assessment, Evaluation and Planning

**DEFINITION:** *Directs all Under direction of the Director, Continuous Improvement/LCAP, assists in the* research and assessments efforts related to the improved academic outcomes for all students and refinement of data-informed district culture; works directly with internal and external stakeholders on related district initiatives; coordinates data collection, storage, organization and *assists in monitoring*s progress related to the district accountability plan (LCAP) and California school dashboard.

**DIRECTLY RESPONSIBLE TO:** *Director, Continuous Improvement/LCAP Deputy Superintendent, Schools and Student Planning*

**SUPERVISION OVER:** Research Specialist and other certificated and classified personnel as assigned.

**DUTIES AND RESPONSIBILITIES:** (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. Provides *Assists in the* analysis of all district, staff and federal assessments to school sites and district staff, the board of education, parents, and the community.
2. Coordinates *and evaluates, and approves* all *pre-approved* external research projects conducted on behalf of the district.
3. Directs *Assists in the* programmatic and technical aspects of implementing and reporting on the district's accountability plan (LCAP) and California state dashboard coordinator for the district.
4. Coordinates all district-level surveys including the analysis of results and the reporting of the data to school-site administrators and district leadership.
5. Remains abreast of applicable federal and state laws, rules, regulations, and procedures regarding state assessments and federal and state accountability for school districts.
6. Provides support and consultative services to site administrators with identifying and implementing appropriate assessment tools/strategies, accessing and interpreting data/evidence from state and local measures, utilizing assessment data/evidence, and in the development of assessment tools for student progress on grade-level and course standards.
7. Coordinates the reporting of all district wide standardized group testing programs; provides consultative services for district personnel using standardized group tests.
8. Collaborates with district staff to plan for, conduct, analyze and report on evaluations of programs or project effectiveness.
9. Provides technical assistance to the district charter renewal team on annual goals, measurable student outcomes and student progress measurement section of the charter petitions.
10. Provides technical support to school and district staff on accessing and interpreting student-level and aggregate data using internal and external sources.
11. Ensures all reportable data provided by the district to applicable federal and state agencies, including CALPADS and Civil Rights data submissions, is accurate.
12. Ensures School Accountability Report Cards (SARC) are accurately completed and submitted timely in accordance with state deadlines.

13. Maintains the district data, assessment and reporting systems to ensure valid and reliable information for district and school-site staff.
14. Performs related work as required.

## **QUALIFICATIONS:**

### Education and Experience:

**Any combination equivalent to a Master's degree** Graduation from an accredited college or university; ~~emphasis with a degree in mathematics, research-related or education-oriented field is preferred; possession of a valid California Administrative Services credential is preferred; Completion of graduate course work equivalent to a master's degree with an emphasis in educational psychology, research or educational administration.; Progressively responsible experience, preferably in an administrative capacity in a K 12 educational setting conducting program evaluation, program assessment, and design/development/measurement of student academic progress.~~

### Licenses and Certificates:

- Valid Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

### Knowledge, Skills, and Abilities:

- Knowledge of state and federal data and accountability requirements for districts
- Knowledge of statistical techniques
- Knowledge of data collection, analysis and reporting procedures
- Knowledge of interpersonal skills using tact, patience, and courtesy
- Knowledge and skill in use of computers and assorted software programs
- Skill in designing and conducting research studies and identifying alternative courses of action
- Ability to generate written reports and present data and/or analytical findings via verbal presentations
- Experience facilitating groups
- Ability to use software programs and technology in applied research including statistical analysis, data collection and data migration
- Ability to work effectively with all levels of district staff and the community
- Ability to communicate effectively both verbally and in writing with administrators, staff, and the community
- Ability to analyze situations and adopt an effective course of action
- Ability to analyze and resolve problems with tact and diplomacy

## **WORKING CONDITIONS:**

### Work Environment:

- Indoor office environment
- Moderate noise

### Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- Inspect documents and other written materials with fine print
- Sufficient physical mobility to move about the district and drive a car

**Assistant** Director, Assessment, Evaluation and Planning

Page 3 of 3

- Physical mental, and emotional stamina to endure long hours under sometimes stressful conditions
- Operate office equipment requiring repetitive hand movement and fine coordination

**Other Characteristics:**

- Ability to work additional hours and weekends on occasion
- Ability to travel locally

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 2/13/1973  
Revised: 6/3/1985  
Revised: 5/24/1988  
Revised: 12/10/1991  
Revised: 4/23/1998  
Revised: 7/1/2000  
Revised: 5/12/2021  
Revised: TBD





## JOB DESCRIPTION

**Position Code:** 304  
**Management Group:** Cabinet  
**Work Calendar:** 003  
Page 1 of 3

**POSITION TITLE:** Senior Director *Assistant Superintendent*, Elementary Education **and Programs**

**DEFINITION:** Under the direction of the Deputy Superintendent Schools and Student Support, assume administrative responsibility for the operation of all elementary schools, K-8 schools, and Early Childhood Education (ECE), **and other** programs, **as assigned**.

**DIRECTLY RESPONSIBLE TO:** Deputy Superintendent, Schools and Student Support

**SUPERVISION OVER:** Director K-8 Teaching and Learning, Program Manager Early Childhood Education, *Elementary* Principals as assigned, other certificated or classified employees as assigned.

**DUTIES AND RESPONSIBILITIES:** (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. Directs curriculum development and improvement in the elementary and K-8 schools of the district and the articulation of the curriculum with that of the secondary schools.
2. Coaches, leads and evaluates elementary and K-8 principals **and other departmental staff and provides support to develop instructional leadership and improve student learning.** ~~directors for schools and programs and program manager for Early Childhood Education~~
3. Builds and fosters collaborative partnerships with employee organizations, departments and stakeholders in support of continuous improvement within the elementary and K-8 division.
4. Identifies needs for the in-service training of elementary and K-8 teachers and administrators for the purposes of program implementation, evaluation and improvement.
5. Interprets district and state assessment results to guide elementary and K-8 school principals, **and co-administrators and program staff** for the purpose of program implementation, evaluation and continuous improvement.
6. Monitors the process of selection of instructional materials and equipment for all elementary and K-8 programs.
7. Monitors legislation and communicates implications of that legislation to the Deputy Superintendent, Schools and Student Support.
8. Reviews intra-district elementary and K-8 student transfer appeals, student retention recommendations, and other related appeals.
9. Assists with budget preparation for elementary and K-8 schools and assists with management of elementary and K-8 expenditures.
10. Serves as a member of Superintendent's Cabinet and attends all meetings of the Board of Education.
11. ~~Serves as chairperson of elementary and K-8 division and Conducts regular meetings with assigned principals site administrators and other program staff.~~
12. May serve as a staff liaison to board appointed committees.
13. Supports the process for K-8 textbook program including selection, adoption, ordering and distribution of all K-8 textbooks.
14. Assists in recruiting, screening and selection of elementary and K-8 school administrators **and other program staff.**
15. Performs related work as required.

## **QUALIFICATIONS:**

### Education and Experience:

Any combination equivalent to a Master's degree and management experience with progressively increasing responsibility. At least three years successful experience as an elementary, or K-8 school principal or equivalent district office level administrative experience in the areas of developing and implementing curriculum, supporting school site leaders, and oversight of academic programs. Must possess a valid California administrative services credential and valid California teaching credential.

### Licenses and Certificates:

- Valid Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

### Knowledge, Skills, and Abilities:

- Knowledge of applicable education code, administrative and board policy, federal and state laws, codes, regulations and requirements pertaining to areas of assigned responsibility
- Knowledge of principles and practices of modern management including personnel administration, administrative planning, organizational development, budgeting, collective bargaining, purchasing and information processing
- Knowledge of funding sources for elementary, and K-8 programs and the variety of related regulations, controls and reporting procedures
- Knowledge of interpersonal skills using tact, patience and courtesy
- Knowledge of budget preparation and control
- Knowledge and skill in the use of computers and assorted software programs
- Ability to direct curriculum development, improvement and articulation in the elementary, and K-8 schools
- Ability to select, train, lead and evaluate staff relative to program objectives
- Ability to interpret district and state assessment results
- Ability to ensure all programs and activities are operated within the limits and intent of the state and federal law
- Ability to work collaboratively with leaders of other administrative programs and labor management groups
- Ability to prepare and submit reports and other documents
- Ability to monitor and interpret applicable legislation
- Ability to attend regularly scheduled meetings of the Board of Education
- Ability to serve as staff liaison to board appointed committees
- Ability to understand and follow verbal and written instruction
- Ability to work independently, with minimal direction, and make decisions within the framework of established guidelines
- Ability to communicate effectively both verbally and in writing with administrators, staff, and the community
- Ability to work effectively with all levels of district staff, parents, labor leaders, and the community
- Ability to analyze data and situations and adopt an effective course of action
- Ability to establish priorities and meet deadlines
- Ability to maintain consistent, punctual and regular attendance

**WORKING CONDITIONS:**

Work Environment:

- Indoor office environment
- Moderate noise
- Continuous contact with staff and the public

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- Inspect documents and other written materials with fine print
- Communicate to exchange information both in person, in small groups, and/or on the telephone
- Move about facilities to conduct work, including walking, sitting, standing or remaining in a stationary position for extended periods of time
- Physical, mental and emotional stamina to endure long hours, under sometimes stressful conditions
- Operate office equipment requiring repetitive hand movement and fine coordination

Other Characteristics:

- Ability to work additional hours and weekends on occasion
- Ability to travel locally to attend meetings and other events

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 3/10/2009  
Revised: 10/8/2010  
Revised: 5/28/2019  
Revised: 6/12/2019  
Revised: TBD





## JOB DESCRIPTION

**Position Code:** 288 289  
**Management Group:** Cabinet  
**Work Calendar:** 003  
Page 1 of 3

**POSITION TITLE:** Senior Director **Assistant Superintendent**, Secondary Education and Programs

**DEFINITION:** Under the direction of the Deputy Superintendent Schools and Student Support, assume administrative responsibility for the operation of ~~assigned~~ **all** secondary schools **and programs, as assigned.**

**DIRECTLY RESPONSIBLE TO:** Deputy Superintendent, Schools and Student Support

**SUPERVISION OVER:** **Middle and** High School principals as assigned, other certificated or classified employees as assigned.

**DUTIES AND RESPONSIBILITIES:** (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. Directs curriculum development and improvement of assigned secondary schools **and programs** within the district.
2. Coaches, leads and evaluates principals ~~everseeing secondary schools and other departmental staff~~ and provides support to develop instructional leadership and improve student learning, **as assigned.**
3. Builds and fosters collaborative partnerships with employee organizations, departments and stakeholders in support of continuous improvement **within the** ~~of~~ secondary **division** schools, **as assigned.**
4. Identifies needs for the in-service training of secondary education staff and administrators for the purposes of program implementation, evaluation and improvement.
5. Interprets district and state assessment results to guide secondary school principals, **and co-administrators, and program staff** for the purpose of program implementation, evaluation and continuous improvement.
6. Monitors the process of selection of instructional materials and equipment for all secondary education programs, **as assigned.**
7. Monitors legislation and communicates implications of that legislation to the Deputy Superintendent, Schools and Student Support.
8. Reviews intra-district secondary school student transfer appeals, student retention recommendations, and other related appeals.
9. Assists with budget preparation for secondary schools and associated programs and assists with management of expenditures of secondary schools, **as assigned.**
10. Serves as a member of Superintendent's Cabinet and attends all meetings of the Board of Education.
11. Conducts regular meetings with site administrators **and other program staff** ~~of assigned secondary schools.~~
12. May serve as a staff liaison to board appointed committees.
13. Supports the process for secondary education textbook program including selection, adoption, ordering and distribution of all applicable instructional materials schools and programs, **as assigned.**
14. Assists in recruiting, screening and selection of secondary school-site administrators **and other program staff.**

15. Performs related work as required.

**QUALIFICATIONS:**

Education and Experience:

Any combination equivalent to a Master's degree and management experience with progressively increasing responsibility. At least three years successful experience as a secondary school principal or equivalent district office level administrative experience in the areas of developing and implementing curriculum, supporting school site leaders, and oversight of academic programs. Must possess a valid California administrative services credential and valid California teaching credential.

Licenses and Certificates:

- Valid Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

Knowledge, Skills, and Abilities:

- Knowledge of applicable education code, administrative and board policy, federal and state laws, codes, regulations and requirements pertaining to areas of assigned responsibility
- Knowledge of principles and practices of modern management including personnel administration, administrative planning, organizational development, budgeting, collective bargaining, purchasing and information processing
- Knowledge of funding sources for secondary schools and programs and the variety of related regulations, controls and reporting procedures
- Knowledge of interpersonal skills using tact, patience and courtesy
- Knowledge of budget preparation and control
- Knowledge and skill in the use of computers and assorted software programs
- Ability to direct curriculum development, improvement and articulation at the secondary school site level
- Ability to select, train, lead and evaluate staff relative to program objectives
- Ability to interpret district and state assessment results
- Ability to ensure all programs and activities are operated within the limits and intent of the state and federal law
- Ability to work collaboratively with leaders of other administrative programs and labor management groups
- Ability to prepare and submit reports and other documents
- Ability to monitor and interpret applicable legislation
- Ability to attend regularly scheduled meetings of the Board of Education
- Ability to serve as staff liaison to board appointed committees
- Ability to understand and follow verbal and written instruction
- Ability to work independently, with minimal direction, and make decisions within the framework of established guidelines
- Ability to communicate effectively both verbally and in writing with administrators, staff, and the community
- Ability to work effectively with all levels of district staff, parents, labor leaders, and the community
- Ability to analyze data and situations and adopt an effective course of action
- Ability to establish priorities and meet deadlines
- Ability to maintain consistent, punctual and regular attendance

**WORKING CONDITIONS:**

Work Environment:

- Indoor office environment
- Moderate noise
- Continuous contact with staff and the public

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- Inspect documents and other written materials with fine print
- Communicate to exchange information both in person, in small groups, and/or on the telephone
- Move about facilities to conduct work, including walking, sitting, standing or remaining in a stationary position for extended periods of time
- Physical, mental and emotional stamina to endure long hours, under sometimes stressful conditions
- Operate office equipment requiring repetitive hand movement and fine coordination

Other Characteristics:

- Ability to work additional hours and weekends on occasion
- Ability to travel locally to attend meetings and other events

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 5/25/2010  
Revised: 3/23/2021 (Updated Title and Duties)  
Revised: TBD





San Juan  
Unified School District

## JOB DESCRIPTION

Position Code: TBD  
Classified Group: Cabinet  
Work Calendar: 003  
Page 1 of 3

**POSITION TITLE:** Chief of Staff

**DEFINITION:** Under direction of the superintendent, serves as the primary staff assistant and is responsible for providing non-evaluative supervision and support to the superintendent's direct reports when administrating special projects and/or tasks as assigned by the Superintendent of Schools; responsible for the direct oversight of assigned district departments and programs and associated staff.

**DIRECTLY RESPONSIBLE TO:** Superintendent of Schools

**SUPERVISION OVER:** Management and classified staff as assigned

**DUTIES AND RESPONSIBILITIES:** (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. Coordinates the efforts of special projects impacting district-wide, student achievement, non-academic operations efforts, departments and activities, as assigned by the superintendent.
2. Maintains a continuous flow of information directly with the superintendent concerning the overall operation of the district and ensures all communications are aligned with district goals, and policies and procedures.
3. Designs and develops effective teams and organization structures and develops collaborative service delivery methods.
4. Encourages effective new practices and methods and assures coordination of divisional activities and other units contributing to school improvement efforts.
5. Engages in site visits with the superintendent and other members of the Superintendent's Cabinet to assess the adequacy level of district support services and provides appropriate feedback to departments/programs to enhance and adjust district support services.
6. Oversees the execution of the superintendent's policies and actively meets with other members of the Superintendent's Cabinet to support the implementation of district-wide goals and initiatives.
7. Analyzes and manages sensitive issues which arise within the superintendent's office to ensure such matters are addressed effectively with an emphasis on minimizing or negating any potential impact to the district.
8. Coordinates and directs personnel, resources, communication and information to meet the needs of the district and align district-wide operations to increase efficiencies.
9. Assists the superintendent in the development of policy recommendations concerning district operations and community relations.
10. Represents the district at community, state, and national functions, as requested by the superintendent.
11. Serves as a resource to the superintendent to provide technical expertise regarding assigned areas of responsibility and advises the Superintendent of trends or problems and makes recommendations of appropriate corrective actions.
12. Serves as a member of the Superintendent's Cabinet and attends all meetings of the Board of Education.
13. Supervises and evaluates the performance of assigned personnel and assists with disciplinary actions and meetings as necessary.
14. Performs all other duties assigned by the Superintendent of Schools.

## **QUALIFICATIONS:**

### Education and Experience:

Any combination equivalent to a bachelor's degree in business administration, public administration, organizational effectiveness or related field and five years of increasingly responsible senior management experience; previous related experience in a large school district, municipal agency, or similar large organization is preferred; previous experience at a cabinet level position is preferred; possession of a valid California Administrative Services credential or advanced accreditation in a respective field is preferred.

### Licenses and Certifications:

- Valid California Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

### Knowledge, Skills, and Abilities:

- Knowledge of applicable local, state and federal laws
- Knowledge of district operations, policies and objectives
- Knowledge of principles of public and community relations
- Knowledge of interpersonal skills using tact, patience, and courtesy
- Knowledge and skill in use of computers and assorted software programs
- Ability to interpret and administer statutes, regulations and policies
- Ability to effectively supervise, train and evaluate the performance of assigned personnel
- Ability to develop systems, policies, standards and procedures in compliance with applicable Federal, State and local laws, rules and regulations
- Ability to plan, organize and direct the work of others and the activities for a department or district wide
- Ability to analyze situations and adopt an effective course of action
- Ability to establish priorities and meet deadlines
- Ability to analyze and resolve problems with tact and diplomacy
- Ability to understand and follow verbal and written instruction
- Ability to communicate effectively both verbally and in writing with administrators, staff, students, and the community
- Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines
- Ability to work effectively with all levels of district staff, parents and the community
- Ability to establish and maintain records, and maintain a confidentiality of privileged information obtained in the course of work

## **WORKING CONDITIONS:**

### Work Environment:

- Indoor office environment
- Moderate noise
- Frequent interruptions and significant distractions

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- Inspect documents and other written materials with fine print
- Communicate to exchange information in person, in small groups, and/or on the telephone

Chief of Staff

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- Move about facilities to conduct work, including walking, standing, sitting, or remaining in a stationary position for long periods of time
- Physical, mental and emotional stamina to endure long hours under sometimes stressful conditions
- Operate office equipment requiring repetitive hand movement and fine coordination

Other Characteristics:

- Ability to work additional hours periodically and weekends on occasion
- Ability to travel locally and attend conferences/seminars periodically

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved:      TBD





San Juan  
Unified School District

## JOB DESCRIPTION

Position Code: 556

Management Group: Cabinet SJAA

Salary Range: Cabinet 20

Work Calendar: 003

Page 1 of 3

**POSITION TITLE:** Director, Information and Communication

**DEFINITION:** Under direction of the Superintendent, the Director of Information and Communication **Chief of Staff**, is responsible for the overall public communications of the San Juan Unified School District, including planning, directing and coordinating the internal and external communications to and from the Board of Education, and with the public, administration, faculty and staff; performs other duties as assigned **plans, organizes, controls and directs proactive public relations, marketing, and communication programs extending to the district's internal employees and external constituencies.**

**DIRECTLY RESPONSIBLE TO:** Superintendent of Schools **Chief of Staff**

**SUPERVISION OVER:** Management and Classified staff as assigned

**DUTIES AND RESPONSIBILITIES:** (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. *Develops and manages the district's strategic plan for communication, evaluates its effectiveness annually and makes adjustments/updates as needed.*
2. *Develops, implements and evaluates comprehensive marketing strategies in support of district schools and programs.*
3. *Researches, plans, implements, maintains and evaluates the use of communication tools throughout the district including but not limited to mass notification systems and website content management systems.*
4. *Ensures that feedback provided by stakeholder groups is considered in the district's decision-making process.*
5. *Advocates for and implements policies and practices that ensure equity in the district's communication efforts.*
6. *Serves as Superintendent's spokesperson for the district, board of education, and superintendent as the primary point-of-contacts with the media and a wide variety of public and private organizations.*
7. *Serves in Provides advisory and consultant capacities consultative services to the superintendent's cabinet members, district and school administrators, teachers, and other in matters concerning communication and marketing between persons and groups.*
8. *Maintains a continuous flow of information which projects an accurate image of the district to its internal and external publics by reporting achievements and problems of significance in all areas of district endeavoring.*
9. *Responsible for the preparation and dissemination of news releases, reports, information bulletins, resolutions, newsletters, social media content, and other district publications for news media, faculty, staff, community, and parents.*
10. *Responsible for the editing of materials designed for internal and external communications for credibility, understandability, readability, format, style, content, grammar, and composition.*
11. *Develops and maintains a proactive communication program with the public, district staff and media while establishing and maintaining positive relationships with*

- members of print, radio, online, and television media.* Cooperates and works closely with news media by providing accurate and thorough information about district affairs.
- 12. *Initiates and maintains communications with Non-English language media and the populations they serve.*
  - 13. *Develops, coordinates the implementation of, and evaluates the use of tactics used to sample public attitudes, perceptions, and trends as they relate to district operations, needs and initiatives.* Researches mass media, interviews individuals and groups, and utilizes other techniques to sample public attitudes and trends.
  - 14. Attends Board of Education meetings and advises the governing board and administration on matters relating to community attitudes towards the district and its programs.
  - 15. Analyzes district informational services for effectiveness and coverage and provides leadership in improving the process.
  - 16. *Establishes means for effective communication with all levels of district employees.*
  - 17. Assists in the development of and presentation before public bodies of major activities in which the district is involved.
  - 18. *Provides for immediate responsiveness to* ensures information is constantly flowing to staff, parents, community, and the media during district/site emergencies *and at all times.*
  - 19. *Provides training for the board, administrators, and other staff regarding communication and marking efforts including relations with news media.*
  - 20. Responsible for the development and implementation of a strategic information/communication plan for the district.
  - 21. Works closely with superintendent or designee in legislative efforts and dissemination of the information regarding effect of legislation on the district.
  - 22. Works closely with the district webmaster on content, accuracy and location of information on the district website.
  - 23. Works collaboratively with Technology Services on maintenance of Parent Telephone Communication System.
  - 24. Responsible for organizing and implementing special events, recognition programs, and other district-related activities.
  - 25. Represents the district with the media and fosters positive working relationships with media staff.
  - 26. Coordinates logistics including researching of topics, scheduling of guests, creation of questions and answers, and on-camera hosting for weekly cable television program.
  - 27. *Provides supervision to and ensures professional growth of assigned staff members.*
  - 28. Maintains and oversees departmental budget.
  - 29. Performs other duties as assigned.

## QUALIFICATIONS:

### Education and Experience:

Any combination equivalent to Graduation from a 4-year accredited college *or university* with specialization in journalism, English, **communications, marketing** or public relations plus **at least 5-years** experience in public relations management, public information, public affairs, **journalism, education** or similar occupation **related industry.** Progressively responsible experience, preferably in a supervisory or administrative capacity, conducting complex research and/or media analysis in a major media market. On camera media experience preferred. **Accreditation in Public Relations (APR) highly preferred as is strong media relations and prior K-12 school system experience.**

Licenses and Certifications:

- Valid California Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

Knowledge, Skills, and Abilities:

- Knowledge of principles and techniques of consumer and market research, ***marketing tactics, principals of public relations and communication theory***
- ***Knowledge of district operations, policies and objectives***
- ***Knowledge of principles of public and community relations***
- ***Knowledge of interpersonal skills using tact, patience, and courtesy***
- ***Knowledge and skill in use of computers and assorted software programs***
- ***Ability to effectively supervise, train and evaluate the performance of assigned personnel***
- ***Ability to plan, organize and direct the work of others and the activities for a department or district wide***
- ***Ability to analyze situations and adopt an effective course of action***
- ***Ability to establish priorities and meet deadlines***
- Ability to analyze and resolve problems with tact and diplomacy
- ***Ability to understand and follow verbal and written instruction***
- Ability to communicate effectively both verbally and in writing with administrators, staff, students, and the community
- ***Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines***
- Ability to work effectively with all levels of district staff, parents, the community and other external agencies
- ***Ability to establish and maintain records, and maintain a confidentiality of privileged information obtained in the course of work***

**WORKING CONDITIONS:**

Work Environment:

- Indoor office environment
- Moderate noise
- Frequent interruptions and significant distractions

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- Inspect documents and other written materials with fine print
- Communicate to exchange information in person, in small groups, and/or on the telephone
- Move about facilities to conduct work, including walking, standing, sitting, or remaining in a stationary position for long periods of time
- Physical, mental and emotional stamina to endure long hours under sometimes stressful conditions
- Operate office equipment requiring repetitive hand movement and fine coordination

Other Characteristics:

- ***Ability to work additional hours periodically and weekends on occasion***
- ***Ability to travel locally and attend conferences/seminars periodically***

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 8/22/1973  
Revised: 8/10/1987  
Revised: 11/10/1987  
Revised: 5/10/1988  
Revised: 8/25/1992  
Revised: 6/27/2000  
Revised: 5/31/2016  
Revised: TBD



## JOB DESCRIPTION

**Position Code:** 794  
**Management Group:** SJAA  
**Salary Range:** 25 24  
**Work Calendar:** 003  
Page 1 of 3

**POSITION TITLE:** Director, Continuous Improvement / Local Control and Accountability Plan

**DEFINITION:** Under general direction, plans, directs and manages the development and revision of the district's Local Control and Accountability Plan (LCAP) including strategic development, management and facilitation of engagement activities as well as coordination of the writing and submission of the plan and evaluation of the actions/services to inform revisions; oversees related improvement processes in accordance with state and federal regulations **and oversees other departments, as assigned.**

**DIRECTLY RESPONSIBLE TO:** Deputy Superintendent, Schools and Student Support

**SUPERVISION OVER:** Certificated and classified staff as assigned

**DUTIES AND RESPONSIBILITIES:** (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. Plans, conducts, and manages activities related to the development, writing and completion of the district's Local Control Accountability Plan (LCAP).
2. Ensures the engagement of stakeholders (including parents/guardians, students, district staff, employee groups, etc.) to encompass and represent the diversity of targeted student populations.
3. Communicates with cabinet and other district and site administrators to ensure an understanding of and alignment to LCAP goals, outcomes and actions throughout the system.
4. Provides support to district and site administrators in their data review, annual update and evaluation of the LCAP.
5. Assists in the development of LCAP indicators (including both qualitative and quantitative metrics) and oversees the tracking of data aligned to the district's plan including the state's accountability dashboard.
6. Provides leadership to promote the ongoing continuous improvement of the district's LCAP and makes recommendations for revisions annually or as needed.
7. Provides leadership to promote ongoing continuous improvement through supporting staff and district leaders in identifying and utilizing formative assessment practices.
8. Collaborates with district staff to evaluate programs, actions and services related to the improvement of outcomes overall and specifically for targeted student populations.
9. Remains abreast with the newest information regarding changes to Local Control Funding Formula (LCFF) and LCAP legislation.
10. ***Oversees and supports the operations and assigned staff of the department of assessments, evaluations, and planning for the district.***
11. Collaborates with district departments to provide trainings to site administrators, school-site councils, special population advisory committees and other district committees to ensure processes, documents and desired outcomes are aligned with district goals, outcomes and actions, as needed.
12. Supervises and evaluates the performance of assigned personnel and assists with disciplinary actions and meetings as necessary.

Director, Continuous Improvement / Local Control and Accountability Plan  
Page 2 of 3

13. Coordinates with external support agencies around areas of technical assistance related to accountability dashboard outcomes.
14. Informs the Superintendent's Cabinet, Board of Education and other stakeholders of the status of programs, actions and services including detailed updates on effectiveness, progress noted and engagement activities.
15. Collaborates with district departments to compile district and school data and prepares reports and presentations to communicate information related to programs.
16. Serves as a liaison for the district and attends trainings on LCAP development and best practices.
17. Performs other duties as assigned.

**QUALIFICATIONS:**

Education and Experience:

Must possess a valid California Administrative Services credential and a minimum of five years of experience as a school site/district level administrator or county/state/federal educational administrator leadership experience; experience in site or district plan development and leading data-driven decision making at a site or district level; experience in facilitating meetings and public groups, analyzing current school/district needs and providing support for planning and facilitating the delivery of meaningful professional development.

Licenses and Certifications:

- Valid California Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

Knowledge, Skills, and Abilities:

- Knowledge of applicable state and federal laws, codes, and regulations regarding funding, strategic planning, assessment, and accountability and their specific impact upon identified student groups
- Knowledge of local and national research-based best practices and resources; curriculum, standards and effective instructional practices, culturally responsive strategies, and college career readiness
- Knowledge of applicable district policies and procedures
- Knowledge and skill in use of computers and assorted software programs
- Knowledge and skill in planning and implementing large projects including timeline development
- Knowledge of interpersonal skills using tact, patience, and courtesy
- Ability to interpret, apply and explain applicable state and federal laws, codes, rules and regulations and district policies and procedures
- Ability to understand and follow verbal and written instruction
- Ability to communicate effectively both verbally and in writing with all levels of district staff, stakeholders, students, and the community
- Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines
- Ability to work effectively with all levels of district staff, stakeholders, the community
- Ability to analyze situations and adopt an effective course of action
- Ability to establish priorities and meet deadlines
- Ability to analyze, interpret, and explain data and prepare comprehensive statistical and analytical reports

Director, Continuous Improvement / Local Control and Accountability Plan  
Page 3 of 3

- Ability to prepare and deliver formal presentations
- Ability to plan, organize, and direct the work of self and others

**WORKING CONDITIONS:**

Work Environment:

- Indoor office environment
- Moderate noise
- Frequent travel between district sites

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- Communicate to exchange information both in person, in small groups, and/or on the telephone
- Inspect documents and other written materials with fine print
- Move about facilities to conduct work, including walking, standing, sitting, or remaining in a stationary position for extended periods of time
- Operate office equipment requiring repetitive hand movement and fine coordination
- Physical, mental and emotional stamina to endure long hours, under sometimes stressful conditions

Other Characteristics:

- Ability to work additional hours and weekends on occasion
- Ability to travel locally and attend conferences/seminars periodically

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 7/1/2019  
Revised: TBD





San Juan  
Unified School District

## JOB DESCRIPTION

Position Code: 339  
Management Group: SJAA  
Salary Range: 15 20  
Work Calendar: 003  
Page 1 of 3

**POSITION TITLE:** Manager Director, Safe Schools

**DEFINITION:** *Under general direction, develops, implements, and coordinates a comprehensive preventative safety strategy for the district and its schools through training, response, evaluation and collaboration with students, staff members, families and community partners.* Directs and coordinates all aspects of the district's safety and emergency preparedness programs including but not limited to training, prevention, response, investigation and evaluation while working collaboratively with students, staff, families, community partners, law enforcement agencies and first responders to ensure effective strategies are in place to provide a safe school environment.

**DIRECTLY RESPONSIBLE TO:** Senior Director, Community Relations *Chief of Staff*

**SUPERVISION OVER:** N/A

**DUTIES AND RESPONSIBILITIES:** (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. Provides leadership and day-to-day management of the Safe Schools Program ~~including coordination or oversight of contracted officers in coordination with local law enforcement agencies.~~
2. Develops and implements the district's master emergency plan, policies and procedures as needed to ensure appropriate preparations and responses are identified and all legal requirements are met.
3. **Provides leadership to assist school sites with the development and revision of their Comprehensive School Site Safety Plans *and* ensures completion of all plans and compliance collects copies prior to the annual *with relevant* deadlines.**
4. **Develops and implements a Conducts preventative *district-wide* school safety and/or threat assessment *strategy to be implemented at school sites and offices* on a regular basis and provides feedback to building administrators *regarding the implementation of strategies.***
5. Collaborates with schools, public agencies and community partners to address issues of youth violence on campus and to support prevention and suppression efforts.
6. Coordinates emergency planning, response and evaluation efforts with medical, health, and public safety agencies at the local, state and federal levels; identifies and proactively addresses, in partnership with law enforcement and community officials, safety issues that contribute to achievement gaps between student groups.
7. Coordinates activities of the district's Safe Schools Task Force and Steering Committee.
8. Communicates and collaborates with other key community and district stakeholders regarding safety concerns, ~~hosts meetings and trainings as appropriate.~~
9. **Coordinates works with school and appropriate district staff to collaboratively guide communication and training efforts with students, employees, families and community members before, during and after an emergency incident.**
10. ~~Creates and maintains informational safety resources including but not limited to brochures, websites and videos;~~

11. Develops methods to actively seek, apply for, secure and manage multiple grants related to the implementation of school safety and security, implements funded programs, and assures compliance with grant objectives.
12. Conducts evaluation of each emergency response effort and develops recommendations for improvements on a timely basis.
13. ***Directs, facilitates, and hosts meetings and trainings, as appropriate.***
14. ***Manages the departmental budget and*** recommends resource allocations and prepares budget proposals for funding, staffing, and supplies for emergency activities.
15. Prepares and maintains a variety of narrative and statistical reports, records, correspondence and files related to assigned services, activities and operations; presents materials as required.
16. Supervises, evaluates and holds accountable the performance and professionalism of assigned staff; interviews and selects employees and contracted service providers.
17. Maintains a flexible schedule to monitor, oversee and respond to after-hours security and safety concerns.
18. Assists with ensuring appropriate physical security measures are in place to protect sensitive information and electronically recorded data.
19. Performs other duties as assigned.

## **QUALIFICATIONS:**

### **Education and Experience:**

Any combination of education and experience equivalent to a Baccalaureate degree from an accredited college or university; Master's Degree or significant coursework in the National Incident Management System (NIMS) is highly desirable. A minimum of ~~one to three~~ **five** years of experience working in one of the following fields: K-12 school systems, law enforcement, firefighting, crisis management or crisis communication; Experience with grant management in a related capacity is preferable; Experience with closed circuit video monitoring software, crisis management software and radio communication systems is desirable.

### **Licenses and Certifications:**

- Valid California Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

### **Knowledge, Skills, and Abilities:**

- Knowledge of state and local policies and procedures regarding the administration of security/school safety programs
- Knowledge of applicable **federal and state** laws, regulations, and **codes**
- Knowledge of current literature, trends, methods and developments in the areas of security and school safety
- Knowledge of the principals of supervision, organization and administration
- ***Knowledge of interpersonal skills using tact, patience, and courtesy***
- ***Knowledge of applicable district policies and procedures***
- ***Knowledge and skill in use of computers and assorted software programs***
- ***Ability to communicate effectively express ideas orally both verbally and in writing with administrators, staff, students, and the community***
- ***Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines***

- Ability to establish and maintain effective working relationships ~~work effectively with all levels of district staff, parents, students, and the community~~
- Ability to perform calmly and efficiently under stressful conditions
- Ability to effectively present information to management, public groups and or the Board of Education
- Ability to evaluate the effectiveness of programs and make recommendations for improvements
- Ability to ~~analyze and resolve problems with tact and diplomacy~~ deal effectively with people of varied opinions
- Ability to prepare complex records, reports, grant proposals, contracts and legislation related to the emergency response plan
- ~~Must be proficient with the Microsoft Office software (Excel, Word, PowerPoint) and a working knowledge of modern web browsers is required.~~

#### **WORKING CONDITIONS:**

##### Work Environment:

- Indoor office environment
- Works outdoors occasionally
- Moderate noise

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- ~~Communicate~~ Hear and speak to make presentations and exchange information **both** in person, ~~in small groups~~, and/or on the telephone
- ~~See to read, prepare~~ **Inspect** documents and reports, ~~view a computer monitor, and inspect work~~ **other** written materials with fine print
- Move about facilities to conduct work, ~~including walking, standing, sitting, bending at the waist, stooping, reaching overhead above the shoulders and horizontally to retrieve and store files and inspect buildings~~ **or** remaining in a stationary position for extended periods of time
- Lift ~~and/or move~~ objects weighing up to 20 pounds ~~on a regularly basis and must be able to lift/move objects, including a weight of a human body with assistance~~
- Dexterity of hands and fingers to Operate ~~office equipment requiring repetitive hand movement and fine coordination~~ a computer keyboard

##### Other Characteristics:

- Ability to respond to emergencies during nights and weekends or during other than normal work hours
- Ability to work nights and weekends on occasion

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 8/10/2010  
Revised: 8/25/2015  
Revised: TBD





San Juan  
Unified School District

## JOB DESCRIPTION

Position Code: 824  
Classified Group: CSEA  
Salary Range: 29  
Work Calendar: 001  
Page 1 of 3

**POSITION TITLE:** Grants *Community Relations* Technician

**DEFINITION:** Under general direction, the Grants *Community Relations* Technician performs a variety of specialized and technical tasks related to the research, development, submission and monitoring of grants and communications, as well as special event execution and safety response; performs related duties as required.

**DIRECTLY RESPONSIBLE TO:** Director(s), as assigned

**SUPERVISION OVER:** N/A

**DUTIES AND RESPONSIBILITIES:** (Any one position may not include all of the duties listed; the listed examples do not include all duties and responsibilities that may be found in positions within this classification.):

1. ***Gathers and analyzes data related to communication, grant and safety efforts.***
2. Conducts research to identify potential grant opportunities.
3. ~~Identifies best practices and supports effective project design.~~
4. ~~Gathers and analyzes data to develop needs statements.~~
5. ***Reviews and edits a variety of complex and technical documents in print and electronic formats for grammar and factual accuracy.***
6. Supports assigned electronic grant submissions ***and reporting*** through data input ~~and grant writing.~~
7. Maintains timelines for proposals and reports on progress.
8. ~~Edits draft applications for accuracy, completeness and clarity.~~
9. ~~In collaboration with supervisor, Assists individual school sites and/or departments with the grant applications ***and/or filing of required reports, as assigned*** process.~~
10. Performs technical calculations and analyses to prepare and maintain various grant budgets including assisting with budget development and budget revisions.
11. Reviews purchase requisitions to assure compliance with grant ***and other*** requirements.
12. Participates in the development of new programs where necessary and appropriate.
13. Prepares and processes letters, correspondence, reports and other documents related to grant ***or compliance document*** submission, administration and monitoring.
14. ***Receives calls for emergency assistance and deploys appropriate resources.***
15. Assists with technical reporting requirements, as ***assigned*** appropriate.
16. Maintains Special Projects and Grants ***assigned*** website(s) and/or social media ***accounts and presences for the district***
17. Organizes ***complex logistical elements*** and plans of special events and meetings.
18. Performs clerical work ***associated with grants or technical communication projects associated with grants.***
19. Performs other duties as assigned.

## **QUALIFICATIONS:**

### Education and Experience:

Any combination of education and/or experience equivalent to a two-year degree with major coursework in public or business administration, **communication**, or a related field; previous experience with research and grant writing, or experience in nonprofit fundraising, highly desired.

### Licenses and Certifications:

- Valid California Class C driver's license issued by the California Department of Motor Vehicles within 30 days of hire or before driving any vehicle requiring this license

### Knowledge, Skills, and Abilities:

- Knowledge of proposal/grant writing **and editing**
- Knowledge of education funding
- Knowledge of research techniques
- **Knowledge of data analysis and reporting**
- ~~Knowledge of local, regional, state, and national funding development resources~~
- Knowledge of correct English usage and effective writing and verbal skills
- Knowledge and skill in use of computers and assorted software programs
- Ability to understand and follow verbal and written instruction
- Ability to communicate effectively both verbally and in writing with all levels of district staff and the community
- Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines
- Ability to work effectively with all levels of district staff and the community

## **WORKING CONDITIONS:**

### Work Environment:

- Indoor office environment
- Moderate noise

Typical Physical Characteristics: (with or without use of aids; consideration will be given to reasonable accommodation).

- **Communicate** Hear to exchange information **both** in person, **in small groups**, and/or on the telephone
- ~~See to perform assigned duties~~
- Inspect **documents and other** written materials with fine print
- ~~Recognize documents and individuals~~
- Move about facilities to conduct work, **including walking, standing, sitting, or** remaining in a stationary position for extended periods of time
- Operate office equipment requiring repetitive hand movement and fine coordination ~~including the use of a computer keyboard~~

This job description is not a complete statement of essential functions and responsibilities. The district retains the discretion to add or change typical duties of a position at any time.

Board Approved: 3/11/2015

Revised: TBD

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-2  
**MEETING DATE:** 06/22/2021

**APPROVED:** KS KL  
Kent Stephens

## **Purchasing Contracts Report**

The following reports are submitted for board approval/ratification:

	Inc	Page #
Purchase Orders & Service Agreements	✓	1
Change Orders	✓	2
Construction & Public Works Bids	✓	3
Piggyback Contracts	NA	
Zero Dollar Contract	NA	
Bids/RFPs	NA	
Other	NA	
ERRATA	NA	



Purchasing Contracts Board Report  
Purchase Orders, Service Agreements, and Awards

May 26, 2021 - June 8, 2021

PO#	Date	Vendor Name	Description	Amount \$	Site/ Department
TBD	6/8/2021	Pest Pros Pest Solutions	Pest services for 2021/2022 Fiscal year. Bid number BP 21-119	\$ 120,000.00	212 - M&O
106894	5/26/2021	Gateway Education (SAVVAS)	Digital Curriculum	\$ 104,503.56	402 - Professional Learning and Innovation
TBD	6/4/2021	Apple	MacBook Airs	\$ 253,011.75	252 - Technology
TBD	6/4/2021	CDW	Laptops	\$ 293,718.00	252 - Technology
TBD	6/1/2021	Adventure More	Summer Camp	\$ 153,900.00	100 - Division of Teaching and Learning
TBD	5/27/2021	Follett	Software FY 21/22	\$ 209,444.58	252 - Technology
TBD	6/7/2021	Bimbo Bakeries	Bread - RFP 20-115 - FY 21/22	\$ 135,000.00	213 - Nutrition Services
TBD	6/7/2021	Daylight Foods	Produce - RFP 20-120 FY 21/22	\$ 500,000.00	213 - Nutrition Services
TBD	6/7/2021	Gold Star Foods	Distribution of Processed Foods - RFP 19-136 - FY 21/22	\$ 3,500,000.00	213 - Nutrition Services
TBD	6/8/2021	Producers Dairy	Dairy Products FY 21/22	\$ 1,068,405.00	213 - Nutrition Services
TBD	6/8/2021	Schools Insurance Authority	Worker's Compensation Program - FY 21/22	\$ 4,914,980.00	233 - Risk Management
TBD	6/8/2021	Schools Insurance Authority	Property Insurance Program - FY 21/22	\$ 957,715.00	233 - Risk Management
TBD	6/8/2021	Schools Insurance Authority	Liability Insurance Program - FY 21/22	\$ 2,209,358.00	233 - Risk Management
TBD	6/8/2021	Excel Interpreting	Interpreting Services FY 21/22	\$ 110,000.00	412 - English Language Learner
TBD	6/8/2021	Buck Global	Health and Welfare Consulting FY 21/22	\$ 210,000.00	224 - Benefits
TBD	6/8/2021	Western Health Advantage	Retiree Premiums - FY 21/22	\$ 2,451,000.00	224 - Benefits
TBD	6/8/2021	Kaiser Permanente	Retiree Premiums - FY 21/22	\$ 3,250,000.00	224 - Benefits
TBD	6/8/2021	SISC	JPS Services for Self Insured Dental Plan FY 21/22	\$ 5,000,000.00	224 - Benefits
TBD	6/8/2021	Orangevale Rec and Park	Summer Camp for Pershing	\$ 112,000.00	100 - Division of Teaching and Learning
TBD	06/15/21	UC Davis Sacramento Area	Summer School Program	\$ 115,000.00	108 - Equity



**Purchasing Contracts Board Report**  
**Change Orders/Amendments for Items \$95,200**

May 26, 2021 - June 8, 2021

**Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
105173	5/18/2021	Campbell Keller	C/O 2 furniture for Arden New Construction project 004-9512-P1	\$ 1,161,399.59	\$ 474.38	\$ 17,953.73	\$ 1,179,827.70	216 - Facilities
104061	5/29/2021	Campbell Keller	C/O 1 Furniture for Charles Peck project 157-9306-J1	\$ 389,281.70	\$ 10,152.75	\$ 68,481.86	\$ 467,916.31	216 - Facilities
106826	6/8/2021	Campbell Keller	C/O 1 Furniture for Sierra Oaks project 146-9306-J1	\$ 390,827.22		\$ 88,658.15	\$ 479,485.37	216 - Facilities
106857	6/8/2021	Campbell Keller	C/O 1 Furniture for Skycrest project 149-9306-J1	\$ 487,113.87		\$ 41,153.12	\$ 528,266.99	216 - Facilities

**Service Agreement Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility

**Contract Consultant Amendments/Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
105083	6/8/2021	Derivi Castellanos Architects	C/O 1 Architectural and Engineering Service for LeGette MOD project 127-9495-P1	\$ 17,760.00		\$ 1,002,789.00	\$ 1,020,549.00	216 - Facilities

**General Contract Change Orders**

PO#	Date	Vendor Name	Description	Original PO Amount \$	Previous Approved C/O Totals \$	Current C/O for Approval Amount \$	New Contract Amount \$	Responsibility
							\$ -	
							\$ -	



**Purchasing Contracts Board Report  
Construction and Public Works Bids and Contracts**

May 26, 2021 - June 8, 2021

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

**General Contract**

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility
14	6/8/2021	TBD	20-128	Precision Communications	CCTV IP Camera Upgrade project 392-9285-21DM	\$ 120,000.00	212 - M&O

**Other Contracts**

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

**New Addendum to Master Agreements**

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount \$	Responsibility

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM: G-3  
MEETING DATE: 6/22/2021**

**APPROVED:** KS KH  
Kent Stephens

## **Business and Financial Report**

The following reports are submitted for board approval/ratification:

	Inc	Page #
Easements/Leases		
Notices of Completion		
Quarterly Investment Report		
Warrants & Payroll	✓	1
Budget Revisions		
E-Rate		
ERRATA		

**SAN JUAN UNIFIED SCHOOL DISTRICT**  
***Accounting Services***

**WARRANTS & PAYROLL**

<b>VENDOR AND CONTRACT WARRANTS</b>		
	<b>Fund</b>	<b>May 2021</b>
01	General Fund	\$ 7,175,389.59
09	Charter Schools	13,906.12
10	Special Ed Pass-Thru	145,969.00
11	Adult Education	12,438.52
12	Child Development	49,450.69
13	Food Service/Cafeteria	288,679.99
14	Deferred Maintenance	57,164.53
21	Building Fund	26,504.75
22	Measure S Building Fund	1,387.47
23	Measure J Building Fund	2,448,883.12
24	Measure N Building Fund	3,001,187.60
25	Capital Facilities	7,085.00
26	Measure P Building Fund	4,516,872.67
35	State Schools Facilities Fund	-
40	Sp Res FD -- Capital Outlay Proj	-
67	Self Insurance	1,099,623.07
95	Student Body Fund	-
<b>TOTALS</b>		<b>\$ 18,844,542.12</b>

<b>PAYROLL AND BENEFITS</b>		
	<b>All Funds</b>	<b>May 2021</b>
	Certificated Payroll	\$ 19,340,732.64
	Classified Payroll	6,999,911.42
	Benefits	12,507,583.67
<b>TOTALS</b>		<b>\$ 38,848,227.73</b>

**GRAND TOTAL \$ 57,692,769.85**

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-5

**MEETING DATE:** 06/22/2021

**SUBJECT:** Surplus Property

**CHECK ONE:**

- For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Business Support Services

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

**RATIONALE/BACKGROUND:**

The Governing Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district. The superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with board policy and the requirements or state law.

The superintendent or designee shall identify to the board all items not needed by the district together with their estimated value and a recommended disposition.

**ATTACHMENT(S):**

A: List of Surplus Property

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A

Additional Budget: \$ \_\_\_\_\_ N/A

Funding Source: \_\_\_\_\_ N/A

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only  Ongoing

**LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ N/A Focus: \_\_\_\_\_ N/A

Action: \_\_\_\_\_ N/A

Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:** Susan Kane, Director, Business Support Services

Kent Stephens, Deputy Superintendent *JKS*

**APPROVED BY:** Kent Kern, Superintendent of Schools *KK*

**Board of Education Agenda Item**  
**Surplus Property**

June 22nd Meeting Date

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Serial #	Disposition
Bridges After-School Program	Apple	MacBook	Laptop	459425019gu	Ewaste
Bridges After-School Program	Apple	MacBook	Laptop	4594250r9gu	Ewaste
Bridges After-School Program	Apple	MacBook	Laptop	459424z49gu	Ewaste
Bridges After-School Program	Apple	MacBook	Laptop	459424z19gu	Ewaste
Bridges After-School Program	Apple	MacBook	Laptop	459425079gu	Ewaste
Bridges After-School Program	Apple	MacBook	Laptop	459424x19gu	Ewaste
Bridges After-School Program	Apple	MacBook	Laptop	459424z99gu	Ewaste
Bridges After-School Program	Apple	MacBook	Laptop	4594219x9gu	Ewaste
Bridges After-School Program	Apple	MacBook	Laptop	459424zq9gu	Ewaste
Bridges After-School Program	Apple	MacBook Pro	Laptop	w89392j37xj	Ewaste
Bridges After-School Program	Apple	iPad	iPad	dqtfc6wdfhw	Ewaste
Bridges After-School Program	Acer	Chromebook	Laptop	nxf2aa002642084227600	Ewaste
Bridges After-School Program	Acer	Chromebook	Laptop	nxf2aa002642082537600	Ewaste
Bridges After-School Program	Apple	iPad	iPad	DKVG7173DFHW	Ewaste
Bridges After-School Program	Apple	MacBook Pro	Laptop	C02JV698DTY3	Ewaste
Bridges After-School Program	Acer	Chromebook	C720 Laptop	NXEF2AA002642083987600	Ewaste
Bridges After-School Program	Apple	iPad	iPad	dqtfc6wdfhw	Ewaste
Bridges After-School Program	Apple	MacBook Pro	Laptop	W87490KLXAG	Ewaste
Carmichael			5 - Boxes obsolete textbooks		recycled
Carriage			50 - Desks, 8 - tables, filing cabinets, chairs		recycled
Carriage			Movie projection screens, old maps		recycled
Choices Charter	HP	CE958A	Printer	CNDF609251	Ewaste
Choices Charter	Apple		Wireless keyboard, wireless mouse		Ewaste
Churchill			8 - Boxes obsolete textbooks		recycled
Churchill			4 - Chromebook carts	20176321, 20170573, AC-SLIM-9861	Ewaste
Churchill			5 - Boxes of assorted books		recycled
Del Campo	Anthro Technology		Chromebook Cart	YESMOR/intertek 3074405	Ewaste
Del Campo	Aver Cart		Chromebook Cart	4110118100829	Ewaste
Del Campo	Anywhere Cart	Model CHR36	Chromebook Cart	20178172	Ewaste
Del Campo	Anthro Technology		Chromebook Cart		Ewaste
Del Campo	Anywhere Cart		Chromebook Cart	20179947	Ewaste
Del Campo	Anywhere Cart		Chromebook Cart	20179913	Ewaste
Del Campo	Anywhere Cart		Chromebook Cart	20177727	Ewaste
Del Campo	Anthro Technology	Model CHR36	Chromebook Cart	20179909	Ewaste
Del Campo	Anthro Technology		Chromebook Cart		Ewaste
Del Campo	Bretford		Chromebook Cart	20178138	Ewaste
EL & Multicultural			2 - 5 drawer file cabinets, 2 - door cabinets		recycled
Howe			12 - 3' by 5' student bucket tables		recycled
Howe			4 - 3' by 5' tables		recycled
Howe			3 - 4' round tables, 2 - teachers desks		recycled
Howe			6 - Single student flip top desks		recycled
Howe			1 - Small 2 drawer file cabinet		recycled

**Board of Education Agenda Item**  
**Surplus Property**

June 22nd Meeting Date

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Serial #	Disposition
Kenneth/SPED			21 -Metal file cabinets, chairs, 2 - tables		recycled
Kenneth/SPED			2 - Large file cabinets, metal cupboard		recycled
Kenneth/SPED			2 - Large bookshelves, various furniture pieces		recycled
Kenneth/SPED	Copystar	CS-3035	Multipurpose printer	AJK3 068857	Ewaste
Kenneth/SPED	Copystar	CS-1620	Multipurpose printer	AGH3 148405	Ewaste
Pasadena			5 - boxes of Math Books		recycled
Pasadena			Benchmark Teacher Materials for Kinder		recycled
Prevention Programs	Copystar	CS-6030	Multipurpose printer	20170154	Ewaste
Skycrest			4 - Pallets, boxed obsolete materials		recycled
Sylvan			4 - Chromebook carts		Ewaste
Trajan			40 - Double desks, 45 - student chairs		recycled

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-6

**MEETING DATE:** 06/22/2021

**SUBJECT:** 2020-2021 Actuarial Report (OPEB)

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Human Resources

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the OPEB liability reported in the district's financial statements for the fiscal year ending June 30, 2021 in the amount of \$134,897,401.

**RATIONALE/BACKGROUND:**

GASB (Governmental Accounting Standards Board) 75 is an accounting and financial reporting provision that requires the district and other governmental entities to measure and report the liabilities associated with postemployment benefits, such as retiree health benefits. The retiree benefits are known as "other post-employment benefits" or "OPEB."

The district's outstanding accrued liability is \$134,897,401. This figure represents the liabilities regarding continued future employment, rates of retirement and survival, and elections by future retirees to retain coverage for themselves and their dependents. This is the figure that will be represented on the financial statements.

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

Restricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**PREPARED BY:** Cindy Hellmann, Employee Benefits and Processing Specialist

**APPROVED BY:** Paul Oropallo, Assistant Superintendent, Human Resources

Kent Kern, Superintendent of Schools

*Pao*  
*KK*

# MacLeod Watts

June 3, 2021

Ms. Cindy Hellman  
Employee Benefits and Processing Specialist  
San Juan Unified School District  
3738 Walnut Avenue  
Carmichael, CA 95608

Re: San Juan Unified School District Other Post-Employment Benefits  
Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

Dear Ms. Hellman:

We are pleased to enclose our actuarial report providing financial information about the other post-employment benefit (OPEB) liabilities of the San Juan Unified School District. The report's text describes our analysis and assumptions in detail.

The primary purposes of this report are to:

1. Recalculate plan liabilities as of June 30, 2020 in accordance with GASB 75's biennial valuation requirement.
2. Provide information required by GASB 75 ("Accounting and Financial Reporting for Postemployment Benefits Other Than Pension") to be reported in the District's financial statements for the fiscal year ending June 30, 2021.

The valuation results are based on the employee data and details on plan benefits provided to us by the District. As with any analysis, the soundness of the report is dependent on the inputs. Please review the information shown in the report to be comfortable that it matches your records.

The exhibits presented in this report reflect the assumption that the District will continue financing its OPEB liability on a pay-as-you-go basis. Please let us know if we can be of assistance in preparing illustrations about how prefunding impacts the OPEB liability required to be reported under GASB 75.

We appreciate the opportunity to work on this analysis and acknowledge the efforts of the District employees who provided valuable time and information to enable us to prepare this report. Please let us know if we can be of further assistance.

Sincerely,

Catherine L. MacLeod, FSA, FCA, EA, MAAA  
*Principal & Consulting Actuary*

Enclosure

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## A. Executive Summary

This report presents the results of the June 30, 2020 actuarial valuation and accounting information regarding the other post-employment benefit (OPEB) program of the San Juan Unified School District (the District). The purpose of this valuation is to assess the OPEB liabilities and provide disclosure information as required by Statement No. 75 of the Governmental Accounting Standards Board (GASB 75) for the fiscal year ending June 30, 2021.

Important background information regarding the valuation process can be found in Addendum 1. We recommend users of the report read this information to familiarize themselves with the process and context of actuarial valuations, including the requirements of GASB 75. The pages following this executive summary present exhibits and other information relevant for disclosures under GASB 75.

Absent material changes to this program, the results of the June 30, 2020 valuation will also be applied to prepare the District's GASB 75 report for the fiscal year ending June 30, 2022. If there are any significant changes in the employee population, plan benefits or eligibility, or to the District's funding policy, an earlier valuation might be required or appropriate.

### OPEB Obligations of the District

The District provides continuation of medical and dental coverage to qualifying retiring employees. This benefit creates one or more of the following types of OPEB liabilities:

- **Explicit subsidy liabilities:** An “explicit subsidy” exists when the employer contributes directly toward the cost of retiree healthcare. In this program, the District pays all or a portion of medical and dental premiums for qualifying retirees. See Supporting Information Section 2 for details.
- **Implicit subsidy liabilities:** An “implicit subsidy” exists when the premiums charged for retiree coverage are lower than the expected retiree claims for that coverage. In the District’s program, the premium rates for retirees are determined (separately prior to and after eligibility for Medicare) based on retiree experience alone, without consideration of active employee claims experience. We expect that the retiree premiums are set at a level sufficient to cover retiree claims.

As is the nature of group premium rate structures, retirees are expected to experience higher claims than the premiums they pay at some ages, where at other ages, the reverse may be true. We prepared analysis described in Addendum 2: MacLeod Watts Age Rating Methodology. The result of this analysis indicates that for the current active and retired plan members, use of the premium rates without age-based adjustment serves as a reasonable basis for projecting the OPEB liability.

The District does not subsidize retiree health costs after age 65. Any implicit subsidy for retirees ages 65 and older is paid by the retirees and not by the District.

### OPEB Funding Policy

The District's OPEB funding policy affects the calculation of liabilities by impacting the discount rate that is used to develop the plan liability and expense. “Prefunding” is the term used when an agency consistently contributes an amount based on an actuarially determined contribution (ADC) each year. GASB 75 allows prefunded plans to use a discount rate that reflects the expected earnings on trust



## Executive Summary

(Continued)

assets. Pay-as-you-go, or “PAYGO”, is the term used when an agency only contributes the required retiree benefits when due. When an agency finances retiree benefits on a pay-as-you-go basis, GASB 75 requires the use of a discount rate equal to a 20-year high grade municipal bond rate.

The District does not have an OPEB trust and continues to finance its OPEB liability on a pay-as-you-go basis. With the District’s approval, the discount rate used in this valuation is based on the Fidelity 20 Year AA General Obligation Municipal Bond Index. At the beginning and end of the Measurement Period, this index results in discount rates of 3.13% on June 30, 2019 and 2.45% on June 30, 2020.

### Actuarial Assumptions

The actuarial “demographic” assumptions (i.e. rates of retirement, death, disability or other termination of employment) used in this report were chosen, for the most part, to be the same as the actuarial demographic assumptions used for the most recent valuation of the retirement plan(s) covering City employees. Other assumptions, such as age-related healthcare claims, healthcare trend, retiree participation rates and spouse coverage, were selected based on demonstrated plan experience and/or our best estimate of expected future experience. All these assumptions, and more, impact expected future benefits. Please note that this valuation has been prepared on a closed group basis. This means that only employees and retirees present as of the valuation date are considered. We do not consider replacement employees for those we project to leave the current population of plan participants until the valuation date following their employment.

We emphasize that this actuarial valuation provides a projection of future results based on many assumptions. Actual results are likely to vary to some extent and we will continue to monitor these assumptions in future valuations. See Section 3 for a description of assumptions used in this valuation.

### Important Dates for GASB 75 in this Report

GASB 75 allows reporting liabilities as of any fiscal year end based on: (1) a *valuation date* no more than 30 months plus 1 day prior to the close of the fiscal year end; and (2) a *measurement date* up to one year prior to the close of the fiscal year. The following dates were used for this report:

Fiscal Year End	June 30, 2021
Measurement Date	June 30, 2020
Measurement Period	June 30, 2019 to June 30, 2020
Valuation Date	June 30, 2020

### Significant Results and Differences from the Prior Valuation

No benefit changes were reported to MacLeod Watts since the June 2018 valuation was prepared. New employee census and premium data was received and analyzed and differences between actual and expected results since June 2018 were determined (referred to as “plan experience”). We also updated certain assumptions used to project the OPEB liability. See *Recognition Period for Deferred Resources* on page 11 for details on how these changes are recognized. Section C. presents the new valuation results and the impact of the new assumptions and plan experience on the Total OPEB Liability.



## Executive Summary

(Concluded)

### Impact on Statement of Net Position and OPEB Expense for Fiscal Year Ending 2021

The plan's impact to Net Position will be the sum of difference between assets and liabilities as of the measurement date plus the unrecognized net outflows and inflows of resources. Different recognition periods apply to deferred resources depending on their origin. The plan's impact on Net Position on the measurement date can be summarized as follows (including District and Choices):

<b>Items</b>	<b>For Reporting At Fiscal Year Ending June 30, 2021</b>
Total OPEB Liability	\$ 134,897,401
Fiduciary Net Position	-
Net OPEB Liability (Asset)	134,897,401
Deferred (Outflows) of Resources	(11,357,730)
Deferred Inflows of Resources	<u>15,761,149</u>
Impact on Statement of Net Position	<u>\$ 139,300,820</u>
 <b>OPEB Expense, FYE 6/30/2021</b>	 <u>\$ 9,897,575</u>

### Important Notices

This report is intended to be used only to present the actuarial information relating to other postemployment benefits for the District's financial statements. The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable. We note that various issues in this report may involve legal analysis of applicable law or regulations. The District should consult counsel on these matters; MacLeod Watts does not practice law and does not intend anything in this report to constitute legal advice. In addition, we recommend the District consult with their internal accounting staff or external auditor or accounting firm about the accounting treatment of OPEB liabilities.



## B. Valuation Process

This valuation is based on employee census data and benefits initially submitted to us by the District and clarified in various related communications. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation has been performed in accordance with the process described below using the actuarial methods and assumptions described in Section 3 and is consistent with our understanding of Actuarial Standards of Practice.

In projecting benefit values and liabilities, we first determine an expected premium or benefit stream over each current retiree's or active employee's future retirement. Benefits may include both direct employer payments (explicit subsidies) and any implicit subsidies arising when retiree premiums are expected to be partially subsidized by premiums paid for active employees. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected dates when benefits will end. Assumptions regarding the probability that each employee will remain in service to receive benefits and the likelihood the employee will elect coverage for themselves and their dependents are also applied.

We then calculate a present value of these future benefit streams by discounting the value of each future expected employer payment back to the valuation date using the valuation discount rate. This present value is called the **Present Value of Projected Benefits (PVPB)** and represents the current value of all expected future plan payments to current retirees and current active employees. Note that this long-term projection does not anticipate entry of future employees.

Valuation Date		
Benefits earned by prior service		Benefits earned by future service
<b>Present Value of Projected Benefit (PVPB)</b>		
<i>Present value as of the valuation date of all future benefits expected to be paid to current and former employees</i>		
Retiree benefits due next year	<b>Actuarial Accrued Liability (AAL)</b> <i>Present value as of the valuation date of all benefits deemed earned by prior service of current employees and retirees</i>	<b>Future Earned Benefits</b> <i>* Present value of benefits expected to be earned by future service of current employees</i>
	Pay-As-You-Go --plan sponsor makes contributions each year only to pay for the retiree benefits due that year.	* Normal Cost -- value of benefits earned by active employees in the year following the valuation date.

The next step in the valuation process splits the Present Value of Projected Benefits into 1) the value of benefits already earned by prior service of current employees and retirees and 2) the value of benefits expected to be earned by future service of current employees. Actuaries employ an "attribution method" to divide the PVPB into prior service liabilities and future service liabilities. For this valuation we used the **Entry Age Normal** attribution method. This method is the most common used for government funding purposes and the only attribution method allowed for financial reporting under GASB 75.

We call the value of benefits deemed earned by prior service the **Actuarial Accrued Liability (AAL)**. Benefits deemed earned by service of active employees in a single year is called the **Normal Cost** of benefits. The present value of all future normal costs (PVFN) plus the Actuarial Accrued Liability will equal the Present Value of Projected Benefits (i.e. PVPB = AAL + PVFN).



## Valuation Process

### (Concluded)

The District is financing the plan on a pay-as-you-go basis. This policy does not establish a trust to prefund benefits and pays retirees benefits each year as required. Therefore, the **Unfunded Actuarial Accrued Liability (UAAL)** is equal to the Actuarial Accrued Liability. The UAAL represents, as of the valuation date, the present value of benefits already earned by past service that remain unfunded. Future contributions by the District will equal each year's retiree benefit payments.

Please note that projections of future benefits over such long periods (frequently 40 or more years) which are dependent on numerous assumptions regarding future economic and demographic variables are subject to substantial revision as future events unfold. While we believe that the assumptions and methods used in this valuation are reasonable for the purposes of this report, the costs to the District reflected in this report are subject to future revision, perhaps materially. Demonstrating the range of potential future plan costs was beyond the scope of our assignment except to the limited extent of providing liability information at various discount rates and healthcare trend rates.

Finally, certain actuarial terms and GASB 75 terms may be used interchangeably. We note a few in the table below.

Actuarial Terminology	GASB 75 Terminology
Present Value of Projected Benefits (PVPB)	<i>No equivalent term</i>
Actuarial Accrued Liability (AAL)	Total OPEB Liability (TOL)
Market Value of Assets (MVA)	Fiduciary Net Position
Actuarial Value of Assets (AVA)	<i>No equivalent term</i>
Unfunded Actuarial Accrued Liability (UAAL)	Net OPEB Liability
Normal Cost	Service Cost

Specific results from this valuation are provided in the following Section C.

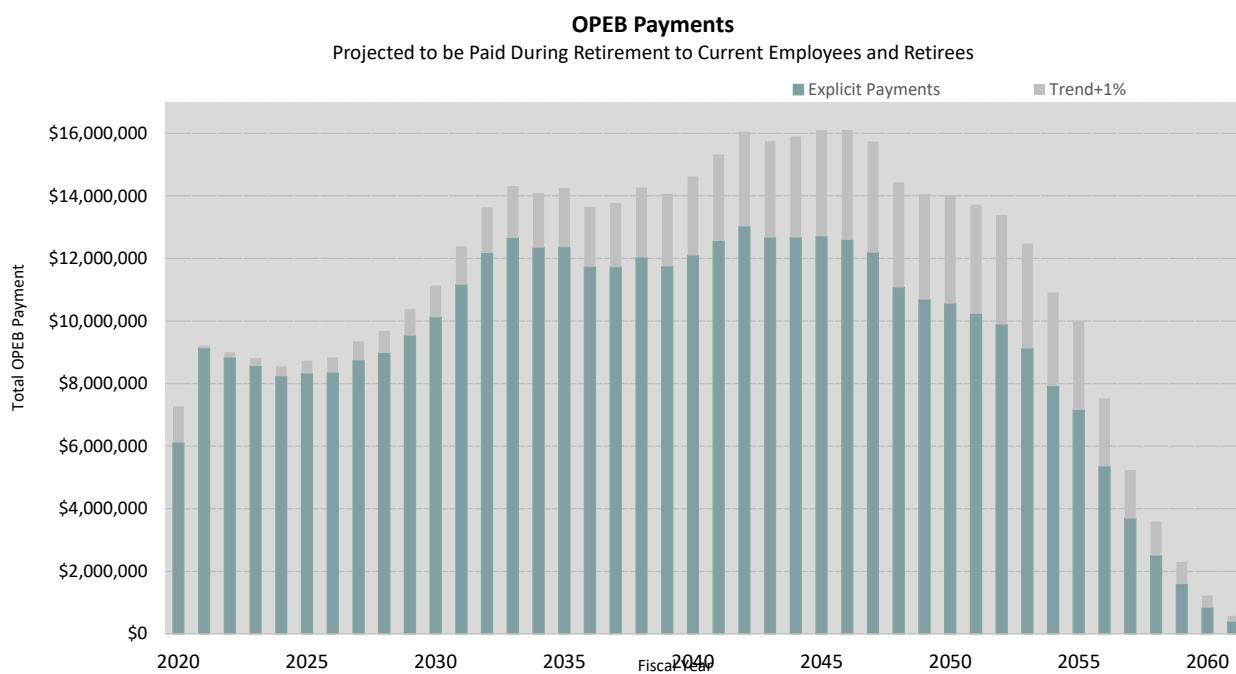


## C. June 30, 2020 Valuation Results

This section presents the basic results of our recalculation of the OPEB liability using the updated employee data, plan provisions and asset information provided to us for the June 30, 2020 valuation. We described the general process for projecting all future benefits to be paid to retirees and current employees in the preceding Section. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Supporting Information, Section 3.

Temporary healthcare benefits are provided for qualifying District retirees. Please see Supporting Information, Section 2 for details.

The following graph illustrates the annual other post-employment benefits projected to be paid on behalf of current retirees and current employees expected to retire from the District.<sup>1</sup>



The amounts shown in green reflect the expected payment by the District toward retiree medical and dental premiums. The projections (in gray) reflect increases in benefit levels if healthcare trend were 1% higher.

The first 15 years of benefit payments from the graph above are shown in tabular form on page 18.

Liabilities relating to these projected benefits are shown beginning on the following page.

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<sup>1</sup> While District medical premium rates continue to be determined separately for active employees and retirees in this program, recent guidance relating to Actuarial Standard of Practice #6 indicates that the actuary should consider differences in age-based claims for retirees. We prepared this analysis and, given the short-term nature of benefits in this program, determined that the current premium rate structure provides a very reasonable basis for projecting the OPEB liability for pre-Medicare retirees. There is no employer liability for Medicare retirees since the employer pays no portion of their premiums rates are determined based on their claims experience alone.



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## June 30, 2020 Valuation Results

(Continued)

This chart compares the prior results measured as of June 30, 2019, based on the June 30, 2018 valuation, with updated results measured as of June 30, 2020, based on the June 30, 2020 actuarial valuation. This chart includes the combined results for both District and Choices liability.

Valuation date	6/30/2018			6/30/2020		
Measurement date	6/30/2019			6/30/2020		
Fiscal Year End	6/30/2020			6/30/2021		
Subsidy	District	Choices	Total	District	Choices	Total
Discount rate	3.13%	3.13%	3.13%	2.45%	2.45%	2.45%
<b>Number of Covered Employees</b>						
Actives	4,280	3	4,283	4,146	2	4,148
Retirees	547	-	547	517	-	517
Total Participants	4,827	3	4,830	4,663	2	4,665
<b>Actuarial Present Value of Projected Benefits</b>						
Actives	\$ 195,748,634	\$ 105,923	\$ 195,854,557	\$ 233,131,105	\$ 29,540	\$ 233,160,645
Retirees	18,934,881	-	18,934,881	22,884,916	-	22,884,916
Total APVPB	214,683,514	105,923	214,789,438	256,016,021	29,540	256,045,561
<b>Total OPEB Liability (TOL)</b>						
Actives	104,406,371	68,449	104,474,820	111,988,626	23,859	112,012,485
Retirees	18,934,881	-	18,934,881	22,884,916	-	22,884,916
TOL	123,341,252	68,449	123,409,701	134,873,542	23,859	134,897,401
Fiduciary Net Position	-	-	-	-	-	-
<b>Net OPEB Liability</b>	123,341,252	68,449	123,409,701	134,873,542	23,859	134,897,401
<b>Service Cost</b>						
For the period following the measurement date	7,438,108	5,538	7,443,646	8,675,580	1,446	8,677,026

The combined Total OPEB Liability has increased by \$11,487,700 from that reported one year ago. Part of the change was expected and some of this change was unexpected. Reasons for the change in the Total OPEB Liability (TOL) are discussed on the following page.



## June 30, 2020 Valuation Results

(Concluded)

**Expected changes:** Through normal plan operation, the TOL is expected to increase by accruing service and interest costs for the period and to decrease by benefits paid to retirees. The chart below shows a combined \$129,174,178 expected increase in the TOL since the prior measurement date.

**Unexpected changes** increased the combined TOL by \$5,723,223. Unexpected changes generally fall into one of the three following categories:

- *Plan experience* recognizes results which are *different than expected* based on the prior valuation data and assumptions. Plan experience was unfavorable over the past two years, increasing the combined TOL by \$865,424 from what was previously projected. While District medical premiums increased more than expected over the past two years, new retirements were substantially lower than expected, which reduced the TOL relative to what we projected.
- *Assumption changes:* Collectively, these changes increased the TOL by \$4,857,799. The largest factor was the change in the discount rate. The last page of Supporting Information, Section 3 provides further details of the assumption changes.
- *Benefit changes:* There were no changes reported since the prior valuation was completed.

This chart reconciles the TOL reported for fiscal year end June 30, 2020 to the TOL to be reported as of June 30, 2021.

	District	Choices	Total
<b>Reported Total OPEB Liability at June 30, 2020</b> Measurement Date June 30, 2019	<b>\$ 123,341,252</b>	<b>\$ 68,449</b>	<b>\$ 123,409,701</b>
<b>Expected Changes:</b>			
Service Cost	7,438,108	5,538	7,443,646
Benefit Payments	(5,685,895)	-	(5,685,895)
Interest Cost	4,004,410	2,316	4,006,726
<b>Total Expected Change</b>	<b>5,756,623</b>	<b>7,854</b>	<b>5,756,623</b>
<b>Expected Total OPEB Liability at June 30, 2021</b> Measurement Date June 30, 2020	<b>\$ 129,097,875</b>	<b>\$ 76,303</b>	<b>\$ 129,174,178</b>
<b>Unexpected Changes:</b>			
<i>Plan Experience</i>			
Choices data correction	\$ -	\$ (39,948)	\$ (39,948)
Other plan experience	921,103	(15,731)	905,372
<i>Assumption Changes</i>			
Change in discount rate	6,024,161	169	6,024,330
Change in demographic and economic assumptions and mortality improvement scale	(1,927,302)	3,625	(1,923,677)
Change to salary scale increase	1,737,946	120	1,738,066
Change in healthcare trend model	(980,241)	(679)	(980,920)
<b>Total Unexpected Change</b>	<b>4,854,564</b>	<b>3,235</b>	<b>4,857,799</b>
<b>Actual Total OPEB Liability at June 30, 2021</b> Measurement Date June 30, 2020	<b>\$ 134,873,542</b>	<b>\$ 23,859</b>	<b>\$ 134,897,401</b>



## **D. Accounting Information (GASB 75)**

The following exhibits are designed to satisfy the reporting and disclosure requirements of GASB 75 for the fiscal year end June 30, 2021. The District is classified for GASB 75 purposes as a single employer.

*Note that the District contributions shown for fiscal year 20/21 in this report are an estimate and should be updated once the actual amount is known after the close of this fiscal year.*

### **Components of Net Position and Expense**

The exhibit below shows the development of Net Position and Expense as of the Measurement Date.

Plan Summary Information for FYE June 30, 2021 <i>Measurement Date is June 30, 2020</i>	District	Choices	Total
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***Items Impacting Net Position:***

Total OPEB Liability	\$ 134,873,542	\$ 23,859	\$ 134,897,401
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	134,873,542	23,859	134,897,401
<b><i>Deferred (Outflows) Inflows of Resources Due to:</i></b>			
Assumption Changes	9,185,891	(398)	9,185,493
Plan Experience	1,299,305	29,232	1,328,537
Investment Experience	-	-	-
Deferred Contributions	(6,110,611)	-	(6,110,611)
Net Deferred (Outflows) Inflows of Resources	4,374,585	28,834	4,403,419
<b>Impact on Statement of Net Position, FYE 6/30/2021</b>	<b>\$ 139,248,127</b>	<b>\$ 52,693</b>	<b>\$ 139,300,820</b>

***Items Impacting OPEB Expense:***

Service Cost	\$ 7,438,108	\$ 5,538	\$ 7,443,646
Cost of Plan Changes	-	-	-
Interest Cost	4,004,410	2,316	4,006,726
Expected Earnings on Assets	-	-	-
<b><i>Recognized Deferred Resource items:</i></b>			
Assumption Changes	(1,351,341)	289	(1,351,052)
Plan Experience	(193,733)	(8,012)	(201,745)
Investment Experience	-	-	-
<b>OPEB Expense, FYE 6/30/2021</b>	<b>\$ 9,897,444</b>	<b>\$ 131</b>	<b>\$ 9,897,575</b>



Other Post-Employment Benefit Program of the San Juan Unified School District  
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## **Accounting Information**

(Continued)

### **Change in Net Position During the Fiscal Year**

The exhibit below shows the year-to-year changes in the components of Net Position. Separate results are provided for the District and Choices in the Appendices.

<b>For Reporting at Fiscal Year End</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>Change During Period</b>
<i>Measurement Date</i>	6/30/2019	6/30/2020	
Total OPEB Liability	\$ 123,409,701	\$ 134,897,401	\$ 11,487,700
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	123,409,701	134,897,401	11,487,700
<i>Deferred Resource (Outflows) Inflows Due to:</i>			
Assumption Changes	15,394,344	9,185,493	(6,208,851)
Plan Experience	2,395,706	1,328,537	(1,067,169)
Investment Experience	-	-	-
Deferred Contributions	(5,685,895)	(6,110,611)	(424,716)
Net Deferred (Outflows) Inflows	12,104,155	4,403,419	(7,700,736)
Impact on Statement of Net Position	<u>\$ 135,513,856</u>	<u>\$ 139,300,820</u>	<u>\$ 3,786,964</u>

### **Change in Net Position During the Fiscal Year**

Impact on Statement of Net Position, FYE 6/30/2020	\$ 135,513,856
OPEB Expense (Income)	9,897,575
Employer Contributions During Fiscal Year	<u>(6,110,611)</u>
Impact on Statement of Net Position, FYE 6/30/2021	<u>\$ 139,300,820</u>

### **OPEB Expense**

Employer Contributions During Fiscal Year	\$ 6,110,611
Deterioration (Improvement) in Net Position	<u>3,786,964</u>
OPEB Expense (Income), FYE 6/30/2021	<u>\$ 9,897,575</u>



## **Accounting Information**

**(Continued)**

### **Recognition Period for Deferred Resources**

Liability changes due to plan experience which differs from what was assumed in the prior measurement period and/or from assumption changes during the period are recognized over the plan's Expected Average Remaining Service Life ("EARSL"). The EARSL of 10.55 years for the District and 6.28 years for Choices are the periods used to recognize such changes in the OPEB Liability arising during the current measurement period.

When applicable, changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate are always recognized over 5 years.

Liability changes attributable to benefit changes occurring during the period, if any, are recognized immediately.

### **Deferred Resources as of Fiscal Year End and Expected Future Recognition**

The exhibit below shows deferred resources as of the fiscal year end June 30, 2021. Separate results are provided for the District and Choices in the Appendices.

<b>Combined District and Choices</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 4,397,946	\$ 13,583,439
Differences Between Expected and Actual Experience	849,173	2,177,710
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	6,110,611	-
<b>Total</b>	<b>\$ 11,357,730</b>	<b>\$ 15,761,149</b>

In addition, future recognition of these deferred resources is shown below.

<b>For the Fiscal Year Ending June 30</b>	<b>District</b>	<b>Choices</b>	<b>Combined</b>
2022	\$ (1,545,074)	\$ (7,723)	\$ (1,552,797)
2023	(1,545,074)	(7,723)	(1,552,797)
2024	(1,545,074)	(7,723)	(1,552,797)
2025	(1,545,074)	(7,723)	(1,552,797)
2026	(1,545,074)	2,439	(1,542,635)
Thereafter	(2,759,826)	(381)	(2,760,207)



## Accounting Information

(Continued)

### Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2021 is 2.45%. Healthcare Cost Trend Rate was assumed to start at 5.7% (increase effective January 1, 2022) and grade down to 4% for years 2076 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 1.45%	Current 2.45%	Current + 1% 3.45%
<b>Net OPEB Liability (Asset)</b>	144,224,609	134,897,401	125,974,125
Increase (Decrease)	9,327,208		(8,923,276)
% Increase (Decrease)	6.9%		-6.6%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
<b>Net OPEB Liability (Asset)</b>	120,970,870	134,897,401	151,289,335
Increase (Decrease)	(13,926,531)		16,391,934
% Increase (Decrease)	-10.3%		12.2%

Separate sensitivity exhibits are provided for the District and Choices in the Appendices.



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## Accounting Information

(Continued)

### Schedule of Changes in the District's Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2021) are shown in the table. These results include both the District and Choices; separate information is provided in the Appendices.

Fiscal Year End	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount rate	2.45%	3.13%	3.62%	3.56%
<b>Total OPEB liability</b>				
Service Cost	\$ 7,443,646	\$ 7,479,653	\$ 7,640,674	\$ 8,222,343
Interest	4,006,726	4,704,410	4,697,188	3,858,622
Differences between expected and actual experience	865,424	-	(3,579,711)	-
Changes of assumptions	4,857,799	(8,303,445)	(4,655,008)	(5,886,181)
Benefit payments	(5,685,895)	(5,894,659)	(5,964,429)	(5,664,072)
<b>Net change in total OPEB liability</b>	<b>11,487,700</b>	<b>(2,014,041)</b>	<b>(1,861,286)</b>	<b>530,712</b>
<b>Total OPEB liability - beginning</b>	<b>123,409,701</b>	<b>125,423,742</b>	<b>127,285,028</b>	<b>126,754,316</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 134,897,401</b>	<b>\$ 123,409,701</b>	<b>\$ 125,423,742</b>	<b>\$ 127,285,028</b>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 5,685,895	\$ 5,894,659	\$ 5,964,429	\$ 5,664,072
Benefit payments	(5,685,895)	(5,894,659)	(5,964,429)	(5,664,072)
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 134,897,401</b>	<b>\$ 123,409,701</b>	<b>\$ 125,423,742</b>	<b>\$ 127,285,028</b>
Covered-employee payroll	\$ 299,318,431	\$ 300,868,065	\$ 287,698,401	\$ 278,515,266
Net OPEB liability as a % of covered-employee payroll	45.07%	41.02%	43.60%	45.70%
<i>Summary of methods and assumptions used in the valuation:</i>				
<i>Valuation Date:</i>	6/30/2020	6/30/2018	6/30/2018	3/1/2017
Actuarial cost method	Entry Age Normal Level % of Pay			
Inflation	2.50%	2.75%	2.75%	2.75%
Healthcare cost trend rates	7.00% in 2020, step down 0.5% per year to 5% by 2024	7.00% in 2020, step down 0.5% per year to 5% by 2024	7.00% in 2020, step down 0.5% per year to 5% by 2024	8.00% in 2018, step down 0.5% per year to 5% by 2024
Salary increases	3.00%	3.25%	3.25%	3.25%
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MW Scale 2020 generationaly	MW Scale 2018 generationaly	MW Scale 2018 generationaly	MW Scale 2017 generationaly



## **Accounting Information**

(Continued)

### **Schedule of Contributions**

This schedule is not required to be provided for unfunded OPEB plans.



## Accounting Information (Continued)

### Detail of Changes to Net Position

The chart below details changes to all components of Net Position, combined for the District and Choices.

Combined District and Choices	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows (Inflows) Due to:				Impact on Statement of Net Position (e) = (c) - (d)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	
<b>Balance at Fiscal Year Ending 6/30/2020</b> <i>Measurement Date 6/30/2019</i>	\$ 123,409,701	\$ -	\$ 123,409,701	\$ (15,394,344)	\$ (2,395,706)	\$ -	\$ 5,685,895	\$ 135,513,856
<b>Changes During the Period:</b>								
Service Cost	7,443,646		7,443,646					7,443,646
Interest Cost	4,006,726		4,006,726					4,006,726
Expected Investment Income		-	-					-
Employer Contributions		5,685,895	(5,685,895)					(5,685,895)
Changes of Benefit Terms	-		-					-
Benefit Payments	(5,685,895)	(5,685,895)	-					-
Assumption Changes	4,857,799		4,857,799	4,857,799				-
Plan Experience	865,424		865,424		865,424			-
Investment Experience		-	-			-		-
Recognized Deferred Resources				1,351,052	201,745		(5,685,895)	4,133,098
Employer Contributions in Fiscal Year							6,110,611	(6,110,611)
<b>Net Changes in Fiscal Year 2020-2021</b>	11,487,700	-	11,487,700	6,208,851	1,067,169	-	424,716	3,786,964
<b>Balance at Fiscal Year Ending 6/30/2021</b> <i>Measurement Date 6/30/2020</i>	\$ 134,897,401	\$ -	\$ 134,897,401	\$ (9,185,493)	\$ (1,328,537)	\$ -	\$ 6,110,611	\$ 139,300,820



Other Post-Employment Benefit Program of the San Juan Unified School District  
June 30, 2020 Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

## Accounting Information (Continued)

### Schedule of Deferred Outflows and Inflows of Resources

A listing of all deferred resource bases used to develop the Net Position and OPEB Expense is shown below. Deferred Contributions are not shown.

Measurement Date: June 30, 2020

Plan	Deferred Resource					Balance as of Jun 30, 2020	Recognition of Deferred Outflow or Deferred (Inflow) in Measurement Period:					
	Date Created	Cause	Initial Amount	Period (Yrs)	Annual Recognition		2019-20 (FYE 2021)	2020-21 (FYE 2022)	2021-22 (FYE 2023)	2022-23 (FYE 2024)	2023-24 (FYE 2025)	2024-25 (FYE 2026)
<i>Gain Due To</i>												
District	6/30/2017	Assumption Changes	\$ (5,862,802)	9.97	\$ (588,044)	\$ (3,510,626)	\$ (588,044)	\$ (588,044)	\$ (588,044)	\$ (588,044)	\$ (588,044)	\$ (570,406)
<i>Gain Due To</i>												
District	6/30/2018	Plan Experience	(2,976,223)	10.59	(281,041)	(2,133,100)	(281,041)	(281,041)	(281,041)	(281,041)	(281,041)	(727,895)
<i>Gain Due To</i>												
District	6/30/2018	Assumption Changes	(4,656,507)	10.59	(439,708)	(3,337,383)	(439,708)	(439,708)	(439,708)	(439,708)	(439,708)	(1,138,843)
<i>Gain Due To</i>												
District	6/30/2019	Assumption Changes	(8,299,772)	10.59	(783,737)	(6,732,298)	(783,737)	(783,737)	(783,737)	(783,737)	(783,737)	(2,813,613)
<i>Loss Due To</i>												
District	6/30/2020	Plan Experience	921,103	10.55	87,308	833,795	87,308	87,308	87,308	87,308	87,308	397,255
<i>Loss Due To</i>												
District	6/30/2020	Assumption Changes	4,854,564	10.55	460,148	4,394,416	460,148	460,148	460,148	460,148	460,148	2,093,676
<i>Gain Due To</i>												
Choices	6/30/2017	Assumption Changes	(709)	8.44	(84)	(373)	(84)	(84)	(84)	(84)	(84)	(37)
<i>Loss Due To</i>												
Choices	6/30/2018	Plan Experience	24,549	8.03	3,057	15,378	3,057	3,057	3,057	3,057	3,057	93
<i>Loss Due To</i>												
Choices	6/30/2018	Assumption Changes	1,499	8.03	187	938	187	187	187	187	187	190
<i>Gain Due To</i>												
Choices	6/30/2019	Assumption Changes	(3,673)	8.03	(457)	(2,759)	(457)	(457)	(457)	(457)	(457)	(474)
<i>Gain Due To</i>												
Choices	6/30/2020	Plan Experience	(55,679)	5.03	(11,069)	(44,610)	(11,069)	(11,069)	(11,069)	(11,069)	(11,069)	(334)
<i>Loss Due To</i>												
Choices	6/30/2020	Assumption Changes	3,235	5.03	643	2,592	643	643	643	643	643	20



## **Accounting Information**

(Continued)

### **The District Contributions to the Plan**

The District contributions to the Plan occur as benefits are paid to or on behalf of retirees. In this program, benefit payments occur in the form of direct payments for premiums.

Benefits and other contributions paid during the measurement period are shown below. Choices had no retirees during the measurement period.

<b>Employer Contributions During the Measurement Period, Jul 1, 2019 thru Jun 30, 2020</b>	<b>District</b>	<b>Choices</b>	<b>Total</b>
Employer Contributions to the Trust	\$ -	\$ -	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	5,685,895	-	5,685,895
Implicit contributions	-	-	-
<b>Total Employer Contributions During the Measurement Period</b>	<b>\$ 5,685,895</b>	<b>\$ -</b>	<b>\$ 5,685,895</b>

Benefits and contributions *expected to be made* in the year following the measurement period but prior to the end of the fiscal year are shown below. **These estimates should be replaced with total actual payments once known after the close of the fiscal year.**

<b>Employer Contributions During the Fiscal Year, Jul 1, 2020 thru Jun 30, 2021</b>	<b>District</b>	<b>Choices</b>	<b>Total</b>
Employer Contributions to the Trust	\$ -	\$ -	\$ -
Employer Contributions in the Form of Direct Benefit Payments (not reimbursed by trust)	6,110,611	-	6,110,611
Implicit contributions	-	-	-
<b>Total Employer Contributions During the Fiscal Year</b>	<b>\$ 6,110,611</b>	<b>\$ -</b>	<b>\$ 6,110,611</b>



## Accounting Information

(Continued)

### Projected Benefit Payments (15-year projection)

The following is an estimate of other post-employment benefits to be paid on behalf of current retirees and current employees expected to retire from the District. Expected annual benefits have been projected on the basis of the actuarial assumptions outlined in Section 3.

These projections do not include any benefits expected to be paid on behalf of current active employees *prior to* retirement, nor do they include any benefits for potential *future employees* (i.e., those who might be hired in future years).

Fiscal Year Ending June 30	Projected Annual Benefit Payments						Total	
	District			Choices				
	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total		
2021	\$6,110,611	\$ -	\$6,110,611	\$ -	\$ -	\$ -	\$6,110,611	
2022	4,924,884	4,191,740	9,116,624	-	3,953	3,953	9,120,577	
2023	3,820,345	5,000,915	8,821,260	-	7,640	7,640	8,828,900	
2024	2,850,601	5,694,294	8,544,895	-	11,664	11,664	8,556,559	
2025	1,967,831	6,253,518	8,221,349	-	7,480	7,480	8,228,829	
2026	1,298,037	7,021,411	8,319,448	-	-	-	8,319,448	
2027	971,023	7,373,663	8,344,686	-	-	-	8,344,686	
2028	739,732	7,996,546	8,736,278	-	-	-	8,736,278	
2029	431,692	8,531,787	8,963,479	-	-	-	8,963,479	
2030	223,223	9,297,083	9,520,306	-	-	-	9,520,306	
2031	189,115	9,914,830	10,103,945	-	-	-	10,103,945	
2032	175,926	10,963,649	11,139,575	-	-	-	11,139,575	
2033	182,533	11,990,708	12,173,241	-	-	-	12,173,241	
2034	139,967	12,509,685	12,649,652	-	-	-	12,649,652	
2035	98,977	12,238,517	12,337,494	-	-	-	12,337,494	

The amounts shown above reflect the expected payment by the District toward retiree medical and/or dental premiums in each of the years shown. The amounts are shown separately, and in total, for those retired on the valuation date ("current retirees") and those expected to retire after the valuation date ("future retirees").



Other Post-Employment Benefit Program of the San Juan Unified School District  
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## **Accounting Information**

**(Concluded)**

### **Sample Journal Entries**

#### **Combined District & Choices**

##### **Beginning Account Balances**

**As of the fiscal year beginning 7/1/2020**

	<b>Debit</b>	<b>Credit</b>
Net OPEB Liability	123,409,701	
Deferred Resource -- Assumption Changes	15,394,344	
Deferred Resource -- Plan experience	2,395,706	
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	5,685,895	
Net Position	135,513,856	

\* *The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.*

##### **Journal entry to recharacterize retiree benefit payments not reimbursed by a trust, and record cash contributions to the trust during the fiscal year**

	<b>Debit</b>	<b>Credit</b>
OPEB Expense	6,110,611	
Premium Expense		6,110,611
OPEB Expense		-
Cash		-

\* *This entry assumes a prior journal entry was made to record the payment for retiree premiums. This entry assumes the prior entry debited an account called "Premium Expense" and credited Cash. This entry reverses the prior debit to "Premium Expense" and recharacterizes that entry as an "OPEB Expense". Also, the entry for cash contributions to the trust is shown.*

##### **Journal entries to record other account activity during the fiscal year**

	<b>Debit</b>	<b>Credit</b>
Net OPEB Liability		11,487,700
Deferred Resource -- Assumption Changes	6,208,851	
Deferred Resource -- Plan experience	1,067,169	
Deferred Resource -- Investment Experience		-
Deferred Resource -- Contributions	424,716	
OPEB Expense		3,786,964



## **E. Funding Information**

Our understanding is that the District is currently financing its OPEB liability on a pay-as-you-go basis. Prefunding (setting aside funds to accumulate in an irrevocable OPEB trust) has certain advantages, one of which is the ability to (potentially) use a higher discount rate in the determination of liabilities for GASB 75 reporting purposes.

Should the District wish to explore potential future prefunding for this plan we can prepare illustrations of various funding levels and, if appropriate, perform a formal funding valuation at that time. Results under a funding scenario may be materially different from the results presented in this report.



## F. Certification

The purpose of this report is to provide actuarial information of the other postemployment benefits (OPEB) provided by the San Juan Unified School District (the District) in compliance with Statement 75 of the Governmental Accounting Standards Board (GASB 75). We summarized the benefits in this report and our calculations were based on our understanding of the benefits as described herein.

In preparing this report we relied without audit on information provided by the District. This information includes, but is not limited to, plan provisions, census data, and financial information. We performed a limited review of this data and found the information to be reasonably consistent. The accuracy of this report is dependent on this information and if any of the information we relied on is incomplete or inaccurate, then the results reported herein will be different from any report relying on more accurate information.

We consider the actuarial assumptions and methods used in this report to be individually reasonable under the requirements imposed by GASB 75 and taking into consideration reasonable expectations of plan experience. The results provide an estimate of the plan's financial condition at one point in time. Future actuarial results may be significantly different due to a variety of reasons including, but not limited to, demographic and economic assumptions differing from future plan experience, changes in plan provisions, changes in applicable law, or changes in the value of plan benefits relative to other alternatives available to plan members.

Alternative assumptions may also be reasonable; however, demonstrating the range of potential plan results based on alternative assumptions was beyond the scope of our assignment except to the limited extent required by GASB 75 and in accordance with the District's stated OPEB funding policy. Results for accounting purposes may be materially different than results obtained for other purposes such as plan termination, liability settlement, or underlying economic value of the promises made by the plan.

This report is prepared solely for the use and benefit of the District and may not be provided to third parties without prior written consent of MacLeod Watts. Exceptions are: the District may provide copies of this report to their professional accounting and legal advisors who are subject to a duty of confidentiality, and the District may provide this work to any party if required by law or court order. No part of this report should be used as the basis for any representations or warranties in any contract or agreement without the written consent of MacLeod Watts.

The undersigned actuaries are unaware of any relationship that might impair the objectivity of this work. Nothing within this report is intended to be a substitute for qualified legal or accounting counsel. Both actuaries are members of the American Academy of Actuaries and meet the qualification standards for rendering this opinion.

Signed: June 3, 2021

Catherine L. MacLeod, FSA, FCA, EA, MAAA

J. Kevin Watts, FSA, FCA, MAAA



Other Post-Employment Benefit Program of the San Juan Unified School District  
June 30, 2020 Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

## Supporting Information

(Continued)

### Section 1 - Summary of Employee Data

**District Plan Only – Active members:** The District reported 4146 active employees; of these, 3564 were enrolled in a medical plan through the District on the valuation date while 582 were waiving coverage through the District. Age and service information for the included individuals is provided below:

Current Age	Distribution of Benefits-Eligible Active Employees						Total	Percent		
	Years of Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 & Up				
Under 25	30	26	5				61	1%		
25 to 29	63	154	47	10			274	7%		
30 to 34	47	186	96	36	16		381	9%		
35 to 39	47	164	102	131	45	5	494	12%		
40 to 44	32	147	90	87	111	62	529	13%		
45 to 49	18	109	88	93	110	212	630	15%		
50 to 54	24	112	94	97	118	247	692	17%		
55 to 59	12	60	56	77	126	281	612	15%		
60 to 64	8	38	30	44	66	219	405	10%		
65 to 69		5	7	9	11	36	68	2%		
70 & Up							0	0%		
<b>Total</b>	<b>281</b>	<b>1001</b>	<b>615</b>	<b>584</b>	<b>603</b>	<b>1062</b>	<b>4146</b>	<b>100%</b>		
<b>Percent</b>	<b>7%</b>	<b>24%</b>	<b>15%</b>	<b>14%</b>	<b>15%</b>	<b>26%</b>	<b>100%</b>			

Valuation	June 2018	June 2020
Average Attained Age for Actives	45.9	46.7
Average Years of Service	12.3	12.9

**District Plan only – Retired members:** There were also 527 retirees receiving benefits under this plan on the valuation date. Of these, 474 were enrolled and receiving both medical and dental benefits. An additional 53 retirees were enrolled only for dental coverage. Their ages are summarized below.

Retirees by Age				
Current Age	Retirees Electing Medical	Retirees Waiving Med but Electing Dental	Total	Percent
Below 50	4	0	4	1%
50 to 54	5	1	6	1%
55 to 59	82	8	90	17%
60 to 64	383	44	427	81%
65 & up	0	0	0	0%
<b>Total</b>	<b>474</b>	<b>53</b>	<b>527</b>	<b>100%</b>
<b>Average Age:</b>				
On 6/30/2020	61.7	61.8	61.7	
At retirement	58.3	56.9	58.2	



## Supporting Information

(Continued)

### Section 1 - Summary of Employee Data

(continued)

The chart below reconciles the number of benefits-eligible actives and retirees for the District plan only (excluding Choices members) included in the June 30, 2018 valuation of the District plan with those included in the June 30, 2020 valuation.

Status	Reconciliation of District Plan Members Between Valuation Dates					Total
	Covered (enrolled)	Waiving (not enrolled)	Retiree with Medical	Disabled with Medical	Dental but waiving Medical	
Number reported as of June 30, 2018	3,699	581	437	48	62	4,827
New employees	293	100	-	-	(1)	392
Separated employees	(250)	(60)	-	-	-	(310)
New retiree, elected medical coverage	(137)	(7)	142	2	-	0
New retiree, waiving medical coverage	(2)	(11)	-	-	11	(2)
Previously covered, now waiving	(50)	50	(1)	-	-	(1)
Previously waiving, now covered	63	(63)	2	-	(2)	0
Ineligible for retiree health benefits	(20)	(13)	-	-	-	(33)
Reached age 65; retiree health ends	(41)	(3)	(153)	(3)	(17)	(217)
Previously ineligible	11	4	-	-	-	15
Deceased	(5)	-	-	-	-	(5)
Data corrections	3	4	(3)	3	-	7
<b>Number reported as of June 30, 2020</b>	<b>3564</b>	<b>582</b>	<b>424</b>	<b>50</b>	<b>53</b>	<b>4,673</b>

From the chart above, we observe the following:

- The total covered population has been stable, decreasing by just 3.2% since the prior valuation. The number of eligible active employees decreased by 134. Retirees covered by a medical plan decreased by 11, and retirees electing dental coverage only decreased by 9.
- There were 157 new retirements reported since the prior valuation was completed. Of these:
  - 139 were employees enrolled in a District medical plan while active who retired prior to age 65; of these, all but 2 elected to continue their District coverage in retirement.
  - 18 were employees waiving District medical coverage while active who retired prior to age 65; only 7 (39%) elected the District medical coverage in retirement.
- Benefits ended for 173 retirees reaching age 65. 44 active employees reached age 65 and no longer qualify for any health benefits in retirement.

We consider this information, along with similar information from prior years, in setting our assumptions about future retiree participation in the District's medical plan.



## Supporting Information

(Continued)

### Section 1 - Summary of Employee Data

(continued)

#### Choices Plan Members

The District reported 2 active Choices employees; all were enrolled in a District medical plan on the valuation date. Age and service information for the included individuals is provided below. There were no current Choices retirees on the valuation date.

Choices Benefits Eligible Active Employees		
Employee	Age	Service
1	60.4	20.7
2	61.2	15.9
Average	60.8	18.3

There are no current Choices retirees eligible for retiree health benefits.

The chart below reconciles the number of benefits-eligible Choices actives and retirees included in the June 30, 2018 valuation of the Choices plan with those included in the June 30, 2020 valuation.

Reconciliation of Choices Plan Members Between Valuation Dates				
Status	Covered Actives	Waiving Actives	Covered Retirees	Total
Number reported as of June 30, 2018	3	0	0	3
New employees	-	-	-	0
Separated employees	-	-	-	0
New retiree, elected medical coverage	-	-	-	0
New retiree, waiving medical coverage	-	-	-	0
Data corrections	(1)	-	-	(1)
Number reported as of June 30, 2020	2	0	0	2



## Supporting Information

(Continued)

### Section 1 - Summary of Employee Data (concluded)

#### Combined Plan Member Enrollment

The chart below shows the number of active and retired plan members (District including Choices Charter plan members) covered by the different medical plans available. The 53 retirees included below are currently waiving medical coverage but are included in the valuation because they are enrolled in the District's dental coverage. There were an additional 3 retirees who are eligible but not enrolled in either medical or dental coverage were excluded from the valuation.

Counts By Medical Plan			
Medical Plan Name	Actives	Retirees	Total
Kaiser	2,501	246	2,747
Out-of-Area	0	70	70
Western Health Advantage	1,065	158	1,223
Waived	582	53	635
<b>Total</b>	<b>4,148</b>	<b>527</b>	<b>4,675</b>

A summary of active District employees, currently benefitting retirees and retirees eligible but not covered by the plan is shown in this chart:

Summary of Participants	
Participating Active Employees	4148
Inactive Employees Receiving Benefits	527
Inactive Employees Entitled to but Not Receiving Benefits	3
Total Number of Participants	4675



## Supporting Information

(Continued)

### Section 2 - Summary of Retiree Benefit Provisions

**OPEB provided:** The District provides retiree medical and dental coverage to age 65.

**Access to coverage:** In order to be eligible for any OPEB, retirees must first satisfy the requirements for retirement under their respective retirement plans. These age and service requirements are:

- CalPERS retirement requires attainment of age 50 (age 52, for PEPRA members) with 5 years of State or public agency service or approved disability retirement.
- For CalSTRS, attainment of age 55 with 5 years of State or public agency service or approved disability retirement with 5 years of State or public agency service. If membership began prior to January 1, 2013, an employee may retire at age 50 with 30 years of State or public agency service.

In addition to meeting the eligibility requirements of their retirement system, the following *additional* restrictions apply to the following groups to be eligible for retiree benefits:

Group	Additional requirements for Benefits	
	Service Retirement	Disability Retirement
Classified Staff	55 & 10 Years of District Service	10 Years of District Service
Teamsters	55 & 10 Years of District Service	10 Years of District Service
Supervisors	10 Years of District Service	10 Years of District Service
Certificated	5 Years of District Service	5 Years of District Service
Management*	5 Years of District Service	5 Years of District Service

\*Management employees hired prior to October 1, 2000 had no minimum district service requirement.

**Benefits provided:** For eligible, retired full-time employees, the District pays 100% of the medical and dental insurance premium for employee-only coverage until the retiree reaches age 65.<sup>2</sup> For part-time employees, the District pays a percentage of the medical and dental insurance premium for employee-only coverage until the retiree reaches age 65 equal to the employee's percentage of full-time employment. The only coverage available after age 65 is with Kaiser or an individual Medicare Advantage plan. In either case, the retiree must pay the full premium.

Monthly 2021 Pre-Medicare Retiree Premiums			
Plan	Kaiser	WHA HMO	Delta Dental
Retiree only	\$ 1,113.30	\$ 1,191.66	\$ 59.17

A District retiree who qualifies for continued medical and dental coverage at the time of retirement but declines enrollment due to other coverage is permitted to re-join the plan prior to age 65. In this event, the District will pick up the premium cost as if he or she elected coverage when first retired.

At the retiree's expense, medical coverage may be continued for a spouse if he or she was covered prior to the employee's retirement. Dental insurance, however, may not be continued beyond the COBRA period for dependents of retirees.

<sup>2</sup> Retirees living outside the coverage area of either the Kaiser or Western Health Advantage plans receive reimbursement retiree only coverage up to the lowest cost plan (Kaiser HMO as of June 30, 2020).



## **Supporting Information**

(Continued)

### **Section 3 - Actuarial Methods and Assumptions**

The ultimate real cost of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These payments depend only on the terms of the plan and the administrative arrangements adopted. The actuarial assumptions are used to estimate the cost of these benefits; the funding method spreads the expect costs on a level basis over the life of the plan.

#### **Important Dates**

Fiscal Year End	June 30, 2021
GASB 75 Measurement Date	Last day of the prior fiscal year (June 30, 2020)
Valuation Date	June 30, 2020

#### **Valuation Methods**

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Not applicable (\$0; no OPEB trust has been established)
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in this valuation.

#### Development of Age-related

##### Medical Premiums

Medical claims by age and gender were estimated based on data provided in the 2013 paper “Health Care Costs – From Birth to Death”, prepared by Dale H. Yamamoto, and sponsored by the Society of Actuaries. A description of MacLeod Watts’s Age Rating Methodology is provided in Addendum 2 to this report.

Our analysis indicates that application of the monthly premium costs, shown in the chart in Section 2, provide a reasonable basis for determining the long term retiree claim costs for retirees prior to age 65.

Retirees covered by Medicare receive no paid employer benefits under this program and the premium rates are developed separately for these retirees; as such, any implicit subsidy between Medicare retirees are paid by the retirees themselves.

Accordingly, age-based premiums were not applied in this valuation.



## Supporting Information

(Continued)

### Section 3 - Actuarial Methods and Assumptions

#### Economic Assumptions

Municipal Bond Index	Fidelity 20 Year AA General Obligation Municipal Bond Index
Discount Rate	3.13% as of June 30, 2019 2.45% as of June 30, 2020
General Inflation Rate	2.5% per year
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years.
Medicare Eligibility	Absent contrary data, all individuals are assumed to be eligible for Medicare Parts A and B at age 65.
Healthcare Trend	Medical plan premiums and claims costs by age are assumed to increase once each year. Increases over the prior year's levels were derived using the Getzen model and are assumed to be effective on the dates shown below.

Effective January 1	Premium Increase	Effective January 1	Premium Increase
2022	5.7%	2061-2066	4.8%
2023	5.6%	2067	4.7%
2024	5.5%	2068	4.6%
2025-2026	5.4%	2069	4.5%
2027-2029	5.3%	2070-2071	4.4%
2030-2051	5.2%	2072	4.3%
2052	5.1%	2073-2074	4.2%
2053-2055	5.0%	2075	4.1%
2056-2060	4.9%	2076 & later	4.0%

The healthcare trend shown above was developed using the Getzen Model 2021\_b published by the Society of Actuaries using the following settings: CPI 2.5%; Real GDP Growth 1.5%; Excess Medical Growth 1.2%; Expected Health Share of GDP in 2028 20.3%; Resistance Point 25%; Year after which medical growth is limited to growth in GDP 2075.

Dental plan premiums are assumed to increase by 3.0% per year.



## Supporting Information

(Continued)

### Section 3 - Actuarial Methods and Assumptions

#### Participant Election Assumptions

##### Participation Rate

*Participating actives:* 100% are assumed to continue their current medical plan election in retirement and elect Delta Dental coverage in retirement.

*Non-participating actives:* 30% are assumed to elect coverage at a later date, and elect Kaiser medical coverage and Delta Dental coverage in retirement.

*Retired participants:* Existing medical and dental plan elections are assumed to be maintained until the earlier of age 65 or the retiree's death.

#### Demographic Assumptions

*Demographic actuarial assumptions used in this valuation are based on the 2017 experience study of the California Public Employees Retirement System using data from 1997 to 2015 and on the January 2020 CalSTRS experience study report. The only difference in these assumptions relates to:*

- (1) *the basis used to project future mortality improvements.*
- (2) *that no pre-retirement decrements were applied for the Choices group due to the group size*

*Rates for selected age and service are shown below and on the following pages.*

The representative mortality rates were those published by CalPERS adjusted to back out 15 years of Scale MP 2016 to central year 2015 and as published by CalSTRS before projection.

##### Mortality Improvement

MacLeod Watts Scale 2020 applied generationally from 2015 (see Addendum 3)

##### Mortality Before Retirement (before improvement applied)

CalPERS Public Agency Miscellaneous Non- Industrial Deaths		
Age	Male	Female
15	0.00019	0.00004
20	0.00027	0.00008
30	0.00044	0.00018
40	0.00070	0.00040
50	0.00135	0.00090
60	0.00288	0.00182
70	0.00693	0.00438
80	0.01909	0.01080

CalSTRS Active Member Mortality From January 2020 Experience Study Report		
Age	Male	Female
15	0.00013	0.00007
20	0.00026	0.00010
30	0.00017	0.00011
40	0.00032	0.00024
50	0.00085	0.00056
60	0.00203	0.00124
70	0.00546	0.00373
80	0.01639	0.01405



## Supporting Information

(Continued)

### Section 3 - Actuarial Methods and Assumptions

Mortality After Retirement  
(before improvement applied)

#### CalPERS Healthy Retirees

CalPERS Public Agency Miscellaneous, Police & Fire Post Retirement Mortality		
Age	Male	Female
40	0.00070	0.00040
50	0.00431	0.00390
60	0.00758	0.00524
70	0.01490	0.01044
80	0.04577	0.03459
90	0.14801	0.11315
100	0.35053	0.30412
110	1.00000	1.00000

#### CalPERS Disabled Retirees

CalPERS Public Agency Disabled Miscellaneous Post-Retirement Mortality		
Age	Male	Female
20	0.00027	0.00008
30	0.00044	0.00018
40	0.00070	0.00040
50	0.01371	0.01221
60	0.02447	0.01545
70	0.03737	0.02462
80	0.07218	0.05338
90	0.16585	0.14826

#### CalSTRS Healthy Retirees

CalSTRS Healthy Retiree & Beneficiary Post Retirement Mortality From January 2020 Experience Study Report		
Age	Male	Female
40	0.00092	0.00054
50	0.00235	0.00131
60	0.00464	0.00274
70	0.01056	0.00681
80	0.03475	0.02401
90	0.12893	0.09746
100	0.32276	0.28094
110	0.49425	0.47310

#### CalSTRS Disabled Retirees

CalSTRS Disabled Post- Retirement Mortality From January 2020 Experience Study Report*		
Age	Male	Female
20	0.00544	0.00205
30	0.00736	0.00256
40	0.00945	0.00442
50	0.01807	0.01021
60	0.02384	0.01507
70	0.03440	0.02337
80	0.06279	0.04926
90	0.13840	0.10820

\* Different rates apply for the first 3 years following disability retirement.

#### Termination Rates

School Employees: Sum of Vested Terminated & Refund Rates From CalPERS Experience Study Report Issued December 2017						
Attained Age	Years of Service					
	0	3	5	10	15	20
15	0.2107	0.0000	0.0000	0.0000	0.0000	0.0000
20	0.2107	0.1266	0.1213	0.0000	0.0000	0.0000
25	0.2107	0.1266	0.1213	0.0526	0.0000	0.0000
30	0.1827	0.1169	0.1213	0.0526	0.0309	0.0000
35	0.1546	0.0926	0.0980	0.0526	0.0309	0.0200
40	0.1375	0.0744	0.0749	0.0437	0.0309	0.0200
45	0.1203	0.0656	0.0673	0.0347	0.0256	0.0200



## Supporting Information

(Continued)

### Section 3 - Actuarial Methods and Assumptions

Termination Rates (continued)

CalSTRS Employees: Withdrawal Rates From CalSTRS Experience Study Report Issued January 2020					
Service	Male	Female	Service	Male	Female
0	0.1225	0.1125	10	0.0165	0.0150
1	0.0850	0.0700	15	0.0105	0.0105
2	0.0675	0.0550	20	0.0075	0.0075
3	0.0540	0.0425	25	0.0050	0.0050
4	0.0375	0.0325	30	0.0045	0.0040
5	0.0310	0.0270	32 & up	0.0060	0.0060

Service Retirement Rates

The following Schools retirement formulas apply:

*For CalPERS members*

CalPERS Classic: 2% @ 55  
CalSTRS Classic: 2% at 60  
CalPERS & CalSTRS PEPRA: 2% @ 62

*Sample rates of assumed future retirements for each of these retirement benefit formulas are shown in the tables to the right and on the top of the following page. Rates shown reflect the probability that an employee at that age and service will retire in the next 12 months.*

School Employees: 2% at 55 formula From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0040	0.0070	0.0110	0.0120	0.0130	0.0150
55	0.0210	0.0420	0.0580	0.0690	0.0770	0.0860
60	0.0330	0.0660	0.0920	0.1090	0.1210	0.1350
65	0.0800	0.1580	0.2210	0.2610	0.2910	0.3260
70	0.0710	0.1400	0.1960	0.2310	0.2580	0.2890
75	0.0670	0.1320	0.1840	0.2180	0.2430	0.2720
79	0.0820	0.1630	0.2270	0.2680	0.2990	0.3340
80 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

Miscellaneous "PEPRA" Employees: 2% at 62 formula From CalPERS Experience Study Report Issued December 2017						
Current Age	Years of Service					
	5	10	15	20	25	30
50	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
55	0.0100	0.0190	0.0280	0.0360	0.0610	0.0960
60	0.0310	0.0510	0.0710	0.0910	0.1110	0.1380
65	0.1080	0.1410	0.1730	0.2060	0.2390	0.3000
70	0.1200	0.1560	0.1930	0.2290	0.2650	0.3330
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



Other Post-Employment Benefit Program of the San Juan Unified School District  
June 30, 2020 Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

## Supporting Information

(Continued)

### Section 3 - Actuarial Methods and Assumptions

Service Retirement Rates (continued)

CalSTRS Employees: 2% at 60 formula							
From CalSTRS Experience Study Report Issued January 2020							
Current Age	Males						
	Years of Service						
5-24	25	26	27	28	29	30+	
55	0.0200	0.0600	0.0500	0.0500	0.0500	0.0500	0.0750
60	0.0400	0.1150	0.0950	0.0950	0.0950	0.0950	0.2800
65	0.1100	0.3200	0.2700	0.2700	0.2700	0.2700	0.3250
70	0.1000	0.2750	0.2300	0.2300	0.2300	0.2300	0.2500
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
Current Age	Females						
	Years of Service						
5-24	25	26	27	28	29	30+	
55	0.0200	0.0600	0.0500	0.0500	0.0500	0.0500	0.0850
60	0.0400	0.1550	0.1250	0.1250	0.1250	0.1250	0.3050
65	0.1000	0.3900	0.3100	0.3100	0.3100	0.3100	0.3800
70	0.0900	0.3600	0.2850	0.2850	0.2850	0.2850	0.3000
75 & over	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000

CalSTRS 2% at 62 formula: from CalSTRS Experience Study Report Issued Jan 2020		
Current Age	Males	Females
55	0.0150	0.0200
60	0.0300	0.0400
65	0.1100	0.1300
70	0.1000	0.1100
75 & over	1.0000	1.0000

Disability Retirement Rates

CalPERS Public Agency Miscellaneous Disability From Dec 2017 Experience Study Report		
Age	Male	Female
20	0.00017	0.00010
25	0.00017	0.00010
30	0.00019	0.00024
35	0.00039	0.00071
40	0.00102	0.00135
45	0.00151	0.00188
50	0.00158	0.00199
55	0.00158	0.00149
60	0.00153	0.00105

CalSTRS Disability (Coverage B) From January 2020 Experience Study Report		
Age	Male	Female
20	0.00010	0.00015
25	0.00010	0.00015
30	0.00015	0.00015
35	0.00025	0.00030
40	0.00050	0.00055
45	0.00085	0.00095
50	0.00125	0.00165
55	0.00235	0.00285
60	0.00345	0.00360



## **Supporting Information**

**(Concluded)**

### **Section 3 - Actuarial Methods and Assumptions**

#### **Changes in assumptions or methods as of the Measurement Date**

Discount rate	Changed from 3.13% as of June 30, 2019 to 2.45% as of June 30, 2020, based on the published change in return for the applicable municipal bond index.
General inflation rate	Decreased from 2.75% to 2.5% per year, based on long term inflation projections
Salary increase	Decreased from 3.25% to 3.0% per year
Demographic assumptions	Rates of service retirement, disability, mortality and other terminations (separation of service) prior to retirement were updated to those recommended in the January 2020 CalSTRS experience study report. We believe these assumptions will be reasonably representative of the rates expected to be observed for the District.
	We updated the mortality improvement scale for all members from MacLeod Watts Scale 2018 to MacLeod Watts Scale 2020, based on updated mortality data provided by the Society of Actuaries and Social Security Administration.
Medical trend	Updated to the Getzen model which was published by the Society of Actuaries



## **Appendix 1A: Additional Accounting Detail for District Members Only**

### **Change in Net Position During the Fiscal Year**

The exhibit below shows the year-to-year changes in the components of Net Position.

<b>For Reporting at Fiscal Year End</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>Change During Period</b>
<i>Measurement Date</i>	6/30/2019	6/30/2020	
Total OPEB Liability	\$ 123,341,252	\$ 134,873,542	\$ 11,532,290
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	123,341,252	134,873,542	11,532,290
<i>Deferred Resource (Outflows) Inflows Due to:</i>			
Assumption Changes	15,391,796	9,185,891	(6,205,905)
Plan Experience	2,414,141	1,299,305	(1,114,836)
Investment Experience	-	-	-
Deferred Contributions	<u>(5,685,895)</u>	<u>(6,110,611)</u>	<u>(424,716)</u>
Net Deferred (Outflows) Inflows	12,120,042	4,374,585	(7,745,457)
Impact on Statement of Net Position	<u>\$ 135,461,294</u>	<u>\$ 139,248,127</u>	<u>\$ 3,786,833</u>

### **Change in Net Position During the Fiscal Year**

Impact on Statement of Net Position, FYE 6/30/2020	\$ 135,461,294
OPEB Expense (Income)	9,897,444
Employer Contributions During Fiscal Year	<u>(6,110,611)</u>
Impact on Statement of Net Position, FYE 6/30/2021	<u>\$ 139,248,127</u>

### **OPEB Expense**

Employer Contributions During Fiscal Year	\$ 6,110,611
Deterioration (Improvement) in Net Position	<u>3,786,833</u>
OPEB Expense (Income), FYE 6/30/2021	<u>\$ 9,897,444</u>



## Appendix 1A - Additional Accounting Detail for District Members Only

(Continued)

### Deferred Resources as of Fiscal Year End and Expected Future Recognition

The exhibit below shows deferred resources as of the fiscal year end June 30, 2021.

San Juan Unified School District	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$ 4,394,416	\$ 13,580,307
Differences Between Expected and Actual Experience	833,795	2,133,100
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	6,110,611	-
<b>Total</b>	<b>\$ 11,338,822</b>	<b>\$ 15,713,407</b>

### Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate

The discount rate used for accounting purposes for the fiscal year end 2021 is 2.45%. Healthcare Cost Trend Rate was assumed to start at 5.8% (increase effective January 1, 2021) and grade down to 4% for years 2076 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

Sensitivity to:			
Change in Discount Rate	Current - 1% 1.45%	Current 2.45%	Current + 1% 3.45%
<b>Net OPEB Liability (Asset)</b>	144,200,520	134,873,542	125,950,520
Increase (Decrease)	9,326,978		(8,923,022)
% Increase (Decrease)	6.9%		-6.6%
Change in Healthcare Cost Trend Rate	Current Trend - 1%	Current Trend	Current Trend + 1%
<b>Net OPEB Liability (Asset)</b>	120,947,602	134,873,542	151,264,873
Increase (Decrease)	(13,925,940)		16,391,331
% Increase (Decrease)	-10.3%		12.2%



Other Post-Employment Benefit Program of the San Juan Unified School District  
June 30, 2020 Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

**Appendix 1A - Additional Accounting Detail for District Members Only**  
**(Continued)**

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios**

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2021) are shown in the table.

Fiscal Year End	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount rate	2.45%	3.13%	3.62%	3.56%
<b>Total OPEB liability</b>				
Service Cost	\$ 7,438,108	\$ 7,474,275	\$ 7,593,774	\$ 8,173,033
Interest	4,004,410	4,701,890	4,673,808	3,839,754
Differences between expected and actual experience	921,103	-	(2,976,223)	-
Changes of assumptions	4,854,564	(8,299,772)	(4,656,507)	(5,862,802)
Benefit payments	(5,685,895)	(5,894,659)	(5,936,616)	(5,628,208)
<b>Net change in total OPEB liability</b>	<b>11,532,290</b>	<b>(2,018,266)</b>	<b>(1,301,764)</b>	<b>\$ 521,777</b>
<b>Total OPEB liability - beginning</b>	<b>123,341,252</b>	<b>125,359,518</b>	<b>126,661,282</b>	<b>126,139,505</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 134,873,542</b>	<b>\$ 123,341,252</b>	<b>\$ 125,359,518</b>	<b>\$ 126,661,282</b>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ 5,685,895	\$ 5,894,659	\$ 5,936,616	\$ 5,628,208
Benefit payments	(5,685,895)	(5,894,659)	(5,936,616)	(5,628,208)
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 134,873,542</b>	<b>\$ 123,341,252</b>	<b>\$ 125,359,518</b>	<b>\$ 126,661,282</b>
Covered-employee payroll	\$ 299,075,155	\$ 300,574,054	\$ 287,413,645	\$ 275,467,608
Net OPEB liability as a % of covered-employee payroll	45.10%	41.04%	43.62%	45.98%
<i>Summary of methods and assumptions used in the valuation:</i>				
<i>Valuation Date:</i>	6/30/2020	6/30/2018	6/30/2018	3/1/2017
Actuarial cost method	Entry Age Normal Level % of Pay			
Inflation	2.50%	2.75%	2.75%	2.75%
Healthcare cost trend rates	7.00% in 2020, step down 0.5% per year to 5% by 2024	7.00% in 2020, step down 0.5% per year to 5% by 2024	7.00% in 2020, step down 0.5% per year to 5% by 2024	8.00% in 2018, step down 0.5% per year to 5% by 2024
Salary increases	3.00%	3.25%	3.25%	3.25%
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MW Scale 2020 generationaly	MW Scale 2018 generationaly	MW Scale 2018 generationaly	MW Scale 2017 generationaly



## Appendix 1A - Additional Accounting Detail for District Members Only

(Continued)

### Detail of changes to Net Position

The chart below details changes to all components of Net Position.

San Juan Unified School District	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows (Inflows) Due to:				Impact on Statement of Net Position (e) = (c) - (d)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	
<b>Balance at Fiscal Year Ending 6/30/2020</b> <i>Measurement Date 6/30/2019</i>	\$ 123,341,252	\$ -	\$ 123,341,252	\$ (15,391,796)	\$ (2,414,141)	\$ -	\$ 5,685,895	\$ 135,461,294
<b>Changes During the Period:</b>								
Service Cost	7,438,108		7,438,108					7,438,108
Interest Cost	4,004,410		4,004,410					4,004,410
Expected Investment Income	-		-					-
Employer Contributions		5,685,895	(5,685,895)					(5,685,895)
Changes of Benefit Terms	-		-					-
Benefit Payments	(5,685,895)	(5,685,895)	-					-
Assumption Changes	4,854,564		4,854,564	4,854,564				-
Plan Experience	921,103		921,103		921,103			-
Investment Experience	-		-		-			-
Recognized Deferred Resources				1,351,341	193,733			(5,685,895) 4,140,821
Employer Contributions in Fiscal Year								6,110,611 (6,110,611)
<b>Net Changes in Fiscal Year 2020-2021</b>	11,532,290	-	11,532,290	6,205,905	1,114,836	-	424,716	3,786,833
<b>Balance at Fiscal Year Ending 6/30/2021</b> <i>Measurement Date 6/30/2020</i>	\$ 134,873,542	\$ -	\$ 134,873,542	\$ (9,185,891)	\$ (1,299,305)	\$ -	\$ 6,110,611	\$ 139,248,127



## **Appendix 1A - Additional Accounting Detail for District Members Only**

**(Concluded)**

### **Sample Journal Entries**

#### **Beginning Account Balances**

**As of the fiscal year beginning 7/1/2020**

	<b>Debit</b>	<b>Credit</b>
Net OPEB Liability	123,341,252	
Deferred Resource -- Assumption Changes	15,391,796	
Deferred Resource -- Plan experience	2,414,141	
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	5,685,895	
Net Position	135,461,294	

\* The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.

#### **Journal entry to recharacterize retiree benefit payments not reimbursed by a trust, and record cash contributions to the trust during the fiscal year**

	<b>Debit</b>	<b>Credit</b>
OPEB Expense	6,110,611	
Premium Expense		6,110,611
OPEB Expense	-	
Cash		-

\* This entry assumes a prior journal entry was made to record the payment for retiree premiums. This entry assumes the prior entry debited an account called "Premium Expense" and credited Cash. This entry reverses the prior debit to "Premium Expense" and recharacterizes that entry as an "OPEB Expense". Also, the entry for cash contributions to the trust is shown.

#### **Journal entries to record other account activity during the fiscal year**

	<b>Debit</b>	<b>Credit</b>
Net OPEB Liability		11,532,290
Deferred Resource -- Assumption Changes	6,205,905	
Deferred Resource -- Plan experience	1,114,836	
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	424,716	
OPEB Expense	3,786,833	



## **Appendix 1B: Additional Accounting Detail for Choices Members Only**

### **Change in Net Position During the Fiscal Year**

The exhibit below shows the year-to-year changes in the components of Net Position.

<b>For Reporting at Fiscal Year End</b>	<b>6/30/2020</b>	<b>6/30/2021</b>	<b>Change During Period</b>
<i>Measurement Date</i>	6/30/2019	6/30/2020	
Total OPEB Liability	\$ 68,449	\$ 23,859	\$ (44,590)
Fiduciary Net Position	-	-	-
Net OPEB Liability (Asset)	68,449	23,859	(44,590)
<i>Deferred Resource (Outflows) Inflows Due to:</i>			
Assumption Changes	2,548	(398)	(2,946)
Plan Experience	(18,435)	29,232	47,667
Investment Experience	-	-	-
Deferred Contributions	-	-	-
Net Deferred (Outflows) Inflows	(15,887)	28,834	44,721
Impact on Statement of Net Position	<u>\$ 52,562</u>	<u>\$ 52,693</u>	<u>\$ 131</u>

### **Change in Net Position During the Fiscal Year**

Impact on Statement of Net Position, FYE 6/30/2020	\$ 52,562
OPEB Expense (Income)	131
Employer Contributions During Fiscal Year	-
Impact on Statement of Net Position, FYE 6/30/2021	<u>\$ 52,693</u>

### **OPEB Expense**

Employer Contributions During Fiscal Year	\$ -
Deterioration (Improvement) in Net Position	131
OPEB Expense (Income), FYE 6/30/2021	<u>\$ 131</u>



## **Appendix 1B - Additional Accounting Detail for Choices Members Only**

**(Continued)**

### **Deferred Resources as of Fiscal Year End and Expected Future Recognition**

The exhibit below shows deferred resources as of the fiscal year end June 30, 2021 for Choices members only.

<b>Choices</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 3,530	\$ 3,132
Differences Between Expected and Actual Experience	15,378	44,610
Net Difference Between Projected and Actual Earnings on Investments	-	-
Deferred Contributions	-	-
<b>Total</b>	<b>\$ 18,908</b>	<b>\$ 47,742</b>

### **Sensitivity of Liabilities to Changes in the Discount Rate and Healthcare Cost Trend Rate**

The discount rate used for accounting purposes for the fiscal year end 2021 is 2.45%. Healthcare Cost Trend Rate was assumed to start at 5.8% (increase effective January 1, 2021) and grade down to 4% for years 2076 and later. The impact of a 1% increase or decrease in these assumptions is shown in the chart below.

<b>Sensitivity to:</b>			
<b>Change in Discount Rate</b>	<b>Current - 1%</b> <b>1.45%</b>	<b>Current</b> <b>2.45%</b>	<b>Current + 1%</b> <b>3.45%</b>
<b>Net OPEB Liability (Asset)</b>	24,089	23,859	23,605
Increase (Decrease)	230	(24)	(254)
% Increase (Decrease)	1.0%	-	-1.1%
<b>Change in Healthcare Cost Trend Rate</b>	<b>Current Trend - 1%</b>	<b>Current Trend</b>	<b>Current Trend + 1%</b>
<b>Net OPEB Liability (Asset)</b>	23,268	23,859	24,462
Increase (Decrease)	(591)	603	603
% Increase (Decrease)	-2.5%	2.5%	2.5%



Other Post-Employment Benefit Program of the San Juan Unified School District  
June 30, 2020 Actuarial Valuation and GASB 75 Report for Fiscal Year Ending June 30, 2021

**Appendix 1B - Additional Accounting Detail for Choices Members Only**  
(Continued)

**Schedule of Changes in the District's Net OPEB Liability and Related Ratios**

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Only results for years since GASB 75 was implemented (fiscal years 2018 through 2021) are shown in the table.

Fiscal Year End	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017
Discount rate	2.45%	3.13%	3.62%	3.56%
<b>Total OPEB liability</b>				
Service Cost	\$ 5,538	\$ 5,378	\$ 2,918	\$ 3,022
Interest	2,316	2,520	1,480	1,433
Differences between expected and actual experience	(55,679)	-	24,549	-
Changes of assumptions	3,235	(3,673)	1,499	(709)
Benefit payments	-	-	(9,745)	(12,570)
<b>Net change in total OPEB liability</b>	<b>(44,590)</b>	<b>4,225</b>	<b>20,701</b>	<b>\$ (8,824)</b>
<b>Total OPEB liability - beginning</b>	<b>68,449</b>	<b>64,224</b>	<b>43,523</b>	<b>52,347</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 23,859</b>	<b>\$ 68,449</b>	<b>\$ 64,224</b>	<b>\$ 43,523</b>
<b>Plan fiduciary net position</b>				
Contributions - employer	\$ -	\$ -	\$ 9,745	\$ 12,570
Benefit payments		-	(9,745)	(12,570)
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net OPEB liability - ending (a) - (b)</b>	<b>\$ 23,859</b>	<b>\$ 68,449</b>	<b>\$ 64,224</b>	<b>\$ 43,523</b>
Covered-employee payroll	\$ 243,276	\$ 294,011	\$ 284,756	\$ 307,121
Net OPEB liability as a % of covered-employee payroll	9.81%	23.28%	22.55%	14.17%
<i>Summary of methods and assumptions used in the valuation:</i>				
<i>Valuation Date:</i>	6/30/2020	6/30/2018	6/30/2018	3/1/2017
Actuarial cost method	Entry Age Normal Level % of Pay			
Inflation	2.50%	2.75%	2.75%	2.75%
Healthcare cost trend rates	7.00% in 2020, step down 0.5% per year to 5% by 2024	7.00% in 2020, step down 0.5% per year to 5% by 2024	7.00% in 2020, step down 0.5% per year to 5% by 2024	8.00% in 2018, step down 0.5% per year to 5% by 2024
Salary increases	3.00%	3.25%	3.25%	3.25%
Retirement age	50 to 75	50 to 75	50 to 75	50 to 75
Mortality	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2017 Experience Study	CalPERS 2014 Experience Study
Mortality Improvement	MW Scale 2020 generationally	MW Scale 2018 generationally	MW Scale 2018 generationally	MW Scale 2017 generationally



## Appendix 1B - Additional Accounting Detail for Choices Members Only

(Continued)

### Detail of changes to Net Position

The chart below details changes to all components of Net Position.

Choices	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (c) = (a) - (b)	(d) Deferred Outflows (Inflows) Due to:				Impact on Statement of Net Position (e) = (c) - (d)
				Assumption Changes	Plan Experience	Investment Experience	Deferred Contributions	
<b>Balance at Fiscal Year Ending 6/30/2020</b> <i>Measurement Date 6/30/2019</i>	\$ 68,449	\$ -	\$ 68,449	\$ (2,548)	\$ 18,435	\$ -	\$ -	\$ 52,562
<b>Changes During the Period:</b>								
Service Cost	5,538		5,538					5,538
Interest Cost	2,316		2,316					2,316
Expected Investment Income		-	-					-
Employer Contributions		-	-					-
Changes of Benefit Terms	-		-					-
Benefit Payments	-	-	-					-
Assumption Changes	3,235		3,235	3,235				-
Plan Experience	(55,679)		(55,679)		(55,679)			-
Investment Experience		-	-			-		-
Recognized Deferred Resources				(289)	8,012	-	-	(7,723)
Employer Contributions in Fiscal Year								-
<b>Net Changes in Fiscal Year 2020-2021</b>	(44,590)	-	(44,590)	2,946	(47,667)	-	-	131
<b>Balance at Fiscal Year Ending 6/30/2021</b> <i>Measurement Date 6/30/2020</i>	\$ 23,859	\$ -	\$ 23,859	\$ 398	\$ (29,232)	\$ -	\$ -	\$ 52,693



## **Appendix 1B - Additional Accounting Detail for Choices Members Only**

**(Concluded)**

### **Sample Journal Entries**

Choices		
Beginning Account Balances	Debit	Credit
As of the fiscal year beginning 7/1/2020		
Net OPEB Liability	68,449	
Deferred Resource -- Assumption Changes	2,548	
Deferred Resource -- Plan experience	18,435	
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	-	
Net Position	52,562	

\* The entries above assume nothing is on the books at the beginning of the year. So to the extent that values already exist in, for example, the Net OPEB Liability account, then only the difference should be adjusted. The entries above represent the values assumed to exist at the start of the fiscal year.

### **Journal entries to record other account activity during the fiscal year**

	Debit	Credit
Net OPEB Liability	44,590	
Deferred Resource -- Assumption Changes	2,946	
Deferred Resource -- Plan experience		47,667
Deferred Resource -- Investment Experience	-	
Deferred Resource -- Contributions	-	
OPEB Expense	131	



## Addendum 1: Important Background Information

### General Types of Other Post-Employment Benefits (OPEB)

Post-employment benefits other than pensions (OPEB) comprise a part of compensation that employers offer for services received. The most common OPEB are medical, prescription drug, dental, vision, and/or life insurance coverage. Other OPEB may include outside group legal, long-term care, or disability benefits outside of a pension plan. OPEB does not generally include COBRA, vacation, sick leave (unless converted to defined benefit OPEB), or other direct retiree payments.

A direct employer payment toward the cost of OPEB benefits is referred to as an “explicit subsidy”. In addition, if claims experience of employees and retirees are pooled when determining premiums, retiree premiums are based on a pool of members which, on average, are younger and healthier. For certain types of coverage such as medical insurance, this results in an “implicit subsidy” of retiree premiums by active employee premiums since the retiree premiums are lower than they would have been if retirees were insured separately. GASB 75 and Actuarial Standards of Practice generally require that an implicit subsidy of retiree premium rates be valued as an OPEB liability.

Expected retiree claims		
Premium charged for retiree coverage		<i>Covered by higher active premiums</i>
Retiree portion of premium	Agency portion of premium Explicit subsidy	Implicit subsidy

*This chart shows the sources of funds needed to cover expected medical claims for pre-Medicare retirees. The portion of the premium paid by the Agency does not impact the amount of the implicit subsidy.*

### Valuation Process

The valuation was based on employee census data and benefits provided by the District. A summary of the employee data is provided in Section 1 and a summary of the benefits provided under the Plan is provided in Section 2. While individual employee records have been reviewed to verify that they are reasonable in various respects, the data has not been audited and we have otherwise relied on the District as to its accuracy. The valuation was also based on the actuarial methods and assumptions described in Section 3.

In developing the projected benefit values and liabilities, we first determine an expected premium or benefit stream over the employee’s future retirement. Benefits may include both direct employer payments (explicit subsidies) and/or an implicit subsidy, arising when retiree premiums are expected to be subsidized by active employee premiums. The projected benefit streams reflect assumed trends in the cost of those benefits and assumptions as to the expected date(s) when benefits will end. We then apply assumptions regarding:

- The probability that each individual employee will or will not continue in service to receive benefits.
- The probability of when such retirement will occur for each retiree, based on current age, service and employee type; and
- The likelihood that future retirees will or will not elect retiree coverage (and benefits) for themselves and/or their dependents.



## **Important Background Information**

**(Continued)**

We then calculate a present value of these benefits by discounting the value of each future expected benefit payment, multiplied by the assumed expectation that it will be paid, back to the valuation date using the discount rate. These benefit projections and liabilities have a very long time horizon. The final payments for currently active employees may not be made for many decades.

The resulting present value for each employee is allocated as a level percent of payroll each year over the employee's career using the entry age normal cost method and the amounts for each individual are then summed to get the results for the entire plan. This creates a cost expected to increase each year as payroll increases. Amounts attributed to prior fiscal years form the "Total OPEB Liability". The OPEB cost allocated for active employees in the current year is referred to as "Service Cost".

Where contributions have been made to an irrevocable OPEB trust, the accumulated value of trust assets ("Fiduciary Net Position") is applied to offset the "Total OPEB Liability", resulting in the "Net OPEB Liability". If a plan is not being funded, then the Net OPEB Liability is equal to the Total OPEB Liability.

It is important to remember that an actuarial valuation is, by its nature, a projection of one possible future outcome based on many assumptions. To the extent that actual experience is not what we assumed, future results will differ. Some possible sources of future differences may include:

- A significant change in the number of covered or eligible plan members
- A significant increase or decrease in the future premium rates
- A change in the subsidy provided by the Agency toward retiree premiums
- Longer life expectancies of retirees
- Significant changes in expected retiree healthcare claims by age, relative to healthcare claims for active employees and their dependents
- Higher or lower returns on plan assets or contribution levels other than were assumed, and/or
- Changes in the discount rate used to value the OPEB liability



## Important Background Information

(Continued)

### Requirements of GASB 75

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This Statement establishes standards for the measurement, recognition, and disclosure of OPEB expense and related liabilities (assets), note disclosures, and, required supplementary information (RSI) in the financial reports of state and local governmental employers.

### ***Important Dates***

GASB 75 requires that the information used for financial reporting falls within prescribed timeframes. Actuarial valuations of the total OPEB liability are generally required at least every two years. If a valuation is not performed as of the Measurement Date, then liabilities are required to be based on roll forward procedures from a prior valuation performed no more than 30 months and 1 day prior to the most recent year-end. In addition, the net OPEB liability is required to be measured as of a date no earlier than the end of the prior fiscal year (the “Measurement Date”).

### ***Recognition of Plan Changes and Gains and Losses***

Under GASB 75, gains and losses related to changes in Total OPEB Liability and Fiduciary Net Position are recognized in OPEB expense systematically over time.

- *Timing of recognition:* Changes in the Total OPEB Liability relating to changes in plan benefits are recognized immediately (fully expensed) in the year in which the change occurs. Gains and Losses are amortized, with the applicable period based on the type of gain or loss. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.
- *Deferred recognition periods:* These periods differ depending on the source of the gain or loss.

Difference between projected and actual trust earnings:	5 year straight-line recognition
All other amounts:	Straight-line recognition over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.



## Important Background Information

(Continued)

### Implicit Subsidy Plan Contributions

An implicit subsidy occurs when expected retiree claims exceed the premiums charged for retiree coverage. When this occurs, we expect part of the premiums paid for active employees to cover a portion of retiree claims. This transfer represents the current year's "implicit subsidy". Because GASB 75 treats payments to an irrevocable trust or *directly to the insurer* as employer contributions, each year's implicit subsidy is treated as a contribution toward the payment of retiree benefits.

The following hypothetical example illustrates this treatment:

Hypothetical Illustration of Implicit Subsidy Recognition	For Active Employees	For Retired Employees
<i>Prior to Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Accounting Treatment	Compensation Cost for Active Employees	Contribution to Plan & Benefits Paid from Plan
<i>After Implicit Subsidy Adjustment</i>		
Premiums Paid by Agency During Fiscal Year	\$ 411,000	\$ 48,000
Implicit Subsidy Adjustment	(23,000)	23,000
Accounting Cost of Premiums Paid	\$ 388,000	\$ 71,000
Accounting Treatment Impact	Reduces Compensation Cost for Active Employees	Increases Contributions to Plan & Benefits Paid from Plan

The example above shows that total payments toward active and retired employee healthcare premiums is the same, but for accounting purposes part of the total is shifted from actives to retirees. This shifted amount is recognized as an OPEB contribution and reduces the current year's premium expense for active employees.



## **Important Background Information**

(Continued)

### **Discount Rate**

When the financing of OPEB liabilities is on a pay-as-you-go basis, GASB 75 requires that the discount rate used for valuing liabilities be based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). When a plan sponsor makes regular, sufficient contributions to a trust in order to prefund the OPEB liabilities, GASB 75 allows use of a rate up to the expected rate of return of the trust. Therefore, prefunding has an advantage of potentially being able to report overall lower liabilities due to future expected benefits being discounted at a higher rate.

### **Actuarial Funding Method and Assumptions**

The “ultimate real cost” of an employee benefit plan is the value of all benefits and other expenses of the plan over its lifetime. These expenditures are dependent only on the terms of the plan and the administrative arrangements adopted, and as such are not affected by the actuarial funding method.

The actuarial funding method attempts to spread recognition of these expected costs on a level basis over the life of the plan, and as such sets the “incidence of cost”. GASB 75 specifically requires that the actuarial present value of projected benefit payments be attributed to periods of employee service using the Entry Age Actuarial Cost Method, with each period’s service cost determined as a level percentage of pay.

The results of this report may not be appropriate for other purposes, where other assumptions, methodology and/or actuarial standards of practice may be required or more suitable.



## Addendum 2: MacLeod Watts Age Rating Methodology

Both accounting standards (e.g. GASB 75) and actuarial standards (e.g. ASOP 6) require that expected retiree claims, not just premiums paid, be reflected in most situations where an actuary is calculating retiree healthcare liabilities. Unfortunately, the actuary is often required to perform these calculations without any underlying claims information. In most situations, the information is not available, but even when available, the information may not be credible due to the size of the group being considered.

Actuaries have developed methodologies to approximate healthcare claims from the premiums being paid by the plan sponsor. Any methodology requires adopting certain assumptions and using general studies of healthcare costs as substitutes when there is a lack of credible claims information for the specific plan being reviewed.

Premiums paid by sponsors are often uniform for all employee and retiree ages and genders, with a drop in premiums for those participants who are Medicare-eligible. While the total premiums are expected to pay for the total claims for the insured group, on average, the premiums charged would not be sufficient to pay for the claims of older insureds and would be expected to exceed the expected claims of younger insureds. An age-rating methodology takes the typically uniform premiums paid by plan sponsors and spreads the total premium dollars to each age and gender intended to better approximate what the insurer might be expecting in actual claims costs at each age and gender.

The process of translating premiums into expected claims by age and gender generally follows the steps below.

1. *Obtain or Develop Relative Medical Claims Costs by Age, Gender, or other categories that are deemed significant.* For example, a claims cost curve might show that, if a 50 year old male has \$1 in claims, then on average a 50 year old female has claims of \$1.25, a 30 year male has claims of \$0.40, and an 8 year old female has claims of \$0.20. The claims cost curve provides such relative costs for each age, gender, or any other significant factor the curve might have been developed to reflect. Section 3 provides the source of information used to develop such a curve and shows sample relative claims costs developed for the plan under consideration.
2. *Obtain a census of participants, their chosen medical coverage, and the premium charged for their coverage.* An attempt is made to find the group of participants that the insurer considered in setting the premiums they charge for coverage. That group includes the participant and any covered spouses and children. When information about dependents is unavailable, assumptions must be made about spouse age and the number and age of children represented in the population. These assumptions are provided in Section 3.
3. *Spread the total premium paid by the group to each covered participant or dependent based on expected claims.* The medical claims cost curve is used to spread the total premium dollars paid by the group to each participant reflecting their age, gender, or other relevant category. After this step, the actuary has a schedule of expected claims costs for each age and gender for the current premium year. It is these claims costs that are projected into the future by medical cost inflation assumptions when valuing expected future retiree claims.

The methodology described above is dependent on the data and methodologies used in whatever study might be used to develop claims cost curves for any given plan sponsor. These methodologies and assumptions can be found in the referenced paper cited as a source in the valuation report.



### **Addendum 3: MacLeod Watts Mortality Projection Methodology**

Actuarial standards of practice (e.g., ASOP 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, and ASOP 6, Measuring Retiree Group Benefits Obligations) indicate that the actuary should reflect the effect of mortality improvement (i.e., longer life expectancies in the future), both before and after the measurement date. The development of credible mortality improvement rates requires the analysis of large quantities of data over long periods of time. Because it would be extremely difficult for an individual actuary or firm to acquire and process such extensive amounts of data, actuaries typically rely on large studies published periodically by organizations such as the Society of Actuaries or Social Security Administration.

As noted in a recent actuarial study on mortality improvement, key principles in developing a credible mortality improvement model would include the following:

- (1) Short-term mortality improvement rates should be based on recent experience.
- (2) Long-term mortality improvement rates should be based on expert opinion.
- (3) Short-term mortality improvement rates should blend smoothly into the assumed long-term rates over an appropriate transition period.

The **MacLeod Watts Scale 2020** was developed from a blending of data and methodologies found in two published sources: (1) the Society of Actuaries Mortality Improvement Scale MP-2019 Report, published in October 2019 and (2) the demographic assumptions used in the 2019 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Funds, published April 2019.

MacLeod Watts Scale 2020 is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2019 which has two segments – (1) historical improvement rates for the period 1951-2015 and (2) an estimate of future mortality improvement for years 2016-2018 using the Scale MP-2019 methodology but utilizing the assumptions obtained from Scale MP-2015. The MacLeod Watts scale then transitions from the 2018 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2019-2028. After this transition period, the MacLeod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2028-2042. The SSA's Intermediate Scale has a final step down in 2043 which is reflected in the MacLeod Watts scale for years 2043 and thereafter. Over the ages 95 to 115, the SSA improvement rate is graded to zero.

Scale MP-2019 can be found at the SOA website and the projection scales used in the 2019 Social Security Administrations Trustees Report at the Social Security Administration website.



## Glossary

**Actuarial Funding Method** – A procedure which calculates the actuarial present value of plan benefits and expenses, and allocates these expenses to time periods, typically as a normal cost and an actuarial accrued liability

**Actuarial Present Value of Projected Benefits (APVPB)** – The amount presently required to fund all projected plan benefits in the future. This value is determined by discounting the future payments by an appropriate interest rate and the probability of nonpayment.

**CalPERS** – Many state governments maintain a public employee retirement system; CalPERS is the California program, covering all eligible state government employees as well as other employees of other governments within California who have elected to join the system

**Defined Benefit (DB)** – A pension or OPEB plan which defines the monthly income or other benefit which the plan member receives at or after separation from employment

**Deferred Contributions** – When an employer makes contributions after the measurement date and prior to the fiscal year end, recognition of these contributions is deferred to a subsequent accounting period by creating a deferred resource. We refer to these contributions as Deferred Contributions.

**Defined Contribution (DC)** – A pension or OPEB plan which establishes an individual account for each member and specifies how contributions to each active member's account are determined and the terms of distribution of the account after separation from employment

**Discount Rate** – Interest rate used to discount future potential benefit payments to the valuation date. Under GASB 75, if a plan is prefunded, then the discount rate is equal to the expected trust return. If a plan is not prefunded (pay-as-you-go), then the rate of return is based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

**Expected Average Remaining Service Lifetime (EARSL)** – Average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period

**Entry Age Actuarial Cost Method** – An actuarial funding method where, for each individual, the actuarial present value of benefits is evenly spread over the individual's projected earnings or service from entry age to the last age at which benefits can be paid

**Explicit Subsidy** – The projected dollar value of future retiree healthcare costs expected to be paid directly by the Employer, e.g., the Employer's payment of all or a portion of the monthly retiree premium billed by the insurer for the retiree's coverage

**Fiduciary Net Position** – The value of trust assets used to offset the Total OPEB Liability to determine the Net OPEB Liability.

**Government Accounting Standards Board (GASB)** – A private, not-for-profit organization which develops generally accepted accounting principles (GAAP) for U.S. state and local governments; like FASB, it is part of the Financial Accounting Foundation (FAF), which funds each organization and selects the members of each board

**Health Care Trend** – The assumed rate(s) of increase in future dollar values of premiums or healthcare claims, attributable to increases in the cost of healthcare; contributing factors include medical inflation, frequency or extent of utilization of services and technological developments.



## Glossary (Continued)

**Implicit Subsidy** – The projected difference between future retiree claims and the premiums to be charged for retiree coverage; this difference results when the claims experience of active and retired employees are pooled together and a ‘blended’ group premium rate is charged for both actives and retirees; a portion of the active employee premiums subsidizes the retiree premiums.

**Net OPEB Liability (NOL)** – The liability to employees for benefits provided through a defined benefit OPEB. Only assets administered through a trust that meet certain criteria may be used to reduce the Total OPEB Liability.

**Net Position** – The Impact on Statement of Net Position is the Net OPEB Liability adjusted for deferred resource items

**OPEB Expense** – The OPEB expense reported in the Agency’s financial statement. OPEB expense is the annual cost of the plan recognized in the financial statements.

**Other Post-Employment Benefits (OPEB)** – Post-employment benefits other than pension benefits, most commonly healthcare benefits but also including life insurance if provided separately from a pension plan

**Pay-As-You-Go (PAYGO)** – Contributions to the plan are made at about the same time and in about the same amount as benefit payments and expenses coming due

**PEMHCA** – The Public Employees’ Medical and Hospital Care Act, established by the California legislature in 1961, provides community-rated medical benefits to participating public employers. Among its extensive regulations are the requirements that a contracting Agency contribute toward medical insurance premiums for retired annuitants and that a contracting Agency file a resolution, adopted by its governing body, with the CalPERS Board establishing any new contribution.

**Plan Assets** – The value of cash and investments considered as ‘belonging’ to the plan and permitted to be used to offset the AAL for valuation purposes. To be considered a plan asset, GASB 75 requires (a) contributions to the OPEB plan be irrevocable, (b) OPEB assets to dedicated to providing OPEB benefit to plan members in accordance with the benefit terms of the plan, and (c) plan assets be legally protected from creditors, the OPEB plan administrator and the plan members.

**Public Agency Miscellaneous (PAM)** – Non-safety public employees.

**Select and Ultimate** – Actuarial assumptions which contemplate rates which differ by year initially (the select period) and then stabilize at a constant long-term rate (the ultimate rate)

**Service Cost** – Total dollar value of benefits expected to be earned by plan members in the current year, as assigned by the actuarial funding method; also called normal cost

**Total OPEB Liability (TOL)** – Total dollars required to fund all plan benefits attributable to service rendered as of the valuation date for current plan members and vested prior plan members; a subset of “Actuarial Present Value”

**Vesting** – As defined by the plan, requirements which when met make a plan benefit nonforfeitable on separation of service before retirement eligibility



**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-7

**MEETING DATE:** 06/22/2021

**SUBJECT:** Aspire Alexander Twilight Secondary Academy and  
Aspire Alexander Twilight College Prep Academy  
2019-20 Annual Independent Financial Audit Report

**DEPARTMENT:** Fiscal Services

**CHECK ONE:**

- |                   |                                     |
|-------------------|-------------------------------------|
| For Discussion:   | <input type="checkbox"/>            |
| For Action:       | <input checked="" type="checkbox"/> |
| Report:           | <input type="checkbox"/>            |
| Workshop:         | <input type="checkbox"/>            |
| Recognition:      | <input type="checkbox"/>            |
| Emergency Action: | <input type="checkbox"/>            |

**ACTION REQUESTED:**

The superintendent is recommending that the board receive the 2019-20 Consolidated Audit Report for Aspire Alexander Twilight Secondary Academy (ATSA) and Aspire Alexander Twilight College Prep Academy (ATCPA).

**RATIONALE/BACKGROUND:**

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by ATSA and ATCPA.

The district has and will rely upon the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Gilbert CPAs (the charter school’s independent auditor) has expressed its opinion that “the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Aspire Public Schools and affiliates as of June 30, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

The following information is reported in the Aspire Public School’s 2019-20 audit report for the period ending June 30, 2020: Aspire Twilight Secondary Academy’s P-2 ADA was 484.53, ending cash and cash equivalent was \$18,743, total revenues equaled \$7,289,519, total expenditures equaled \$7,189,370 and net assets were \$1,392,813. Aspire Twilight College Prep Academy’s P-2 ADA was 412.11, ending cash and cash equivalent was \$23,359, total revenues equaled \$5,565,974, total expenditures equaled \$5,788,107 and report of net assets was \$1,371,308.

Aspire Public Schools, the parent corporation for ATSA and ATCPA, has an ending-cash and cash-equivalent balance for the period ending June 30, 2020, of \$39,351,907 and reports net assets of \$75,139,737. The organization makes payments related to a \$20.5 million line of credit (increased in February 2021 from \$20,000,000 and extended to January 31, 2022). The credit line is secured by certain select school revenues and had an outstanding balance of \$3,500,000 and \$2,800,000 as of June 30, 2020, and 2019 respectively. On December 8, 2020 (a subsequent event), the Organization issued \$37,435,000 of bonds which mature at various times through August 2059 and bear interest rates ranging from 3-5%.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2020.

**ATTACHMENT(S):**

A: 2019-20 Annual Independent Financial Audit Report

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Board of Education: 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A

Additional Budget: \$ \_\_\_\_\_ N/A

Funding Source: \_\_\_\_\_ N/A

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only  Ongoing

**LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ N/A Focus: \_\_\_\_\_ N/A

Action: \_\_\_\_\_ N/A

Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:** Kent Stephens, Deputy Superintendent *KS*

**APPROVED BY:** Kent Kern, Superintendent of Schools *KK*

**ASPIRE PUBLIC SCHOOLS**

**CONSOLIDATED FINANCIAL STATEMENTS  
WITH INDEPENDENT AUDITOR'S REPORT**

**YEARS ENDED  
JUNE 30, 2020 AND 2019**

# ASPIRE PUBLIC SCHOOLS

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## INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors  
Aspire Public Schools  
Oakland, California**

### **Report on the Financial Statements**

We have audited the accompanying consolidated financial statements of Aspire Public Schools, a non-profit public benefit corporation, and affiliates (collectively, the Organization), which comprise the consolidated statements of financial position as of June 30, 2020 and 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

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

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

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

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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

**To the Board of Directors**  
**Aspire Public Schools**  
**Page 2**

### **Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Aspire Public Schools and affiliates as of June 30, 2020 and 2019, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Supplementary Information, as listed in the Table of Contents, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2021 on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.



**GILBERT CPAs**  
Sacramento, California

**March 31, 2021**

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATED STATEMENTS OF FINANCIAL POSITION JUNE 30, 2020 AND 2019

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	<b>ASSETS</b>	
	<b>2020</b>	<b>2019</b>
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 26,111,502	\$ 37,422,237
Restricted cash and cash equivalents	3,281,401	4,295,780
Accounts receivable	32,670,960	27,020,706
Contributions receivable	1,597,716	439,625
Prepaid expenses and deposits	1,156,919	1,357,147
Total current assets	<u>64,818,498</u>	<u>70,535,495</u>
<b>NON-CURRENT ASSETS:</b>		
Restricted cash and cash equivalents	9,959,004	9,667,526
Investments	50,980	50,756
Property and equipment, net	180,033,653	183,179,872
Other assets, net	<u>-</u>	<u>344,018</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 254,862,135</u></u>	<u><u>\$ 263,777,667</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 10,814,915	\$ 8,983,390
Accrued expenses	10,709,530	12,138,610
Deferred revenue	156,762	333,111
Line of credit	3,500,000	2,800,000
Debt, current	<u>2,676,859</u>	<u>2,577,117</u>
Total current liabilities	<u>27,858,066</u>	<u>26,832,228</u>
<b>LONG-TERM LIABILITIES:</b>		
Deferred rent	914,588	893,174
Capital lease	17,937,179	17,937,179
Debt, net	<u>133,012,565</u>	<u>133,243,848</u>
Total liabilities	<u>179,722,398</u>	<u>178,906,429</u>
<b>NET ASSETS:</b>		
Without donor restrictions	68,388,123	73,414,525
With donor restrictions	<u>6,751,614</u>	<u>11,456,713</u>
Total net assets	<u>75,139,737</u>	<u>84,871,238</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 254,862,135</u></u>	<u><u>\$ 263,777,667</u></u>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATED STATEMENTS OF ACTIVITIES YEARS ENDED JUNE 30, 2020 AND 2019

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<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>	<b>2020</b>	<b>2019</b>
<b>SUPPORT AND REVENUE:</b>		
Private grants and contributions	\$ 5,112,087	\$ 3,091,633
Donated equipment, materials, and services	-	5,000
Federal revenue	19,275,508	19,867,626
California state revenue:		
State aid portion of general purpose funding	113,916,195	99,279,995
All other state revenue	13,716,451	18,652,594
Tennessee state revenue:		
Basic education program funding	16,761,389	15,874,909
All other state revenue	341,711	531,931
Local revenue:		
Cash in-lieu of property taxes	34,194,683	31,063,727
Interest income	362,337	646,200
Gain on sale of common stock	32,246	-
All other local revenue	1,715,019	1,143,560
Other revenues	1,389,495	2,056,245
Subtotal	206,817,121	192,213,420
Net assets released from restrictions	<u>25,874,210</u>	<u>35,303,647</u>
Total support and revenue	<u>232,691,331</u>	<u>227,517,067</u>
<b>EXPENSES AND LOSSES</b>		
<b>PROGRAM EXPENSES:</b>		
Educational programs	212,430,879	213,665,508
<b>SUPPORTING SERVICES:</b>		
Site support	12,455,325	12,735,144
Development and expansion	2,906,501	1,054,027
Fundraising	2,078,944	-
Administration and general	4,341,084	4,092,814
Total supporting services	<u>21,781,854</u>	<u>17,881,985</u>
Total expenses	<u>234,212,733</u>	<u>231,547,493</u>
Contributions to others	3,505,000	-
Settlement expense	-	2,100,000
Return of grant funds	-	184,075
Total expenses and losses	<u>237,717,733</u>	<u>233,831,568</u>
<b>Decrease in Net Assets without Donor Restrictions</b>	<u>(5,026,402)</u>	<u>(6,314,501)</u>
<b>NET ASSETS WITH DONOR RESTRICTIONS:</b>		
Private grants and contributions	2,155,267	1,030,227
Federal and state revenue	21,504,875	30,576,059
Return of grant funds	(2,491,031)	(2,731)
Net assets released from restrictions	<u>(25,874,210)</u>	<u>(35,303,647)</u>
<b>Decrease in Net Assets with Donor Restrictions</b>	<u>(4,705,099)</u>	<u>(3,700,092)</u>
<b>DECREASE IN NET ASSETS</b>	<u>(9,731,501)</u>	<u>(10,014,593)</u>
<b>NET ASSETS - Beginning of Year</b>	<u>84,871,238</u>	<u>94,885,831</u>
<b>NET ASSETS - End of Year</b>	<u>\$ 75,139,737</u>	<u>\$ 84,871,238</u>

The accompanying notes are an integral part of these consolidated financial statements.

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2020

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	<b>Program Expenses</b>	<b>Supporting Services</b>					<b>Total</b>
	<b>Educational programs</b>	<b>Site support</b>	<b>Development and expansion</b>	<b>Fundraising</b>	<b>Administration and general</b>		
Salaries and wages	\$ 114,585,822	\$ 5,943,782	\$ 205,589	\$ 1,037,045	\$ 1,820,660	\$ 123,592,898	
Employee benefits	40,336,223	2,210,351	56,923	643,953	704,722	43,952,172	
Books and supplies	10,546,561	794,589	104,583	69,528	234,865	11,750,126	
Rents and occupancy	12,243,612	655,283	4,377	2,822	655,597	13,561,691	
Professional services	16,471,957	1,932,224	98,072	325,596	588,797	19,416,646	
Bonds and loan interest	7,014,495	60,677	-	-	17,336	7,092,508	
Depreciation and amortization	9,119,820	94,164	803	-	86,528	9,301,315	
Travel and meetings	1,717,533	200,321	5,758	-	65,734	1,989,346	
Write-off of development costs	-	-	2,430,396	-	-	2,430,396	
Other expenses	<u>394,856</u>	<u>563,934</u>	<u>-</u>	<u>-</u>	<u>166,845</u>	<u>1,125,635</u>	
<b>Total</b>	<b><u>\$ 212,430,879</u></b>	<b><u>\$ 12,455,325</u></b>	<b><u>\$ 2,906,501</u></b>	<b><u>\$ 2,078,944</u></b>	<b><u>\$ 4,341,084</u></b>	<b><u>\$ 234,212,733</u></b>	

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2019

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	<b>Program Expenses</b>	<b>Supporting Services</b>				<b>Total</b>
	<b>Educational programs</b>	<b>Site support</b>	<b>Development and expansion</b>	<b>Administration and general</b>		
Salaries and wages	\$ 114,653,951	\$ 6,329,506	\$ 470,487	\$ 1,810,037	\$ 123,263,981	
Employee benefits	37,591,987	2,134,083	137,126	610,054	40,473,250	
Books and supplies	11,667,124	557,342	33,033	159,246	12,416,745	
Rents and occupancy	11,684,136	533,003	-	533,003	12,750,142	
Professional services	19,295,008	1,775,987	379,741	507,425	21,958,161	
Bonds and loan interest	6,912,856	258,455	-	73,844	7,245,155	
Depreciation and amortization	8,693,987	103,710	-	103,710	8,901,407	
Travel and meetings	2,824,772	376,286	29,774	107,531	3,338,363	
Other expenses	341,687	666,772	3,866	187,964	1,200,289	
<b>Total</b>	<b>\$ 213,665,508</b>	<b>\$ 12,735,144</b>	<b>\$ 1,054,027</b>	<b>\$ 4,092,814</b>	<b>\$ 231,547,493</b>	

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2020 AND 2019

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	<u>2020</u>	<u>2019</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Decrease in net assets	\$ (9,731,501)	\$ (10,014,593)
Adjustments to reconcile to net cash provided (used) by operating activities:		
Loss (gain) on investments	(344,378)	86,402
Depreciation	9,273,669	8,864,548
Amortization	27,646	36,859
Loss on other assets	316,372	-
Loss on disposal of property and equipment	2,645,142	202,338
Return of grant funds	2,490,993	-
Amortization of long-term debt costs	(339,283)	(339,002)
(Increase) decrease in assets:		
Accounts receivable	(5,650,254)	(4,247,459)
Contributions receivable	(1,158,091)	3,503,824
Prepaid expenses and deposits	200,228	270,866
Increase (decrease) in liabilities:		
Accounts payable	1,064,967	3,123,915
Accrued expenses	(1,429,080)	1,291,415
Deferred revenue	(176,349)	333,111
Deferred rent	21,414	26,722
Net cash provided (used) by operating activities	<u>(2,788,505)</u>	<u>3,138,946</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchases of investments	(510)	(539)
Proceeds from the sale of investments	344,664	-
Purchases of property and equipment	<u>(8,006,034)</u>	<u>(5,241,665)</u>
Net cash used by investing activities	<u>(7,661,880)</u>	<u>(5,242,204)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Proceeds from line of credit	9,200,000	16,900,000
Payments on line of credit	(8,500,000)	(16,300,000)
Proceeds from debt	300,000	-
Principal payments on debt	<u>(2,583,251)</u>	<u>(2,472,608)</u>
Net cash used by financing activities	<u>(1,583,251)</u>	<u>(1,872,608)</u>
Net decrease in cash and cash equivalents	(12,033,636)	(3,975,866)
Cash and cash equivalents, beginning of year	<u>51,385,543</u>	<u>55,361,409</u>
Cash and cash equivalents, end of year	<u>\$ 39,351,907</u>	<u>\$ 51,385,543</u>
Cash and cash equivalents	<u>\$ 26,111,502</u>	<u>\$ 37,422,237</u>
Restricted cash and cash equivalents	<u>13,240,405</u>	<u>13,963,306</u>
Total	<u>\$ 39,351,907</u>	<u>\$ 51,385,543</u>
<b>NON-CASH INVESTING AND FINANCING ACTIVITIES:</b>		
Property and equipment financed through accounts payable	\$ 766,558	\$ 86,670
Property and equipment financed through capital lease	\$ -	\$ 17,937,179
Additions to debt through return of grant funds	\$ 2,490,993	\$ -
<b>CASH PAID FOR INTEREST (net of capitalized amount)</b>	<b>\$ 7,184,500</b>	<b>\$ 6,866,918</b>

The accompanying notes are an integral part of these consolidated financial statements.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### 1. OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Aspire Public Schools, a non-profit public benefit corporation, was formed to manage, guide, direct, and promote charter schools that provide quality education to youth in primary and secondary grades. The Organization was founded in 1998. The Organization's support is derived primarily from public education monies, individual and foundation contributions, and government agency grants.

In addition to managing school operations, Aspire Public Schools controls three affiliated organizations that were created to facilitate ownership of certain school facilities and support development of charter schools. The facilities are owned and managed by two single-member limited liability companies, College for Certain, LLC (CFC LLC), and College for Certain II, LLC (CFC II LLC). The sole member of both LLCs is College for Certain, Inc. (CFC INC) which was created as a supporting organization of Aspire Public Schools to facilitate and support the development of charter schools. CFC INC is controlled by, and for the benefit of, Aspire Public Schools. CFC LLC and CFC II LLC are disregarded entities for federal income tax purposes.

Aspire Public Schools TN, LLC (TN LLC) is a Tennessee non-profit limited liability company created in July 2013, whose sole member is Aspire Public Schools. TN LLC incorporated pursuant to the Tennessee Nonprofit Corporation Act and is a disregarded entity for federal income tax purposes. TN LLC was formed to manage, guide, direct, and promote charter schools that provide quality education to Tennessee youth in primary and secondary grades. TN LLC's support is derived primarily from State of Tennessee public education monies, foundation contributions, and various government agency grants. The Aspire Public Schools' board determined in December 2018 that it is in the best interest of the four Tennessee based schools to become an independently operated Tennessee-based charter management organization (CMO) entity with an effective date of July 1, 2020. Refer to Note 18.

Aspire Public Schools Foundation (the Foundation) was formed in July 2019 as a supporting non-profit public benefit corporation to Aspire Public Schools. The Foundation is controlled by, and for the benefit of, Aspire Public Schools. The Foundation's support is derived primarily from private donations and foundation grants.

For financial reporting purposes, CFC LLC, CFC II LLC, CFC INC, TN LLC and the Foundation, are consolidated with Aspire Public Schools.

**Principles of Consolidation** – The accompanying consolidated financial statements include the accounts of Aspire Public Schools and its controlled affiliated organizations, collectively the “Organization”. All significant intercompany accounts and transactions have been eliminated in consolidation. Listed below are the affiliated organizations included in these financial statements:

- **Aspire Public Schools** – Aspire Public Schools operates thirty-six schools in California under thirty-five charters which are chartered by twelve charter authorizers (sponsoring districts) in seven counties. Charters were granted for each school for up to five years, with an opportunity for renewal. Charters may be revoked by the sponsoring district for material violations of the

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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charter, failure to meet or make progress toward student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. As of June 30, 2020, the charter schools operated by Aspire Public Schools were as follows:

<u>Charter School Name</u>	<u>Charter School Number</u>	<u>Sponsoring District</u>	<u>*Charter Granted/Renewed</u>	<u>Charter Expiration</u>
Aspire Alexander Twilight College Preparatory Academy	1554	San Juan Unified	Nov 2015	6/30/21
Aspire Alexander Twilight Secondary Academy	1555	San Juan Unified Los Angeles County Office of Education	Nov 2015	6/30/21
Aspire Antonio Maria Lugo Academy	694	Stockton Unified	April 2019	6/30/24
Aspire APEX Academy	1552		Jan 2018	6/30/23
Aspire Benjamin Holt College Preparatory Academy	565	Lodi Unified	Oct 2017	6/30/23
Aspire Benjamin Holt Middle School	1782	Lodi Unified	Nov 2015	6/30/21
Aspire Berkley Maynard Academy	726	Oakland Unified	Jan 2015	6/30/25
Aspire Capitol Heights Academy	598	Sacramento City Unified	Apr 2018	6/30/23
Aspire Centennial College Preparatory Academy	1436	Los Angeles Unified	Nov 2017	6/30/23
Aspire College Academy	1577	Oakland Unified	Jan 2018	6/30/23
Aspire East Palo Alto Charter School	125	Ravenswood City	Aug 2018	6/30/24
Aspire ERES Academy	1115	Oakland Unified	Nov 2018	6/30/24
Aspire Firestone Academy	1214	Los Angeles Unified	Oct 2014	6/30/25
Aspire Gateway Academy	1213	Los Angeles Unified	Oct 2014	6/30/25
Aspire Golden State College Preparatory Academy	1023	Oakland Unified	Jan 2018	6/30/23
Aspire Inskeep Academy	1332	Los Angeles Unified	Oct 2015	6/30/21
Aspire Junior Collegiate Academy	1551	Los Angeles Unified	Nov 2017	6/30/23
Aspire Langston Hughes Academy	1048	Stockton Unified	Jan 2018	6/30/23
Aspire Lionel Wilson College Preparatory Academy	465	Oakland Unified	Dec 2016	6/30/22
Aspire Monarch Academy	252	Oakland Unified Los Angeles County	Nov 2018	6/30/24
Aspire Ollin University Prep Academy	693	Office of Education	April 2019	6/30/24
Aspire Pacific Academy	1230	Los Angeles Unified	Oct 2014	6/30/25
Aspire Port City Academy	1553	Stockton Unified	Jan 2018	6/30/23
Aspire Richmond California College Preparatory Academy	1739	West Contra Costa Unified	June 2019	6/30/25
Aspire Richmond Technology Academy	1740	West Contra Costa Unified	Dec 2019	6/30/25
Aspire River Oaks Charter School	364	Lodi Unified	Feb 2016	6/30/21
Aspire Rosa Parks Academy	554	Stockton Unified	Jan 2015	6/30/25
Aspire Slauson Academy	1330	Los Angeles Unified	Oct 2015	6/30/21
Aspire Summit Charter Academy	812	Ceres Unified	Jan 2016	6/30/21

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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<u>Charter School Name</u>	<u>Charter School Number</u>	<u>Sponsoring District</u>	<u>*Charter Granted/Renewed</u>	<u>Charter Expiration</u>
Aspire Tate Academy	1331	Los Angeles Unified	Oct 2015	6/30/21
Aspire Titan Academy	1550	Los Angeles Unified	Nov 2017	6/30/23
Aspire Triumph Technology Academy	1663	Oakland Unified	Nov 2018	6/30/24
Aspire University Charter School	1026	Modesto City Schools	Jan 2018	6/30/23
Aspire Vanguard College Preparatory Academy	1125	Modesto City Schools	Dec 2018	6/30/24
Aspire Vincent Shalvey Academy	178	Lodi Unified	Dec 2018	6/30/24

\* Charter issuance date or the most recent renewal date.

All sponsoring districts receive up to 1% of the annual charter revenue for supervisory oversight. Ravenswood City School District, the sponsoring district for Aspire East Palo Alto Charter receives up to 3% for supervisory oversight because the district provides facilities substantially rent-free.

Through June 30, 2020, the Organization had separately negotiated with all sponsoring districts for administrative fees and other services. Additionally, for some schools, transportation expenses and/or special education encroachment are paid by the Organization to the sponsoring districts.

- **Aspire Public Schools TN, LLC** – TN LLC operated four schools under four charters in Shelby County, Tennessee. Charters were granted for each school for ten years, with an opportunity for renewal. Charters may be revoked by the charter authorizer (sponsoring district) for material violations of the charter, failure to meet or make progress toward student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law. As of June 30, 2020, the charter schools operated by TN LLC were as follows:

<u>Charter School Name</u>	<u>Charter School Number</u>	<u>Sponsoring District</u>	<u>Charter Granted/Renewed</u>	<u>Charter Expiration</u>
Aspire Hanley Middle School	8024	TN Achievement School District	April 2013	6/30/23
Aspire Hanley Elementary School	8025	TN Achievement School District	April 2013	6/30/23
Aspire Coleman Elementary School	8050	TN Achievement School District	May 2014	6/30/24
Aspire East Academy	8175	Shelby County Schools	November 2014	6/30/26

- **College for Certain, LLC** – CFC LLC holds title to properties that are financed through the CSFA Charter School Revenue Refunding Bonds Series 2016 (2016 Bonds) where Aspire Public Schools operates ten charter schools (seven locations) and manages, operates, and leases the properties.
- **College for Certain II, LLC** – CFC II LLC holds title to properties that are financed through the CSFA Charter School Revenue Refunding Bonds Series 2015 (2015 Bonds) where Aspire Public Schools operates three charter schools (two locations) and manages, operates, and leases the properties.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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- **College for Certain, Inc.** – CFC INC is a supporting organization of Aspire Public Schools in that it facilitates and supports the development of charter schools for Aspire Public Schools. CFC INC is the sole member of CFC LLC and CFC II LLC and is the named borrower of the 2015 and 2016 Bonds outstanding.
- **Aspire Public Schools Foundation** – The Foundation is a supporting organization of Aspire Public Schools in that it performs fundraising activities and provides other supporting services to Aspire Public Schools.

**Basis of presentation** – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

**Cash and cash equivalents** – For financial statement purposes, the Organization considers investments with maturity at purchase of three months or less to be cash equivalents.

**Accounts receivable** represent consideration from state and local government agencies, of which the Organization has an unconditional right to receive. Accounts receivable are stated at the amount management expects to be collected from the outstanding balance.

**Contributions receivable** – Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. In subsequent years, amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Management determines the allowance for uncollectable contributions receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections and are written off when deemed uncollectable. Management has determined that no allowance is deemed necessary as of June 30, 2020 and 2019.

**Investments** – Investments with readily determinable fair values are stated at fair value and held for long-term purposes. Other investments without readily determinable fair values are valued using the measurement alternative approach, which is cost, minus any impairment, plus or minus any changes resulting from observable price changes in an orderly transaction for an identical or similar investment of the same issuer.

**Intangible assets** – The Organization had intangible assets for product and service discounts. The Organization amortized certain intangibles over their estimated useful lives, while intangible assets determined to have indefinite useful lives were assessed annually for impairment. Intangible assets were impaired to a value of \$0 as of June 30, 2020.

**Property and equipment** with a value greater than \$5,000 are capitalized at cost or fair market value on the date of receipt, in the case of donated property, and depreciated using the straight-line method over their estimated useful lives, which range from two to thirty years. Leasehold improvements are depreciated over the lease term (including options) or the useful life. Major additions are capitalized, and repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the statement of activities.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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**Revenue recognition** – The Organization's revenue from government grants is derived from cost-reimbursable federal or state grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue in the applicable period in which the qualifying expenses are incurred in compliance with specific grant provisions. Funds received in excess of expenses incurred are recorded as deferred revenue. At June 30, 2020 and 2019, \$156,762 and \$333,111, respectively, of grant funds are included in deferred revenue to be recognized in future periods.

Contributions are recognized when cash, or other assets, or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

The Organization receives grant funds that are considered conditional contributions and are not recorded or recognized until the applicable condition has been met, generally expenditure on costs allowable under the grant agreement, or satisfaction of performance obligations. As of June 30, 2020 and 2019, the Organization had \$800,000 and \$0, respectively, of conditional contributions available to be recognized in revenue in future periods under such grants. In some cases, the Organization may not be able to access the full amount available under the agreement based on its activities and level of expenditures.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Restricted contributions that were initially classified as conditional due to a qualifying expense barrier are recognized as net assets without donor restrictions since the restriction is met simultaneously when the condition is released and the revenue is recognized.

Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service.

Other revenues consist of amounts from constituents for sales revenue from contract accounting services, student store, after school programs, lunch income, and ticket income for events. Funds received in advance of earning are deferred to the applicable period in which the related service are performed. See Note 14 for additional disclosures for revenue from contracts with customers.

**Donated equipment, materials, services, and facilities** – In-kind contributions of equipment, materials, and services are recorded at their estimated fair values at the date of donation. Donated services are recorded when they create or enhance non-financial assets or require a specialized skill that the Organization would otherwise need to purchase. During the years ended June 30, 2020 and 2019, in-kind contributions of \$0 and \$5,000 were received, respectively.

**Income taxes** – The Organization (with the exception of the Foundation) has been granted tax-exempt status as provided by Internal Revenue Code Section 501(c)(3) and Section 23701(d) of the California Revenue and Taxation Code. In addition, the Internal Revenue Service has determined the Organization is not a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. Accordingly, no provision for income taxes has been reflected in these financial statements.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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The Foundation is currently in the process of filing for its exempt status.

**Functional allocation of expenses** – The cost of providing educational programs and other activities has been summarized on a functional basis in the consolidated statement of activities. The consolidated statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include rent and occupancy and depreciation, which are allocated on a square footage basis, as well as salaries and wages, employee benefits, professional services, and other, which are allocated on the basis of estimates of time and effort.

**Program development and expansion** – The Organization continually explores potential opportunities for expansion and growth; thus, costs are incurred to research the possibility of establishing new sites. The Organization capitalizes these preacquisition costs into ‘Construction in progress’ (Note 8) at the time incurred. If it is determined that a formal contractual commitment will not be entered into, the expenses are included in program development and expansion in the period that the determination is made.

**Fair value measurements** – Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available. For other assets and liabilities, observable market transactions and market information might not be available. However, the objective of a fair value measurement in both cases is the same—to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (that is, an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability).

In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs is used to measure fair value into three broad levels, as follows:

Level 1 Inputs	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
Level 2 Inputs	Inputs other than quoted prices in active markets that are observable either directly or indirectly.
Level 3 Inputs	Unobservable inputs for the asset or liability.

When a price for an identical asset or liability is not observable, a reporting entity measures fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. Because fair value is a market-based measurement, it is measured using the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk. As a result, a reporting entity’s intention to hold an asset or to settle or otherwise fulfill a liability is not relevant when measuring fair value.

**Use of estimates** – Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis,

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

**Recent accounting pronouncements** – In February 2016, the FASB issued ASU 2016-02, Leases (Topic 842). The new accounting standard requires lessees to recognize a lease liability measured on a discounted basis and a right-of-use asset for all leases with terms longer than 12 months.

Application of this statement is effective for the year ending June 30, 2021. The Organization is currently evaluating the impact this pronouncement will have on the financial statements.

**Subsequent events** have been reviewed through March 31, 2021, the date the consolidated financial statements were available to be issued. Management concluded subsequent events have occurred since June 30, 2020 that require recognition and disclosure in the financial statements (see Note 18).

## 2. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statements of financial position date for general expenditure are as follows at June 30:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 26,111,502	\$ 37,422,237
Accounts receivable	32,670,960	27,020,706
Contributions receivable	<u>1,597,716</u>	<u>439,625</u>
Total financial assets, available within one year	60,380,178	64,882,568
Less:		
Amounts unavailable for general expenditures within one year, due to:		
Restrictions by donors for purpose	<u>(3,376,112)</u>	<u>(6,000,814)</u>
Total financial assets available for general expenditures within one year	<u>\$ 57,004,066</u>	<u>\$ 58,881,754</u>

The Organization's goal is to maintain or exceed financial assets at a level sufficient to protect its schools against program cuts arising from unanticipated state revenue or enrollment shortfalls, unexpected cost increases, and economic uncertainties, such that it can meet 5-6 weeks of operating expenses (approximately \$23.0 million) and its bond covenants. As part of its liquidity plan, school sites also have target reserves to cover repairs, maintenance and minor capital improvements. The Organization has a \$20,000,000 line of credit available to meet cash flow needs.

## 3. CONCENTRATIONS OF CASH

The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk related to cash. At June 30, 2020, the Organization held deposits with three financial institutions in excess of federal depository insurance limits of \$38,510,272. Management believes the Organization is not exposed to any significant credit risk related to cash.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### 4. RESTRICTED CASH

Restricted cash consists of amounts that are required to be held for debt service reserves and for principal and interest payments with respect to the bond outstanding; and contributions restricted to investment in property and equipment. The total restricted cash at June 30, 2020 and 2019 was \$13,240,405 and \$13,963,306, respectively. The current portion of \$3,281,401 and \$4,295,780 as of June 30, 2020 and 2019, respectively, was restricted for current bond debt obligations. The noncurrent portion of \$9,959,004 at June 30, 2020 consisted of \$6,933,502 for debt service reserves and \$3,025,502 for investment in property and equipment. The noncurrent portion of \$9,667,526 at June 30, 2019 consisted of \$6,640,351 for debt service reserves and \$3,027,175 for investment in property and equipment.

### 5. ACCOUNTS RECEIVABLE

Accounts receivable balances at June 30, 2020 and 2019 were \$32,670,960 and \$27,020,706, respectively, and were due entirely from grantor government agencies. Management deems all receivables to be collectible as of June 30, 2020 and June 30, 2019.

### 6. CONTRIBUTIONS RECEIVABLE

The Organization recognizes unconditional contributions receivable at their estimated fair value using estimated prevailing interest rates, on a nonrecurring basis, at the time the pledge is made. Fair value is determined by calculating the net present value of the estimated future cash flows. The discount rate used in determining the net present value of new pledges receivable was 2.69% for both June 30, 2020 and 2019. All contributions receivable are deemed to be collectible by management, and were as follows as of June 30:

	<u>2020</u>	<u>2019</u>
Gross contributions receivable	\$ 1,597,716	\$ 439,625
Less: Unamortized discount	-	-
Contributions receivable, net	<u>\$ 1,597,716</u>	<u>\$ 439,625</u>

Contributions receivable are due to be collected as follows:

	<u>2020</u>	<u>2019</u>
Within one year	\$ 1,597,716	\$ 439,625
One to five years	-	-
Contributions receivable, net	<u>\$ 1,597,716</u>	<u>\$ 439,625</u>

Conditional promises to give, which depend on the occurrence of specified future and uncertain events, are not recorded until the conditions are met. Approximate outstanding conditional promises to give for the purposes of opening and operating Tennessee schools in specific locations was \$2,750,000 and \$2,400,000 at June 30, 2020 and 2019, respectively. Due to the transition (see Note 18), these conditional promises to give have transferred to Journey Community Schools.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### 7. INVESTMENTS

Investments consist of the following at June 30:

	<b>2020</b>	<b>2019</b>
Equity securities invested in education technology	\$ 6,098	\$ 6,098
Pooled funds with community foundation	<u>44,882</u>	<u>44,658</u>
<b>Investments</b>	<b>\$ 50,980</b>	<b>\$ 50,756</b>

Equity securities are invested with a privately held business and are recorded using the measurement alternative approach and are excluded from the fair value hierarchy. Pooled funds are classified as Level 2 of the fair value hierarchy, as the fair value is quoted by the community foundation and based on prices in active markets for the pooled investments as a whole.

The Organization also owned common stock of Schoolzilla, Inc. (Schoolzilla). Schoolzilla is a for-profit company that develops web-based data management platforms allowing teachers to synthesize data from multiple sources and create reports presenting their students' academic performances. The Organization owned more than 20% of the common stock until 2015. In 2016, ownership was further diluted and management did not have significant influence and therefore accounted for the investment under the cost method. As of June 30, 2019, the investment was reflected at \$0 value due to losses previously recognized under the equity method. Schoolzilla did not declare any dividends as of June 30, 2019. In 2020, Schoolzilla was acquired and the Organization received \$344,664 of proceeds from the sale of the common stock.

### 8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	<b>2020</b>	<b>2019</b>
Land	\$ 37,459,639	\$ 37,459,639
Buildings and improvements	175,080,735	174,785,046
Construction in progress	2,101,303	4,554,581
Leasehold improvements	21,041,104	13,011,962
Equipment	11,054,063	10,798,164
Automobiles	<u>81,089</u>	<u>81,091</u>
Subtotal	246,817,933	240,690,483
Less accumulated depreciation	<u>(66,784,280)</u>	<u>(57,510,611)</u>
<b>Property and equipment, net</b>	<b>\$ 180,033,653</b>	<b>\$ 183,179,872</b>

Depreciation expense was \$9,275.59 and \$8,864,548 for the years ended June 30, 2020 and 2019, respectively. Various components of the land, buildings, and schools under construction shown above are pledged as collateral for the debt disclosed in Note 10, and the capital lease disclosed in Note 12.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

### 9. OTHER ASSETS

Other assets consisted of the following at June 30:

	<u>2020</u>	<u>2019</u>
Indefinite-lived intangible assets	\$ -	\$ 316,372
Amortizable intangible assets, net	- <hr/>	27,646 <hr/>
Other assets, net	<u>\$ -</u>	<u>\$ 344,018</u>

The Organization held intangible assets for product and technology discount benefits valued at \$344,018 at June 30, 2019. Management assessed the carrying value of the indefinite-life intangible asset annually, or more often if facts and circumstances suggested it may be impaired. If this review indicated that the carrying value may not be recoverable, then the carrying value would be reduced to its estimated fair value. No impairment losses were recognized as a result of this review through the year ended June 30, 2019. In 2020, the Organization determined it was no longer entitled to the product and technology discount benefits and the carrying value of these intangible assets was reduced to \$0.

### 10. DEBT

	<u>2020</u>	<u>2019</u>
College for Certain Series 2016 School Facility Revenue Refunding Bonds (2016 Bonds) in the amount of \$83,170,000 were issued effective February 1, 2016; with 4 bonds and bearing interest rates ranging from 2.00% - 5.00%. The bond proceeds were used for the refunding of the outstanding principal of the College for Certain Series 2010 School Facility Revenue Bonds. Associated with this bond is a premium of \$10,618,415 and debt issuance costs of \$1,410,454, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. Final maturity is in August 2046.	\$ 77,950,000	\$ 79,280,000
College for Certain Series 2015 School Facility Revenue Refunding Bonds (2015 Bonds) in the amount of \$20,535,000 were issued effective December 1, 2015; with 4 bonds and bearing interest rates ranging from 2.00% - 5.00%. The bond proceeds were used for the payoff of a capital lease. Associated with this bond is a premium of \$2,005,317 and debt issuance costs of \$767,482, which are being amortized to interest expense over the term of the bonds. Principal and interest payments are due annually. Final maturity is in August 2045.	19,450,000	19,805,000

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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	<u>2020</u>	<u>2019</u>
California School Finance Authority \$4,758,509 loan, effective June 27, 2007, bearing interest at 2.202%, for the construction of Rosa Parks Academy campus in Stockton under Proposition 47. Interest only payments of varying amounts are due annually. Principal and interest payments totaling \$231,795 are due annually. Final maturity is in 2037.	3,257,533	3,414,149
California School Finance Authority \$9,834,913 loan (\$457,251 issued in 2009/10, \$5,262,400 issued in 2010/11, and \$4,115,262 issued in 2012/13), bearing interest at 2%, for the construction of Aspire Ollin University College Preparatory campus in Los Angeles under Proposition 55. Interest only payments of varying amounts are due annually. In addition, a principal and interest payment of \$462,139 is due annually. Final maturity is in 2042.	7,714,573	7,991,627
California School Finance Authority \$8,229,438 loan (\$3,459,764 issued in 2013/14 and \$4,769,674 issued in 2015/16), bearing interest at 2%, for the construction of the Aspire Antonio Maria Lugo Academy campus in Los Angeles under Proposition 1D. Beginning July 2017, interest and principal payments of \$376,730 are due annually. Final Maturity is in 2045.	7,280,835	7,525,635
California School Finance Authority \$3,706,191 loan issued in 2015/16 for a new campus to be built for Aspire ERES Academy in Oakland under Proposition 1D. The interest rate is 2% and payments for interest and principal were expected to begin at completion of the facility. In 2020, the Organization determined the campus project would not be completed and determined that in addition to the loan proceeds of \$3,706,191, \$2,490,993 of unspent grant funding would need to be repaid, totaling \$6,197,184. The repayment terms have not yet been finalized with California School Finance Authority.	6,197,184	3,706,191
Boston Community Loan Fund loan not to exceed \$4,595,331 issued in March 2017 to TN LLC, to be used for the construction of Aspire East Academy, bearing interest at a fixed rate of 5.50% until February 2027, at which time interest will reset based on the 10-year U.S Daily Treasury Yield Curve Rate. Principal and interest payments due monthly and are calculated based the total amount drawn on the loan. Associated with this loan is \$72,458 of issuance costs that are being amortized to interest expense over the term of the loan. Principle and interest payments vary and are due monthly. Final maturity is February 2037.	4,375,645	4,495,430

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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	<u>2020</u>	<u>2019</u>
California School Finance Authority Charter School Revolving Fund Program \$250,000 loan, effective September 25, 2017, for supporting the operations of Aspire Richmond Technology Academy. Interest rate is 1.12%, due annually. Principal payments of \$50,000 are due annually. Final maturity is 2023.	150,004	200,002
California School Finance Authority Charter School Revolving Fund Program \$250,000 loan, effective September 25, 2017, for supporting the operations of Aspire Richmond California College Preparatory Academy. Interest rate is 1.12%, due annually. Principal payments of \$50,000 are due annually. Final maturity is 2023.	150,004	200,002
Charter School Growth Fund \$300,000 loan, effective May 26, 2020, for supporting general operations. Interest rate is 0%. The principal amount is due November 30, 2021.	<u>300,000</u>	<u>          </u>
Subtotal	126,823,712	126,618,036
Unamortized premiums and debt issuance costs	8,865,712	9,202,929
Less current portions	<u>(2,676,859)</u>	<u>(2,577,117)</u>
Total Long-Term Debt	<u>\$ 133,012,565</u>	<u>\$ 133,243,848</u>

On February 25, 2016, the Organization issued \$83,170,000 of bonds (2016 Bonds), as mentioned above. The proceeds, in addition to the net premium of \$9,207,961, were used to advance refund \$83,360,000 of outstanding 2010 Bonds. The proceeds were deposited in an irrevocable trust with an escrow agent to pay the future debt service on the refunded bonds. As a result, the 2010 Bonds were considered defeased and the liability for those bonds was removed from the consolidated statement of financial position. The remaining proceeds were used to fund required reserve accounts. The reacquisition price (amount placed in escrow to repay the 2010 Bonds) exceeded the net carrying amount of those bonds and the unamortized portion of debt issuance costs, by \$15,753,640, which was reflected as a loss in 2016. The bonds were redeemed on their January 1, 2019 call date.

Future payments relating to debt are as follows as of June 30, 2020:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,676,859	\$ 5,654,752	\$ 8,331,611
2022	3,092,523	5,628,972	8,721,495
2023	2,909,909	5,415,706	8,325,615
2024	2,932,473	5,288,591	8,221,064
2025	3,061,989	4,885,843	7,947,832
Thereafter	<u>112,149,959</u>	<u>67,161,363</u>	<u>179,311,322</u>
Total	<u>\$ 126,823,712</u>	<u>\$ 94,035,227</u>	<u>\$ 220,858,939</u>

Aspire Public Schools (the Obligated Group under the 2015 Bonds and 2016 Bonds) must meet several financial covenants as a requirement of the Bonds. The Organization was in compliance with all covenants as of June 30, 2020.

# **ASPIRE PUBLIC SCHOOLS**

## **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019**

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### ***Revolving Line of Credit***

On October 28, 2014, the Organization obtained a \$10,000,000 revolving line of credit. Advances on the credit line were payable on demand and carried an interest rate equal to the greater of the Prime Rate or 3.25%. On December 12, 2016, the Organization modified the line of credit to \$15,000,000, with the interest rate modified to the greater of the Prime Rate or 3.5%, and a maturity date of October 31, 2017. The maturity date was extended to January 2019. In September 2018, the line was amended to increase the maximum borrowing amount to \$20,000,000 and extend the maturity date to October 2019 with a one time option to extend the line by a further six months should the financing be needed to support specific facility projects. In November 2019, the Organization extended the \$20,000,000 line of credit to a maturity date of January 31, 2021. In February 2021, the line was amended to increase the maximum borrowing amount to \$20,500,000 and extend the maturity date to January 31, 2022. The line of credit carries an interest rate equal to the Prime Rate. The interest rate was 3.25% and 5.5% at June 30, 2020 and 2019, respectively. The line had an outstanding balance of \$3,500,000 and \$2,800,000 as of June 30, 2020 and 2019, respectively. The credit line is secured by school revenues of select schools which are not already secured by other debt.

## **11. CAPITALIZATION OF CONSTRUCTION DEBT INTEREST**

While a facility is under construction, a portion of interest is capitalized into its cost. In summary, the capitalization of interest is applicable to the amount of interest that could have been avoided had the Organization not undertaken the building of a capital asset. The Organization evaluates capitalization of interest at the individual site level since the cash from one site would not be used to pay down the debt on another site.

The amount of capitalizable interest is determined by applying the debt interest rate to the average amount of accumulated expenditures for the building during the year. Interest costs of \$7,443,472 and \$7,234,060 were incurred related to debt during the years ended June 30, 2020 and 2019, respectively. During the years ended June 30, 2020 and 2019, no interest was capitalized as the amount of interest incurred at the sites that had construction in progress was not deemed significant.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### 12. LEASE COMMITMENTS

#### *Operating leases*

The Organization leases buildings for administrative offices in Oakland, Huntington Park, and Stockton and leases land and buildings for school sites in Berkeley, East Palo Alto, Empire, Los Angeles, Modesto, Oakland, Sacramento, Stockton, and Memphis under various operating leases. The Organization also leases copiers at various school sites. It is unlikely that the Organization will cancel any of these leases before they expire. The aggregate minimum rental payments required under the terms of all operating leases as of June 30, 2020 are as follows:

<b>Year Ending June 30,</b>	<b>Minimum Payments</b>
2021	\$ 3,752,823
2022	2,638,014
2023	1,720,227
2024	<u>1,543,019</u>
Total	<u>\$ 9,654,083</u>

Rental expense under operating leases was \$5,135,549 and \$4,435,312 for the years ended June 30, 2020 and 2019, respectively.

#### *Capital lease*

The Organization entered into a capital lease TA Modesto 819 LP (TA) effective August 8, 2018 through June 30, 2047. The property under capital lease is separately disclosed in Note 8 and consists of the Aspire Vanguard Academy and Aspire University Charter School campuses in Modesto. The assets and liabilities under capital leases are recorded at the fair value of the assets. The leased property was being depreciated over the term of the lease and depreciation expense for the leased property is included in the total depreciation expense. The interest rate on the capitalized lease was 9.64% and was imputed based on the lessor's implicit rate of return. At June 30, 2020 and 2019, the net minimum lease payments totaled \$58,462,969, less the amount representing interest totaling \$40,525,790, and the capital lease obligation was \$17,937,179. In December 2020, the Organization exercised the purchase option in the lease and purchased the property for \$20,095,885.

Following is a summary of property held under capital lease at June 30:

	<b>2020</b>	<b>2019</b>
Land	\$ 2,640,000	\$ 2,640,000
Buildings and improvements	15,297,179	15,297,179
Accumulated depreciation	<u>(1,011,020)</u>	<u>(934,828)</u>
	<u>\$ 16,926,159</u>	<u>\$ 17,002,351</u>

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### 13. EMPLOYEE BENEFIT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California and Tennessee. Classified employees in California are members of the California Public Employees' Retirement System (CalPERS), and certificated employees working at California Schools are members of the California State Teachers' Retirement System (CalSTRS). Certificated employees working at Tennessee schools are members of the Tennessee Consolidated Retirement System (TCRS). The Organization also has three 403(b) plans as of June 30, 2020.

#### California Public Employees' Retirement System (CalPERS)

Plan name:	California Public Employees' Retirement System (CalPERS) State & Schools
Plan's EIN:	94-6207465
Market value of assets:	\$68,156,740,617
Actuarial accrued liability:	\$97,300,991,939
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are valued as of June 30, 2019, the most recent information available.

#### Plan Description

The Organization participates in the Schools Pool (the CalPERS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. CalPERS acts as a common investment and administrative agent for participating entities within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at [www.calpers.ca.gov](http://www.calpers.ca.gov).

#### Benefits Provided

The benefits for the CalPERS Plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits 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. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – Members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of service.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### Contributions

Section 20814(c) of the PERL requires that the employer contribution rates for all employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the CalPERS Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7% of their salary. New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 7% of their salary. The required employer contribution rate for fiscal years ended June 30, 2020 and 2019 were 19.721% and 18.062% of annual payroll, respectively. The contribution requirements of the plan members are established by state statute. For the fiscal year 2021, the Organization is required to contribute 20.70% of annual payroll.

### California State Teachers' Retirement System (CalSTRS):

Plan name:	California State Teachers' Retirement System (CalSTRS)
Plan's EIN:	94-6291617
Actuarial value of assets:	\$205,016,000,000
Actuarial accrued liability:	\$310,719,000,000
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are valued as of June 30, 2019, the most recent actuarial valuation date.

### Plan Description

The Organization participates in the State Teachers' Retirement Plan (the CalSTRS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. CalSTRS acts as a common investment and administrative agent for participating entities within the State of California. CalSTRS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at [www.calstrs.com](http://www.calstrs.com).

### Benefits Provided

The benefits for the CalSTRS Plan are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. The 2 percent, also known as the age factor, refers to the percentage of final compensation received as a retirement benefit for each year of service credit. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with five years of service.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### Contributions

Assembly Bill 1469 (AB 1469), signed into law as a part of the State of California's (the State) 2014-15 budget, increases contributions to the CalSTRS Plan from members, employers, and the State over seven years, effective July 1, 2014. School employer contributions will increase from 8.25% to a total of 19.1% of covered payroll over the seven-year period. Active plan members are required to contribute 10.205% or 10.25 % of their salary, depending on when they were hired. The required employer contribution rates for the fiscal years ended June 30, 2020 and 2019 were 17.10% and 16.28% of annual payroll, respectively. For the fiscal year 2021, the Organization is required to contribute 16.15% of annual payroll.

Senate Bill 90 (SB90), which was signed on June 27, 2019, appropriated from the State's General Fund \$1,117,000,000 in contributions on-behalf of school employers for the 2019–20 fiscal year to be transferred to the CalSTRS Plan. Furthermore, SB 90 will appropriate contributions for the 2020-21 fiscal year, such that it will result in school employers having to contribute .70 percentage points less than amounts set in existing prescribed schedules in the 2020-21 fiscal year. The Organization's proportionate share of the State's SB90 on-behalf contribution to the CalSTRS Plan for the year ended June 30, 2020 and 2019 were \$2,149,577 and \$1,953,950, respectively. Total on-behalf contributions, including the SB 90 funds, for Aspire's eligible employees to the CalSTRS Plan were \$13,789,160 and \$12,532,753 for the years ended June 30, 2020 and 2019, respectively.

### Tennessee Consolidated Retirement System (TCRS):

#### Legacy Plan:

Plan name:	Tennessee Consolidated Retirement System (TCRS) Legacy Plan: Teachers
Plan's EIN:	62-6001445
Actuarial value of assets:	\$24,426,778,400
Actuarial accrued liability:	\$24,005,640,090
Funded status:	At least 80% funded

The actuarial value of assets and accrued liability are valued as of June 30, 2019, the most recent actuarial valuation date.

#### Plan Description

The Organization contributes to the Tennessee Consolidated Retirement System (TCRS) Legacy Plan, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan for all employees hired on or before June 30, 2014 administered by the Tennessee Department of Treasury. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. TCRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the TCRS annual financial report may be obtained from the State of Tennessee Treasury Department, 502 Deaderick Street, Nashville, Tennessee, 37243.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### Funding Policy

Active plan members are required to contribute 5% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the TCRS Board of Trustees. The required employer contribution rate for the fiscal years ended June 30, 2020 and 2019 was 10.27% and 10.46% of annual payroll, respectively. The contribution requirements of the plan members are established by state statute. For the fiscal year 2021, the Organization is required to contribute 10.63% of annual payroll. The required employer contribution rate for TCRS Legacy support staff members covered by Shelby County School District regulations was 6% of annual payroll for the fiscal years ended June 30, 2020 and 2019. For fiscal year 2021, the Organization is required to contribute 6%.

### Hybrid Plan:

Plan name:	TCRS Hybrid Pension Plan with Cost Controls
Plan's EIN:	62-6001445
Actuarial value of assets:	\$243,623,661
Actuarial accrued liability:	\$244,717,822
Funded status:	At least 80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2019, the most recent actuarial valuation date.

### Plan Description

In the fiscal year ended June 30, 2015, TCRS created a new Hybrid Pension Plan with Cost Controls for all eligible new hires hired on or after July 1, 2014. This plan is a combination of a Defined Benefit and Defined Contribution plan to help provide a sustainable plan going forward, control employer pension cost, and control unfunded liabilities related to pension plans.

### Contributions

Under the defined benefit portion of this plan, active plan members are required to contribute 5% of their salary and the Organization is required to contribute 4% of plan member's annual payroll for those members who are not federally funded. For federally funded active plan members the Organization contributes 1.94% to TCRS and 2.06% to the TCRS stabilization reserve. Under the defined contribution portion of this plan, employees contribute 2% of their salary, which employees can opt out of if they choose, and the Organization is required to contribute 5% of active member's annual payroll.

The Organization's contributions to these employee benefits plans were as follows:

	<u>2020</u>	<u>2019</u>
CalPERS	\$ 5,381,611	\$ 4,955,321
CalSTRS	\$ 13,789,160	\$ 12,532,753
TCRS Legacy	\$ 355,303	\$ 358,564
TCRS Hybrid	\$ 191,093	\$ 419,986

Contributions to all plans equal 100% of the required contributions for each year.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### **Other Defined Contribution Plans:**

The Organization offers a 403(b) retirement plan for California classified employees who are not eligible to participate in CalPERS, the Aspire Public Schools 403(b) CA Plan (CA Plan). Classified employees of Aspire Junior Collegiate Academy, Aspire Titan Academy, Aspire Centennial College Preparatory Academy, Aspire Richmond California College Preparatory Academy, and Aspire Richmond Technology Academy working 20 or more hours per week, and not eligible for CalSTRS, CalPERS or covered by another retirement plan, are eligible to receive discretionary employer contributions, determined on an annual basis. The Organization contributed \$65,333 and \$67,562 to the CA Plan in the years ended June 30, 2020 and 2019, respectively.

The Organization offers a 403(b) retirement plan for TN LLC employees, the Aspire Public Schools 403(b) TN Plan (TN Plan). All employees who normally work 20 or more hours per week and are based in Tennessee are eligible to participate in the plan, with those not already enrolled in the TCRS retirement plan eligible to receive discretionary employer contributions, determined on an annual basis. The Organization contributed \$75,014 and \$40,915 to the TN Plan for the years ended June 30, 2020 and 2019, respectively.

The Organization also offers a 403(b) plan, the Aspire Public Schools 403(b) Plan, for all employees working 20 or more hours per week, and who are not already participating in another 403(b) Plan within the Organization. This plan does not require employer contributions.

### **14. REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers consists of sales revenue from contract accounting services, student store, after school programs, lunch income, and ticket income for events. Revenue is earned at a point in time when goods or services are provided, or the events occur.

This revenue totaled \$1,389,495 and \$2,056,245 for years ended June 30, 2020 and 2019, respectively.

The Organization has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the limited geographical area from which their schools draw their student enrollment. Adverse changes in the local economy may have an adverse impact on the ability of families to pay for these goods, services, or events.

A contract asset is recorded when the Organization satisfies a performance obligation of a contract but is not yet entitled to payment. When the Organization becomes entitled to payment, the contract asset is classified as a receivable, whether invoiced or not.

The balances of receivables from contracts with customers are as follows as of June 30:

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Accounts receivable	\$ 138,241	\$ 251,006	\$ 126,349

Funds received in advance of being earned are recorded as deferred revenue, which represents a contract liability. Contract liabilities totaled \$0 at June 30, 2020, 2019 and 2018.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### 15. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of unexpended grants and contributions restricted for the following purposes at June 30:

	<u>2020</u>	<u>2019</u>
Construction of facilities	\$ 3,025,502	\$ 5,455,899
School expansion		1,429,384
Clean energy projects	2,358,306	3,830,405
Low performing student block grant	525,475	525,475
COVID-19 Family Relief Fund	361,049	
Time restricted	350,000	
School improvement programs and other	<u>131,282</u>	<u>215,550</u>
Total	<u>\$ 6,751,614</u>	<u>\$ 11,456,713</u>

### 16. JOINT VENTURES

For their California schools, the Organization participated in a joint venture under a joint powers agreement (JPAs) with the California Charter School Joint Powers Authority, doing business as charterSAFE (SAFE) through June 30, 2019. Effective July 1, 2019, the Organization obtains their insurance coverage through a private party and no longer participates in charterSAFE.

SAFE arranges for and provides workers' compensation, property, and liability insurance coverage for their members, respectively. The JPA is governed by boards consisting of a representative from each member. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member beyond their representation on the board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA.

#### SUMMARY OF JPA COVERAGE

##### 1. General Liability

JPA's SIR:	\$1,000,000
Excess Insurance:	To statutory limits

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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### 2. Property

Organization	
Deductible:	\$1,000
Coverage:	
Building:	\$148,951,804
Contents:	\$5,244,965
Data processing:	\$7,321,643
Extra expense:	\$5,000,000
Business income:	\$5,000,000
Excess Insurance:	None

### 3. Liability

Organization	
Deductible:	\$0 - \$5,000
Coverage	
(SAFE- SIR)	\$1,000,000
(Insurance Company of the State of PA)	\$1,000,001 to \$5,000,000
(SAFE)	\$5,000,001 to \$25,000,000

Complete separate financial statements for the JPA may be obtained from:

SAFE     250 E. 1<sup>st</sup> Street, Suite 1000, Los Angeles, California 90012

Following is the condensed financial information available for SAFE:

	<u>June 30, 2019</u>
Total Assets	<u>\$ 33,402,250</u>
Total Liabilities	<u>\$ 25,862,819</u>
Net Position	<u>7,539,431</u>
Total Liabilities and Equity	<u>\$ 33,402,250</u>
Total Revenues	<u>\$ 27,137,840</u>
Total Expenses	<u>26,708,242</u>
Net Increase in Net Assets	<u>\$ 429,598</u>

### 17. RISKS AND CONTINGENCIES

The Organization has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

# ASPIRE PUBLIC SCHOOLS

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2020 AND 2019

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The Organization has funds held in net assets with donor restrictions that were received through funding from the California Clean Energy Jobs Act that may potentially need to be returned to the California Department of Education in the event that all funds are not spent prior to June 30, 2021. No provision has been made in the accompanying consolidated financial statements since the potential liability cannot be reasonably estimated.

The Organization has various outstanding claims and litigation. However, based on consultation with legal counsel, management believes that the ultimate resolution of these matters will not have a material adverse effect on the Organization's financial position or results of operations.

On March 23, 2020, the Organization experienced disruption to its schools as they were required by public health orders to close and move to virtual learning format in response to the Coronavirus/COVID-19 pandemic. Although the disruption is expected to be temporary, the Organization anticipates some financial impact due to the pandemic. However, the financial impact and duration cannot be reasonably estimated at this time.

### 18. SUBSEQUENT EVENTS

#### Debt Issuance

On December 8, 2020, the Organization issued \$37,435,000 of bonds. The bonds mature at various times through August 2059 and bear interest at rates ranging from 3-5%. The bonds were issued to acquire, construct, and renovate school facilities.

#### Tennessee operations

The Organization entered into an agreement with Journey Community Schools, Inc., a Tennessee nonprofit corporation (Journey) to transition the Tennessee charter schools to a Tennessee-based operator with a local board of directors. Journey was formed on June 10, 2019 to assume operation of the charter schools. Journey currently has a five-member board of directors, is exempt from federal taxation under section 501(c)(3) of the Internal Revenue Code, and its charitable purposes stated in its Charter of Incorporation are to create, operate, and manage public charter schools in the State of Tennessee. Under the agreement, Journey assumed responsibility for and control of the charter schools as of July 1, 2020 and Journey's board of directors will serve as the charter schools' governing board. The transition has been approved by the charter schools' authorizers and Tennessee Department of Education to reflect Journey as the operator as of the transition date. As of June 30, 2020, the Organization transferred cash balances totaling \$3,505,000 to Journey. Prior to October 31, 2020, APS transferred the remaining net assets of the charter schools to Journey, including the remaining cash balance and any deposits or reimbursements that the Organization received on behalf of the charter schools after the transition date.

#### Site closure

On March 25, 2021, the Organization's board of directors voted to close Aspire ERES Academy after negotiations with Oakland Unified School District were unsuccessful. This closure will be effective as of June 30, 2021.

## **SUPPLEMENTARY INFORMATION**

# **ASPIRE PUBLIC SCHOOLS**

## **ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION YEAR ENDED JUNE 30, 2020**

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### **ORGANIZATION**

Aspire Public Schools (the Organization) was formed to manage, guide, direct, and promote charter schools that provide quality education to youth in pre-K, primary, and secondary grades. The Organization was founded in California in 1998. See Note 1 for a list of charter schools managed by Aspire Public Schools.

### **GOVERNING BOARD**

<b>Name</b>	<b>Office</b>	<b>Term Expires</b>
Beth Hunkapiller	Board Chair	2022
Warren Felson	Member	2024
Kay Hong	Member	2024
Leslie Parker Hume	Member	2021
Nisa Frank	Member	2024
Anthony Barkett	Member	2024
Carol J. Ornelas	Member	2024
Ay'Anna Moody	Member	2024

### **ADMINISTRATION**

Mala Batra  
Chief Executive Officer

Mary Cha-Caswell  
Chief Operating Officer

Michael Wimbish  
Chief Financial Officer

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2020

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	<u>Second Period Report</u>	<u>Annual Report</u>
<b>Classroom-based ADA:</b>		
Aspire Monarch Academy:		
Grades K through 3	269.74	269.74
Grades 4 through 6	125.78	125.78
Total	<u>395.52</u>	<u>395.52</u>
Aspire Lionel Wilson College Preparatory Academy:		
Grades 4 through 6	72.46	72.47
Grades 7 and 8	159.02	159.02
Grades 9 through 12	275.96	275.96
Total	<u>507.44</u>	<u>507.45</u>
Aspire East Palo Alto Charter School:		
Grades K through 3	277.14	277.14
Grades 4 through 6	217.23	217.23
Grades 7 and 8	121.66	121.66
Grades 9 through 12	0.00	0.00
Total	<u>616.03</u>	<u>616.03</u>
Aspire Triumph Technology Academy:		
Grades K through 3	176.70	176.70
Grades 4 through 6	98.09	98.09
Total	<u>274.79</u>	<u>274.79</u>
Aspire Berkley Maynard Academy:		
Grades K through 3	282.77	282.77
Grades 4 through 6	170.25	170.25
Grades 7 and 8	89.29	89.29
Total	<u>542.31</u>	<u>542.31</u>
Aspire Richmond California College Preparatory Academy:		
Grade 6	87.57	87.57
Grades 7 and 8	177.64	177.64
Grades 9 through 12	269.15	269.15
Total	<u>534.36</u>	<u>534.36</u>

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2020

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	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire Golden State College Preparatory Academy:		
Grades 4 through 6	88.86	88.86
Grades 7 and 8	181.02	181.02
Grades 9 through 12	<u>302.86</u>	<u>302.86</u>
Total	<u>572.74</u>	<u>572.74</u>
Aspire ERES Academy:		
Grades K through 3	91.63	91.63
Grades 4 through 6	78.88	78.88
Grades 7 and 8	<u>56.90</u>	<u>56.90</u>
Total	<u>227.41</u>	<u>227.41</u>
Aspire College Academy:		
Grades K through 3	184.20	184.20
Grades 4 through 6	<u>93.90</u>	<u>93.90</u>
Total	<u>278.10</u>	<u>278.10</u>
Aspire Richmond Technology Academy:		
Grades K through 3	242.09	242.09
Grades 4 through 6	<u>115.02</u>	<u>115.02</u>
Total	<u>357.11</u>	<u>357.11</u>
Aspire Vincent Shalvey Academy:		
Grades K through 3	275.97	275.97
Grades 4 through 6	<u>118.76</u>	<u>118.76</u>
Total	<u>394.73</u>	<u>394.73</u>
Aspire University Charter School:		
Grades K through 3	285.88	285.88
Grades 4 through 6	<u>81.93</u>	<u>81.93</u>
Total	<u>367.81</u>	<u>367.81</u>
Aspire Summit Charter Academy:		
Grades K through 3	286.26	286.26
Grades 4 through 6	<u>114.76</u>	<u>114.76</u>
Total	<u>401.02</u>	<u>401.02</u>

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2020

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	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire River Oaks Charter School:		
Grades K through 3	275.55	275.55
Grades 4 through 6	134.24	134.24
Total	<u>409.79</u>	<u>409.79</u>
Aspire Benjamin Holt Middle School:		
Grades 4 through 6	182.41	182.41
Grades 7 and 8	366.88	366.88
Total	<u>549.29</u>	<u>549.29</u>
Aspire Benjamin Holt College Preparatory Academy:		
Grades 9 through 12	505.87	505.87
Total	<u>505.87</u>	<u>505.87</u>
Aspire Capitol Heights Academy:		
Grades K through 3	140.22	140.22
Grades 4 through 6	63.97	63.97
Total	<u>204.19</u>	<u>204.19</u>
Aspire Rosa Parks Academy:		
Grades K through 3	272.79	272.79
Grades 4 through 6	115.25	115.25
Total	<u>388.04</u>	<u>388.04</u>
Aspire Langston Hughes Academy:		
Grades 4 through 6	124.98	124.98
Grades 7 and 8	249.35	249.35
Grades 9 through 12	361.73	361.73
Total	<u>736.06</u>	<u>736.06</u>
Aspire Port City Academy:		
Grades K through 3	297.36	297.36
Grades 4 through 6	117.18	117.18
Total	<u>414.54</u>	<u>414.54</u>

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2020

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	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire Vanguard College Preparatory Academy:		
Grades 4 through 6	109.58	109.58
Grades 7 and 8	181.46	181.46
Grades 9 through 12	<u>185.10</u>	<u>185.10</u>
Total	<u>476.14</u>	<u>476.14</u>
Aspire Alexander Twilight College Preparatory Academy:		
Grades K through 3	289.60	289.60
Grades 4 through 6	<u>122.51</u>	<u>122.51</u>
Total	<u>412.11</u>	<u>412.11</u>
Aspire Alexander Twilight Secondary Academy:		
Grades 4 through 6	93.03	93.03
Grades 7 and 8	184.72	184.72
Grades 9 through 12	<u>206.78</u>	<u>206.78</u>
Total	<u>484.53</u>	<u>484.53</u>
Aspire APEX Academy:		
Grades K through 3	191.06	191.06
Grades 4 through 6	<u>110.51</u>	<u>110.51</u>
Total	<u>301.57</u>	<u>301.57</u>
Aspire Antonio Maria Lugo Academy:		
Grades K through 3	278.73	278.73
Grades 4 through 6	<u>129.20</u>	<u>129.20</u>
Total	<u>407.93</u>	<u>407.93</u>
Aspire Ollin College Preparatory Academy:		
Grade 6	64.66	64.66
Grades 7 and 8	128.30	128.30
Grades 9 through 12	<u>338.32</u>	<u>338.32</u>
Total	<u>531.28</u>	<u>531.28</u>
Aspire Junior Collegiate Academy:		
Grades K through 3	213.16	213.16
Grades 4 through 6	<u>108.96</u>	<u>108.96</u>
Total	<u>322.12</u>	<u>322.12</u>

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2020

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	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire Titan Academy:		
Grades K through 3	201.30	201.30
Grades 4 through 6	<u>117.08</u>	<u>117.08</u>
Total	<u>318.38</u>	<u>318.38</u>
Aspire Pacific Academy:		
Grades 4 through 6	62.83	62.83
Grades 7 and 8	183.42	183.42
Grades 9 through 12	<u>315.96</u>	<u>315.96</u>
Total	<u>562.21</u>	<u>562.21</u>
Aspire Firestone Academy:		
Grades K through 3	243.88	243.88
Grades 4 through 6	<u>131.60</u>	<u>131.60</u>
Total	<u>375.48</u>	<u>375.48</u>
Aspire Gateway Academy:		
Grades K through 3	255.04	255.04
Grades 4 through 6	<u>129.69</u>	<u>129.69</u>
Total	<u>384.73</u>	<u>384.73</u>
Aspire Tate Academy:		
Grades K through 3	193.67	193.67
Grades 4 through 6	<u>171.43</u>	<u>171.43</u>
Total	<u>365.10</u>	<u>365.10</u>
Aspire Inskeep Academy:		
Grades K through 3	223.62	223.62
Grades 4 through 6	<u>148.84</u>	<u>148.84</u>
Total	<u>372.46</u>	<u>372.46</u>
Aspire Slauson Academy:		
Grades K through 3	190.59	190.59
Grades 4 through 6	<u>138.67</u>	<u>138.67</u>
Total	<u>329.26</u>	<u>329.26</u>

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2020

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	<u>Second Period Report</u>	<u>Annual Report</u>
Aspire Centennial College Preparatory Academy:		
Grades 4 through 6	157.68	157.68
Grades 7 through 8	359.10	359.10
Total	<u>516.78</u>	<u>516.78</u>
Combined Totals:		
Grades K through 3	5,638.95	5,638.95
Grades 4 through 6	3,997.79	3,997.79
Grades 7 and 8	2,438.76	2,438.76
Grades 9 through 12	2,761.73	2,761.73
Total	<u>14,837.23</u>	<u>14,837.23</u>

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2020

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Effective January 1, 2000, California Education Code Section 47612.5 requires classroom-based charter schools to offer a minimum number of minutes of instruction, as specified in Section 46201. This schedule documents the compliance of the Organization's charter schools with these requirements.

Grade Level	Required Minutes	2019-20 Minutes Offered*	Number of Days			Status
			Actual Number of Instructional Days Offered	Covered by the COVID-19 School Closure Certification**	Total Number of Instructional Days	
<b>Aspire Monarch Academy:</b>						
Kindergarten	36,000	52,950	125	56	181	In Compliance
Grades 1 through 3	50,400	60,260	125	56	181	In Compliance
Grades 4 through 5	50,400	60,140	125	56	181	In Compliance
<b>Aspire Lionel Wilson College Preparatory Academy:</b>						
Grades 6 through 8	54,000	61,401	128	53	181	In Compliance
Grades 9 through 12	64,800	68,050	128	53	181	In Compliance
<b>Aspire East Palo Alto Charter School:</b>						
Kindergarten	36,000	65,970	128	53	181	In Compliance
Grades 1 through 3	50,400	60,520	128	53	181	In Compliance
Grades 4 through 5	54,000	60,520	128	53	181	In Compliance
Grades 6 through 8	54,000	64,522	128	53	181	In Compliance
<b>Aspire Triumph Technology Academy:</b>						
Kindergarten	36,000	60,925	128	53	181	In Compliance
Grades 1 through 3	50,400	59,710	128	53	181	In Compliance
Grades 4 through 5	54,000	59,710	128	53	181	In Compliance
<b>Aspire Berkley Maynard Academy:</b>						
Kindergarten	36,000	55,515	128	53	181	In Compliance
Grades 1 through 3	50,400	58,120	128	53	181	In Compliance
Grades 4 through 5	54,000	59,600	128	53	181	In Compliance
Grades 6 through 8	54,000	60,300	128	53	181	In Compliance
<b>Aspire Richmond California College Preparatory Academy:</b>						
Grades 6 through 8	54,000	63,209	128	53	181	In Compliance
Grades 9 through 12	64,800	68,704	128	53	181	In Compliance

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2020

Grade Level	Required Minutes	2019-20 Minutes Offered*	Actual Number of Instructional Days Offered	Number of Days		Total Number of Instructional Days	Status					
				Covered by the COVID-19 School Closure	Certification**							
<b>Aspire Golden State College</b>												
Preparatory Academy:												
Grades 6 through 8	54,000	62,719	128	53		181	In Compliance					
Grades 9 through 12	64,800	67,407	128	53		181	In Compliance					
<b>Aspire ERES Academy:</b>												
Kindergarten	36,000	59,490	128	53		181	In Compliance					
Grades 1 through 3	50,400	60,075	128	53		181	In Compliance					
Grades 4 through 5	54,000	60,075	128	53		181	In Compliance					
Grades 6 through 8	54,000	60,075	128	53		181	In Compliance					
<b>Aspire College Academy:</b>												
Kindergarten	36,000	51,615	128	53		181	In Compliance					
Grades 1 through 3	50,400	58,155	128	53		181	In Compliance					
Grade 4 through 5	54,000	59,775	128	53		181	In Compliance					
<b>Aspire Richmond Technology Academy:</b>												
Kindergarten	36,000	48,000	127	53		180	In Compliance					
Grades 1 through 3	50,400	68,850	127	53		180	In Compliance					
Grade 4 through 5	54,000	68,850	127	53		180	In Compliance					
<b>Aspire Vincent Shalvey Academy:</b>												
Kindergarten	36,000	57,910	127	53		180	In Compliance					
Grade 1	50,400	58,430	131	53		184	In Compliance					
Grades 2 through 3	50,400	59,740	131	53		184	In Compliance					
Grades 4 through 5	54,000	59,740	131	53		184	In Compliance					
<b>Aspire University Charter School:</b>												
Kindergarten	36,000	59,595	132	53		185	In Compliance					
Grades 1 through 3	50,400	59,595	132	53		185	In Compliance					
Grade 4 through 5	54,000	59,595	132	53		185	In Compliance					
<b>Aspire Summit Charter Academy:</b>												
Kindergarten	36,000	54,635	132	53		185	In Compliance					
Grade 1	50,400	54,635	132	53		185	In Compliance					
Grades 2 through 3	50,400	54,635	132	53		185	In Compliance					
Grades 4 through 5	54,000	55,660	132	53		185	In Compliance					

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2020

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Grade Level	Required Minutes	2019-20 Minutes Offered*	Number of Days			Total Number of Instructional Days	Status
			Actual Number of Instructional Days Offered	Covered by the COVID-19 School Closure	Certification**		
<b>Aspire River Oaks Charter School:</b>							
Kindergarten	36,000	53,410	132	53		185	In Compliance
Grade 1	50,400	56,910	132	53		185	In Compliance
Grades 2 through 3	50,400	58,980	132	53		185	In Compliance
Grades 4 through 5	54,000	59,800	132	53		185	In Compliance
<b>Aspire Benjamin Holt College Middle School:</b>							
Grades 6 through 8	54,000	65,805	132	53		185	In Compliance
<b>Aspire Benjamin Holt College Preparatory Academy:</b>							
Grades 9 through 12	64,800	65,115	132	53		185	In Compliance
<b>Aspire Capitol Heights Academy:</b>							
Kindergarten	36,000	64,275	132	53		185	In Compliance
Grade 1	50,400	64,275	132	53		185	In Compliance
Grades 2 through 3	50,400	64,275	132	53		185	In Compliance
Grades 4 through 5	54,000	64,275	132	53		185	In Compliance
<b>Aspire Rosa Parks Academy:</b>							
Kindergarten	36,000	57,805	132	53		185	In Compliance
Grade 1	50,400	57,805	132	53		185	In Compliance
Grades 2 through 3	50,400	59,595	132	53		185	In Compliance
Grades 4 through 5	54,000	59,595	132	53		185	In Compliance
<b>Aspire Langston Hughes Academy:</b>							
Grades 6 through 8	54,000	67,110	132	53		185	In Compliance
Grades 9 through 12	64,800	67,110	132	53		185	In Compliance
<b>Aspire Port City Academy:</b>							
Kindergarten	36,000	58,420	132	53		185	In Compliance
Grade 1	50,400	58,420	132	53		185	In Compliance
Grades 2 through 3	50,400	60,490	132	53		185	In Compliance
Grades 4 through 5	54,000	60,490	132	53		185	In Compliance

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2020

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Grade Level	Required Minutes	2019-20 Minutes Offered*	Actual Number of Instructional Days Offered	Number of Days		Total Number of Instructional Days	Status					
				Covered by the COVID-19 School Closure	Certification**							
<b>Aspire Vanguard College</b>												
Preparatory Academy:												
Grades 6 through 8	54,000	64,931	132	53		185	In Compliance					
Grades 9 through 12	64,800	64,931	132	53		185	In Compliance					
<b>Aspire Alexander Twilight</b>												
College Preparatory Academy:												
Kindergarten	36,000	54,840	132	53		185	In Compliance					
Grade 1	50,400	54,840	132	53		185	In Compliance					
Grades 2 through 3	50,400	60,975	132	53		185	In Compliance					
Grades 4 through 5	54,000	62,690	132	53		185	In Compliance					
<b>Aspire Alexander Twilight</b>												
Secondary Academy:												
Grades 6 through 8	54,000	64,685	132	53		185	In Compliance					
Grades 9 through 12	64,800	64,685	132	53		185	In Compliance					
<b>Aspire APEX Academy:</b>												
Kindergarten	36,000	58,010	132	53		185	In Compliance					
Grade 1	50,400	58,010	132	53		185	In Compliance					
Grades 2 through 3	50,400	60,080	132	53		185	In Compliance					
Grades 4 through 5	54,000	60,080	132	53		185	In Compliance					
<b>Aspire Antonio Maria Lugo Academy:</b>												
Kindergarten	36,000	61,330	119	61		180	In Compliance					
Grade 1	50,400	61,330	119	61		180	In Compliance					
Grades 2 through 3	50,400	61,330	119	61		180	In Compliance					
Grades 4 through 5	54,000	61,330	119	61		180	In Compliance					
<b>Aspire Ollin University:</b>												
Grades 6 through 8	54,000	67,160	119	61		180	In Compliance					
Grades 9 through 12	64,800	67,160	119	61		180	In Compliance					
<b>Aspire Junior Collegiate Academy:</b>												
Kindergarten	36,000	61,570	119	61		180	In Compliance					
Grade 1	50,400	61,570	119	61		180	In Compliance					
Grades 2 through 3	50,400	61,570	119	61		180	In Compliance					
Grades 4 through 5	54,000	61,570	119	61		180	In Compliance					

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2020

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Grade Level	Required Minutes	2019-20 Minutes Offered*	Number of Days			Status
			Actual Number of Instructional Days Offered	Covered by the COVID-19 School Closure	Total Number of Instructional Days	
<b>Aspire Titan Academy:</b>						
Kindergarten	36,000	60,430	119	61	180	In Compliance
Grade 1	50,400	60,430	119	61	180	In Compliance
Grades 2 through 3	50,400	60,430	119	61	180	In Compliance
Grades 4 through 5	54,000	60,430	119	61	180	In Compliance
<b>Aspire Pacific Academy:</b>						
Grades 6 through 8	54,000	64,815	119	61	180	In Compliance
Grades 9 through 12	64,800	64,815	119	61	180	In Compliance
<b>Aspire Firestone Academy:</b>						
Kindergarten	36,000	60,240	119	61	180	In Compliance
Grade 1	50,400	60,240	119	61	180	In Compliance
Grades 2 through 3	50,400	60,240	119	61	180	In Compliance
Grades 4 through 5	54,000	60,240	119	61	180	In Compliance
<b>Aspire Gateway Academy:</b>						
Kindergarten	36,000	60,240	119	61	180	In Compliance
Grade 1	50,400	60,240	119	61	180	In Compliance
Grades 2 through 3	50,400	60,240	119	61	180	In Compliance
Grades 4 through 5	54,000	60,240	119	61	180	In Compliance
<b>Aspire Tate Academy:</b>						
Kindergarten	36,000	60,430	119	61	180	In Compliance
Grade 1	50,400	60,430	119	61	180	In Compliance
Grades 2 through 3	50,400	60,430	119	61	180	In Compliance
Grades 4 through 5	54,000	60,430	119	61	180	In Compliance
Grade 6	54,000	60,430	119	61	180	In Compliance
<b>Aspire Inskeep Academy:</b>						
Kindergarten	36,000	60,430	119	61	180	In Compliance
Grade 1	50,400	60,430	119	61	180	In Compliance
Grades 2 through 3	50,400	60,430	119	61	180	In Compliance
Grades 4 through 5	54,000	60,430	119	61	180	In Compliance
Grade 6	54,000	60,430	119	61	180	In Compliance

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2020

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Grade Level	Required Minutes	2019-20 Minutes Offered*	Number of Days			Total Number of Instructional Days	Status
			Actual Number of Instructional Days Offered	Covered by the COVID-19 School Closure Certification**	Total Number of Instructional Days		
<b>Aspire Slauson Academy:</b>							
Kindergarten	36,000	60,430	119	61	180	In Compliance	
Grade 1	50,400	60,430	119	61	180	In Compliance	
Grades 2 through 3	50,400	60,430	119	61	180	In Compliance	
Grades 4 through 5	54,000	60,430	119	61	180	In Compliance	
Grade 6	54,000	60,430	119	61	180	In Compliance	
<b>Aspire Centennial College Preparatory Academy:</b>							
Grades 6 through 8	54,000	57,576	118	61	179	In Compliance	

\* The credited minutes covered by the COVID-19 School Closure certification are included in the 2019-20 minutes offered column but were not actually offered due to the COVID-19 School Closure.

\*\* In response to COVID-19, all sites were closed for 53-61 instructional days, March 16, 2020 through June 17, 2020, for which the Organization received a COVID-19 School Closure Certification from the California Department of Education.

**ASPIRE PUBLIC SCHOOLS**  
**CONSOLIDATING STATEMENT OF FINANCIAL POSITION, BY REGION**  
**JUNE 30, 2020**

Page 1 of 2

	School Operations				Administration		<b>Total School Activity</b>
	Bay Area Schools	Central Valley Schools	LA Schools	Tennessee Schools	National Office		
<b>CURRENT ASSETS:</b>							
Cash and cash equivalents	\$ 8,219,353	\$ 5,007,957	\$ 11,063,892	\$ 1,783,798	\$ (2,690,314)	\$ 23,384,686	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-
Accounts receivable	11,403,986	12,806,466	7,092,553	582,763	231,442	32,117,210	
Contributions receivable	1,250	-	-	1,300,000	109	1,301,359	
Prepaid expenses and deposits	(11,127)	347,313	(36,059)	54,139	802,653	1,156,919	
Intercompany receivable	1,545,890	1,455,200	3,666,373	114,764	1,021,255	7,803,482	
Total current assets	21,159,352	19,616,936	21,786,759	3,835,464	(634,855)	65,763,656	
<b>NON-CURRENT ASSETS:</b>							
Restricted cash and cash equivalents	2,025,502	1,000,000	-	-	-	3,025,502	
Investments	-	-	-	-	50,980	50,980	
Deferred rent	318,836	548,977	172,690	-	-	1,040,503	
Property and equipment, net	10,623,818	37,318,767	31,959,748	5,829,560	1,184,942	86,916,835	
<b>TOTAL ASSETS</b>	<b>\$ 34,127,508</b>	<b>\$ 58,484,680</b>	<b>\$ 53,919,197</b>	<b>\$ 9,665,024</b>	<b>\$ 601,067</b>	<b>\$ 156,797,476</b>	
<b>CURRENT LIABILITIES:</b>							
Accounts payable	\$ 1,660,982	\$ 2,086,143	\$ 1,603,688	\$ 807,663	\$ 4,555,539	\$ 10,714,015	
Accrued expenses	1,752,922	2,081,394	3,238,791	157,029	1,450,227	8,680,363	
Deferred revenue	19,169	107,593	-	30,000	-	156,762	
Line of credit	-	-	-	-	3,500,000	3,500,000	
Debt, current	100,000	160,065	506,870	134,924	-	901,859	
Intercompany payable	1,554,623	4,175,000	36,816	338,666	641,427	6,746,532	
Total current liabilities	5,087,696	8,610,195	5,386,165	1,468,282	10,147,193	30,699,531	
<b>LONG-TERM LIABILITIES:</b>							
Deferred rent	-	239,281	1,087,734	-	-	1,327,015	
Capital lease	-	17,937,179	-	-	-	17,937,179	
Debt, net	6,397,192	3,097,468	14,488,538	4,179,033	-	28,162,231	
Total liabilities	11,484,888	29,884,123	20,962,437	5,647,315	10,147,193	78,125,956	
<b>NET ASSETS:</b>							
Without donor restrictions	19,944,316	26,741,138	31,473,918	3,667,709	(9,546,126)	72,280,955	
With donor restrictions	2,698,304	1,859,419	1,482,842	350,000	-	6,390,565	
Total net assets	22,642,620	28,600,557	32,956,760	4,017,709	(9,546,126)	78,671,520	
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 34,127,508</b>	<b>\$ 58,484,680</b>	<b>\$ 53,919,197</b>	<b>\$ 9,665,024</b>	<b>\$ 601,067</b>	<b>\$ 156,797,476</b>	

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION, BY REGION

JUNE 30, 2020

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	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$ -	\$ 2,726,816	\$ -	\$ 26,111,502
Restricted cash and cash equivalents	3,281,401	-	-	3,281,401
Accounts receivable	553,750	-	-	32,670,960
Contributions receivable	-	296,357	-	1,597,716
Prepaid expenses and deposits	-	-	-	1,156,919
Intercompany receivable	-	415,266	(8,218,748)	-
Total current assets	3,835,151	3,438,439	(8,218,748)	64,818,498
<b>NON-CURRENT ASSETS:</b>				
Restricted cash and cash equivalents	6,933,502	-	-	9,959,004
Investments	-	-	-	50,980
Deferred rent	23,297	-	(1,063,800)	-
Property and equipment, net	94,148,946	-	(1,032,128)	180,033,653
<b>TOTAL ASSETS</b>	<b>\$ 104,940,896</b>	<b>\$ 3,438,439</b>	<b>\$ (10,314,676)</b>	<b>\$ 254,862,135</b>
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ -	\$ 100,900	\$ -	\$ 10,814,915
Accrued expenses	2,029,167	-	-	10,709,530
Deferred revenue	-	-	-	156,762
Line of credit	-	-	-	3,500,000
Debt, current	1,775,000	-	-	2,676,859
Intercompany payable	-	1,472,216	(8,218,748)	-
Total current liabilities	3,804,167	1,573,116	(8,218,748)	27,858,066
<b>LONG-TERM LIABILITIES:</b>				
Deferred rent	651,373	-	(1,063,800)	914,588
Capital lease	-	-	-	17,937,179
Debt, net	104,550,334	300,000	-	133,012,565
Total liabilities	109,005,874	1,873,116	(9,282,548)	179,722,398
<b>NET ASSETS:</b>				
Without donor restrictions	(4,064,978)	1,204,274	(1,032,128)	68,388,123
With donor restrictions	-	361,049	-	6,751,614
Total net assets	(4,064,978)	1,565,323	(1,032,128)	75,139,737
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 104,940,896</b>	<b>\$ 3,438,439</b>	<b>\$ (10,314,676)</b>	<b>\$ 254,862,135</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF ACTIVITIES, BY REGION YEAR ENDED JUNE 30, 2020

Page 1 of 2

	School Operations				Administration		Total School Activity
	Bay Area Schools	Central Valley Schools	LA Schools	Tennessee Schools	National Office		
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>							
<b>SUPPORT AND REVENUE:</b>							
Private grants and contributions	\$ 173,662	\$ 20,473	\$ 506	\$ 2,356,100	\$ (19,667)	\$ 2,531,074	
Federal revenue	5,009,527	5,796,370	5,602,450	2,695,164	171,997		19,275,508
California state revenue							
State aid portion of general purpose funding	34,563,672	45,929,513	33,423,010	-	-	113,916,195	
All other state revenue	4,510,694	5,987,904	3,217,845	-	8	13,716,451	
Tennessee state revenue							
Basic education program funding	-	-	-	16,761,389	-	16,761,389	
All other state revenue	-	-	-	341,711	-	341,711	
Local revenue:							
Cash in-lieu of property taxes	9,915,633	10,733,044	13,546,006	-	-	34,194,683	
Interest income	56,654	64,639	68,073	43,127	1,175	233,668	
Gain on sale of common stock	-	-	-	-	32,246	32,246	
All other local revenue	1,441,822	140,950	132,237	-	698,083	2,413,092	
Other revenues	329,489	576,550	181,875	48,589	183,755	1,320,258	
Subtotal	56,001,153	69,249,443	56,172,002	22,246,080	1,067,597	204,736,275	
Net assets released from restrictions	<u>7,779,442</u>	<u>5,709,463</u>	<u>6,898,286</u>	<u>1,658,384</u>	<u>2,613,417</u>	<u>24,658,992</u>	
Total support and revenue	<u>63,780,595</u>	<u>74,958,906</u>	<u>63,070,288</u>	<u>23,904,464</u>	<u>3,681,014</u>	<u>229,395,267</u>	
<b>EXPENSES AND LOSSES</b>							
<b>PROGRAM EXPENSES:</b>							
Educational programs	<u>58,688,797</u>	<u>69,373,310</u>	<u>57,464,351</u>	<u>19,015,918</u>	<u>6,830,291</u>	<u>211,372,667</u>	
<b>SUPPORTING SERVICES:</b>							
Site support	57,287	40,605	107,538	2,194,995	10,054,900	12,455,325	
Development and expansion	2,430,396	-	-	-	476,105	2,906,501	
Fundraising	-	-	-	-	-	-	
Administration and general	57,287	40,605	107,538	707,996	3,188,369	4,101,795	
Cost allocations	4,639,871	5,912,163	5,105,304	-	(15,657,338)	-	
Total supporting services	<u>7,184,841</u>	<u>5,993,373</u>	<u>5,320,380</u>	<u>2,902,991</u>	<u>(1,937,964)</u>	<u>19,463,621</u>	
Total expenses	<u>65,873,638</u>	<u>75,366,683</u>	<u>62,784,731</u>	<u>21,918,909</u>	<u>4,892,327</u>	<u>230,836,288</u>	
Contributions to others	-	-	-	-	3,505,000	-	3,505,000
Total expenses and losses	<u>65,873,638</u>	<u>75,366,683</u>	<u>62,784,731</u>	<u>25,423,909</u>	<u>4,892,327</u>	<u>234,341,288</u>	
<b>TRANSFERS BETWEEN AFFILIATES</b>							
Increase (Decrease) in Net Assets without Donor Restrictions	<u>(2,093,043)</u>	<u>(407,777)</u>	<u>285,557</u>	<u>(1,519,445)</u>	<u>(1,211,313)</u>	<u>(4,946,021)</u>	
<b>NET ASSETS WITH DONOR RESTRICTIONS:</b>							
Private grants and contributions	-	-	-	579,000	-	579,000	
Federal and state revenue	8,419,592	6,099,283	6,986,000	-	-	21,504,875	
Return of grant funds	(2,490,993)	(38)	-	-	-	(2,491,031)	
Interfund transfers	(1,765,795)	(75,582)	(772,040)	-	2,613,417	-	
Net assets released from restrictions	(7,779,442)	(5,709,463)	(6,898,286)	(1,658,384)	(2,613,417)	(24,658,992)	
Increase (Decrease) in Net Assets with Donor Restrictions	<u>(3,616,638)</u>	<u>314,200</u>	<u>(684,326)</u>	<u>(1,079,384)</u>	<u>-</u>	<u>(5,066,148)</u>	
<b>INCREASE (DECREASE) IN NET ASSETS</b>							
NET ASSETS - Beginning of Year	<u>28,352,301</u>	<u>28,694,134</u>	<u>33,355,529</u>	<u>6,616,538</u>	<u>(8,334,813)</u>	<u>88,683,689</u>	
NET ASSETS - End of Year	<u>\$ 22,642,620</u>	<u>\$ 28,600,557</u>	<u>\$ 32,956,760</u>	<u>\$ 4,017,709</u>	<u>\$ (9,546,126)</u>	<u>\$ 78,671,520</u>	

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF ACTIVITIES, BY REGION YEAR ENDED JUNE 30, 2020

Page 2 of 2

	<b>CFC, Inc.</b>	<b>Aspire Foundation</b>	<b>Eliminations</b>	<b>Total Consolidated</b>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>				
<b>SUPPORT AND REVENUE:</b>				
Private grants and contributions	\$ -	\$ 2,581,013	\$ -	\$ 5,112,087
Federal revenue	- -	- -	- -	19,275,508
California State revenue				
State aid portion of general purpose funding	- -	- -	- -	113,916,195
All other state revenue	- -	- -	- -	13,716,451
Tennessee State revenue				
Basic education program funding	- -	- -	- -	16,761,389
All other state revenue	- -	- -	- -	341,711
Local revenue:				
Cash in-lieu of property taxes	- -	- -	- -	34,194,683
Interest income	128,669	- -	- -	362,337
Gain on sale of common stock	- -	- -	- -	32,246
All other local revenue	- -	- -	(698,073)	1,715,019
Other revenues	6,713,760	- -	(6,644,523)	1,389,495
Subtotal	6,842,429	2,581,013	(7,342,596)	206,817,121
Net assets released from restrictions	- -	1,215,218	- -	25,874,210
Total support and revenue	6,842,429	3,796,231	(7,342,596)	232,691,331
<b>EXPENSES AND LOSSES</b>				
<b>PROGRAM EXPENSES:</b>				
Educational programs	8,127,084	273,724	(7,342,596)	212,430,879
<b>SUPPORTING SERVICES:</b>				
Site support	- -	- -	- -	12,455,325
Development and expansion	- -	- -	- -	2,906,501
Fundraising	- -	2,078,944	- -	2,078,944
Administration and general	- -	239,289	- -	4,341,084
Cost allocations	- -	- -	- -	- -
Total supporting services	- -	2,318,233	- -	21,781,854
Total expenses	8,127,084	2,591,957	(7,342,596)	234,212,733
Contributions to others	- -	- -	- -	3,505,000
Total expenses and losses	8,127,084	2,591,957	(7,342,596)	237,717,733
<b>TRANSFERS BETWEEN AFFILIATES</b>				
<b>Increase (Decrease) in Net Assets without Donor Restrictions</b>	(1,284,655)	1,204,274	- -	(5,026,402)
<b>NET ASSETS WITH DONOR RESTRICTIONS:</b>				
Private grants and contributions	- -	1,576,267	- -	2,155,267
Federal and state revenue	- -	- -	- -	21,504,875
Return of grant funds	- -	- -	- -	(2,491,031)
Interfund transfers	- -	- -	- -	- -
Net assets released from restrictions	- -	(1,215,218)	- -	(25,874,210)
<b>Increase (Decrease) in Net Assets with Donor Restrictions</b>	- -	361,049	- -	(4,705,099)
<b>INCREASE (DECREASE) IN NET ASSETS</b>	(1,284,655)	1,565,323	- -	(9,731,501)
<b>NET ASSETS - Beginning of Year</b>	(2,780,323)	- -	(1,032,128)	84,871,238
<b>NET ASSETS - End of Year</b>	\$ (4,064,978)	\$ 1,565,323	\$ (1,032,128)	\$ 75,139,737

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2020

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	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter School	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Aspire Richmond California College Prep Academy	Aspire Richmond Technology Academy	Aspire Golden State College Prep Academy	Aspire ERES Academy
<b>CURRENT ASSETS:</b>									
Cash and cash equivalents	\$ 623,011	\$ 600,804	\$ 229,336	\$ 159,981	\$ 568,441	\$ 496,851	\$ 53,428	\$ 1,157,792	\$ 3,702,062
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	824,761	1,312,635	2,871,464	752,226	953,380	796,197	1,072,782	1,511,273	631,543
Contributions receivable	-	-	1,250	-	-	-	-	-	-
Prepaid expenses and deposits	10,589	(5,649)	(6,225)	7,065	(6,569)	(6,631)	(3,426)	(7,266)	(1,811)
Intercompany receivable	130,501	-	1,200	9,902	681,526	50,000	-	-	14,211
Total current assets	1,588,862	1,907,790	3,097,025	929,174	2,196,778	1,336,417	1,122,784	2,661,799	4,346,005
<b>NON-CURRENT ASSETS:</b>									
Restricted cash and cash equivalents	-	-	-	375,000	-	-	-	-	1,275,502
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	-	99,215	77,241	-	-	-	-	142,380	-
Property and equipment, net	101,774	576,022	5,477,283	29,864	611,064	170,241	1,044,489	2,538,733	16,973
<b>TOTAL ASSETS</b>	<b>\$ 1,690,636</b>	<b>\$ 2,583,027</b>	<b>\$ 8,651,549</b>	<b>\$ 1,334,038</b>	<b>\$ 2,807,842</b>	<b>\$ 1,506,658</b>	<b>\$ 2,167,273</b>	<b>\$ 5,342,912</b>	<b>\$ 5,638,480</b>
<b>CURRENT LIABILITIES:</b>									
Accounts payable	\$ 52,354	\$ 169,661	\$ 262,332	\$ 53,662	\$ 317,768	\$ 38,347	\$ 391,756	\$ 219,822	\$ 53,681
Accrued expenses	149,227	125,498	185,697	94,999	186,063	436,238	199,218	164,887	75,890
Deferred revenue	-	-	-	-	-	-	-	-	-
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	-	-	-	-	-	50,000	50,000	-	-
Intercompany payable	-	-	750,000	-	-	-	50,000	-	475,000
Total current liabilities	201,581	295,159	1,198,029	148,661	503,831	524,585	690,974	384,709	604,571
<b>LONG-TERM LIABILITIES:</b>									
Deferred rent	-	-	-	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-	-	-	-
Debt, net	-	-	-	-	-	100,004	100,004	-	6,197,184
Total liabilities	201,581	295,159	1,198,029	148,661	503,831	624,589	790,978	384,709	6,801,755
<b>NET ASSETS:</b>									
Without donor restrictions	1,309,757	2,285,862	7,217,522	738,252	2,283,458	803,484	1,315,157	4,949,764	(2,445,264)
With donor restrictions	179,298	2,006	235,998	447,125	20,553	78,585	61,138	8,439	1,281,989
Total net assets	1,489,055	2,287,868	7,453,520	1,185,377	2,304,011	882,069	1,376,295	4,958,203	(1,163,275)
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,690,636</b>	<b>\$ 2,583,027</b>	<b>\$ 8,651,549</b>	<b>\$ 1,334,038</b>	<b>\$ 2,807,842</b>	<b>\$ 1,506,658</b>	<b>\$ 2,167,273</b>	<b>\$ 5,342,912</b>	<b>\$ 5,638,480</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2020

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	Aspire College Academy	Bay Area Regional Office	Total Bay Area Region	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Prep Academy	Aspire Benjamin Holt Middle School
<b>CURRENT ASSETS:</b>									
Cash and cash equivalents	\$ 1,162	\$ 626,485	\$ 8,219,353	\$ 399,837	\$ 11,919	\$ 96,494	\$ 160,423	\$ 1,119,680	\$ 1,204,772
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	640,915	36,810	11,403,986	679,370	795,280	738,709	770,913	853,005	705,336
Contributions receivable	-	-	1,250	-	-	-	-	-	-
Prepaid expenses and deposits	7,677	1,119	(11,127)	(4,351)	118,226	9,084	(4,226)	(6,071)	(7,228)
Intercompany receivable	19,800	638,750	1,545,890	-	-	-	-	275,000	-
Total current assets	669,554	1,303,164	21,159,352	1,074,856	925,425	844,287	927,110	2,241,614	1,902,880
<b>NON-CURRENT ASSETS:</b>									
Restricted cash and cash equivalents	375,000	-	2,025,502	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	-	-	318,836	-	-	-	-	211,482	-
Property and equipment, net	47,627	9,748	10,623,818	1,017,568	7,022,868	553,932	615,994	660,024	268,206
<b>TOTAL ASSETS</b>	<b>\$ 1,092,181</b>	<b>\$ 1,312,912</b>	<b>\$ 34,127,508</b>	<b>\$ 2,092,424</b>	<b>\$ 7,948,293</b>	<b>\$ 1,398,219</b>	<b>\$ 1,754,586</b>	<b>\$ 2,901,638</b>	<b>\$ 2,171,086</b>
<b>CURRENT LIABILITIES:</b>									
Accounts payable	\$ 59,510	\$ 42,089	\$ 1,660,982	\$ 98,206	\$ 57,507	\$ 149,470	\$ 71,100	\$ 145,494	\$ 60,120
Accrued expenses	103,865	31,340	1,752,922	94,492	360,252	95,345	98,421	116,164	116,355
Deferred revenue	3,070	16,099	19,169	-	42,531	-	-	-	-
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	-	-	100,000	-	-	-	-	-	-
Intercompany payable	144,800	134,823	1,554,623	-	275,000	-	-	-	-
Total current liabilities	311,245	224,351	5,087,696	192,698	735,290	244,815	169,521	261,658	176,475
<b>LONG-TERM LIABILITIES:</b>									
Deferred rent	-	-	-	-	-	-	-	60,006	174,772
Capital lease	-	-	-	-	7,174,872	-	-	-	-
Debt, net	-	-	6,397,192	-	-	-	-	-	-
Total liabilities	311,245	224,351	11,484,888	192,698	7,910,162	244,815	169,521	321,664	351,247
<b>NET ASSETS:</b>									
Without donor restrictions	397,763	1,088,561	19,944,316	1,899,726	38,130	1,109,732	1,585,065	2,579,974	1,691,445
With donor restrictions	383,173	-	2,698,304	-	1	43,672	-	-	128,394
Total net assets	780,936	1,088,561	22,642,620	1,899,726	38,131	1,153,404	1,585,065	2,579,974	1,819,839
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,092,181</b>	<b>\$ 1,312,912</b>	<b>\$ 34,127,508</b>	<b>\$ 2,092,424</b>	<b>\$ 7,948,293</b>	<b>\$ 1,398,219</b>	<b>\$ 1,754,586</b>	<b>\$ 2,901,638</b>	<b>\$ 2,171,086</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2020

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	Aspire Capitol Heights Academy	Aspire Rosa Parks Academy	Aspire Langston Hughes Academy	Aspire Port City Academy	Aspire Vanguard College Prep Academy	Aspire Alexander Twilight College Prep Academy	Aspire Alexander Twilight Secondary Academy	Aspire APEX Academy	Central Valley Regional Office
<b>CURRENT ASSETS:</b>									
Cash and cash equivalents	\$ 23,944	\$ 535,074	\$ 60,050	\$ 848,801	\$ 4,616	\$ 23,359	\$ 18,743	\$ 13,875	\$ 486,370
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	626,427	789,968	1,658,831	881,437	1,445,307	1,005,842	1,168,263	633,091	54,687
Contributions receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	124,738	(4,619)	(9,920)	20,454	116,553	1,174	(5,851)	(2,994)	2,344
Intercompany receivable	3,300	1,175,000	-	-	-	1,900	-	-	-
Total current assets	778,409	2,495,423	1,708,961	1,750,692	1,566,476	1,032,275	1,181,155	643,972	543,401
<b>NON-CURRENT ASSETS:</b>									
Restricted cash and cash equivalents	1,000,000	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	-	-	125,979	106,523	-	104,993	-	-	-
Property and equipment, net	735,099	8,184,342	3,870,119	1,035,295	10,460,958	1,141,861	1,115,386	572,127	64,988
<b>TOTAL ASSETS</b>	<b>\$ 2,513,508</b>	<b>\$ 10,679,765</b>	<b>\$ 5,705,059</b>	<b>\$ 2,892,510</b>	<b>\$ 12,027,434</b>	<b>\$ 2,279,129</b>	<b>\$ 2,296,541</b>	<b>\$ 1,216,099</b>	<b>\$ 608,389</b>
<b>CURRENT LIABILITIES:</b>									
Accounts payable	\$ 35,775	\$ 70,416	\$ 561,934	\$ 231,718	\$ 109,336	\$ 196,525	\$ 207,691	\$ 73,300	\$ 17,551
Accrued expenses	63,131	95,053	167,162	100,234	501,485	88,765	91,534	63,017	29,984
Deferred revenue	-	-	-	-	42,531	22,531	-	-	-
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	-	160,065	-	-	-	-	-	-	-
Intercompany payable	975,000	-	-	-	1,175,000	600,000	600,000	550,000	-
Total current liabilities	1,073,906	325,534	729,096	331,952	1,828,352	907,821	899,225	686,317	47,535
<b>LONG-TERM LIABILITIES:</b>									
Deferred rent	-	-	-	-	-	-	4,503	-	-
Capital lease	-	-	-	-	10,762,307	-	-	-	-
Debt, net	-	3,097,468	-	-	-	-	-	-	-
Total liabilities	1,073,906	3,423,002	729,096	331,952	12,590,659	907,821	903,728	686,317	47,535
<b>NET ASSETS:</b>									
Without donor restrictions	187,778	7,092,819	4,908,267	2,479,773	(591,000)	1,332,174	1,336,619	529,782	560,854
With donor restrictions	1,251,824	163,944	67,696	80,785	27,775	39,134	56,194	-	-
Total net assets	1,439,602	7,256,763	4,975,963	2,560,558	(563,225)	1,371,308	1,392,813	529,782	560,854
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 2,513,508</b>	<b>\$ 10,679,765</b>	<b>\$ 5,705,059</b>	<b>\$ 2,892,510</b>	<b>\$ 12,027,434</b>	<b>\$ 2,279,129</b>	<b>\$ 2,296,541</b>	<b>\$ 1,216,099</b>	<b>\$ 608,389</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2020

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	Total Central Valley Region	Aspire Antonio Maria Lugo Academy	Aspire Ollin University Preparatory Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy	Aspire Tate Academy
<b>CURRENT ASSETS:</b>									
Cash and cash equivalents	\$ 5,007,957	\$ 727,802	\$ 1,198,213	\$ 1,272,886	\$ 909,863	\$ 900,237	\$ 632,722	\$ 766,689	\$ 471,860
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	12,806,466	692,497	1,005,023	507,287	472,283	798,029	690,325	603,871	515,430
Contributions receivable	-	-	-	-	-	-	-	-	-
Prepaid expenses and deposits	347,313	(4,606)	(6,247)	(3,540)	(3,485)	(7,026)	(3,572)	(4,163)	(3,760)
Intercompany receivable	1,455,200	33,459	10,380	-	4,250	5,400	555,500	603,500	600,000
Total current assets	19,616,936	1,449,152	2,207,369	1,776,633	1,382,911	1,696,640	1,874,975	1,969,897	1,583,530
<b>NON-CURRENT ASSETS:</b>									
Restricted cash and cash equivalents	1,000,000	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-
Deferred rent	548,977	-	-	85,285	87,405	-	-	-	-
Property and equipment, net	37,318,767	14,363,312	15,718,319	294,190	343,590	375,803	105,159	108,822	91,460
<b>TOTAL ASSETS</b>	<b>\$ 58,484,680</b>	<b>\$ 15,812,464</b>	<b>\$ 17,925,688</b>	<b>\$ 2,156,108</b>	<b>\$ 1,813,906</b>	<b>\$ 2,072,443</b>	<b>\$ 1,980,134</b>	<b>\$ 2,078,719</b>	<b>\$ 1,674,990</b>
<b>CURRENT LIABILITIES:</b>									
Accounts payable	\$ 2,086,143	\$ 129,973	\$ 305,765	\$ 78,754	\$ 62,778	\$ 163,897	\$ 153,355	\$ 159,306	\$ 174,433
Accrued expenses	2,081,394	367,295	221,649	390,110	366,412	217,046	160,135	139,701	168,788
Deferred revenue	107,593	-	-	-	-	-	-	-	-
Line of credit	-	-	-	-	-	-	-	-	-
Debt, current	160,065	224,274	282,596	-	-	-	-	-	-
Intercompany payable	4,175,000	(12,545)	49,361	-	-	-	-	-	-
Total current liabilities	8,610,195	708,997	859,371	468,864	429,190	380,943	313,490	299,007	343,221
<b>LONG-TERM LIABILITIES:</b>									
Deferred rent	239,281	-	-	-	-	173,146	-	-	-
Capital lease	17,937,179	-	-	-	-	-	-	-	-
Debt, net	3,097,468	7,056,561	7,431,977	-	-	-	-	-	-
Total liabilities	29,884,123	7,765,558	8,291,348	468,864	429,190	554,089	313,490	299,007	343,221
<b>NET ASSETS:</b>									
Without donor restrictions	26,741,138	7,966,301	9,634,340	1,565,559	1,297,662	1,518,354	1,460,837	1,589,637	1,106,174
With donor restrictions	1,859,419	80,605	-	121,685	87,054	-	205,807	190,075	225,595
Total net assets	28,600,557	8,046,906	9,634,340	1,687,244	1,384,716	1,518,354	1,666,644	1,779,712	1,331,769
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 58,484,680</b>	<b>\$ 15,812,464</b>	<b>\$ 17,925,688</b>	<b>\$ 2,156,108</b>	<b>\$ 1,813,906</b>	<b>\$ 2,072,443</b>	<b>\$ 1,980,134</b>	<b>\$ 2,078,719</b>	<b>\$ 1,674,990</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2020

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	Aspire Centennial College								
	Aspire Inskeep Academy	Aspire Slauson Academy	Preparatory Academy	LA Regional Office	Total LA Region	National Office	Total Aspire Public Schools	Aspire Hanley Middle	Aspire Hanley Elementary
<b>CURRENT ASSETS:</b>									
Cash and cash equivalents	\$ 713,031	\$ 531,697	\$ 800,980	\$ 2,137,912	\$ 11,063,892	\$ (2,690,314)	\$ 21,600,888	\$ 323,832	\$ 531,483
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-
Accounts receivable	532,678	578,978	655,306	40,846	7,092,553	231,442	31,534,447	69,150	224,199
Contributions receivable	-	-	-	-	-	109	1,359	-	-
Prepaid expenses and deposits	(3,871)	(3,338)	(6,047)	13,596	(36,059)	802,653	1,102,780	1,463	3,858
Intercompany receivable	-	477,600	1,375,900	384	3,666,373	1,021,255	7,688,718	7,000	3,700
Total current assets	1,241,838	1,584,937	2,826,139	2,192,738	21,786,759	(634,855)	61,928,192	401,445	763,240
<b>NON-CURRENT ASSETS:</b>									
Restricted cash and cash equivalents	-	-	-	-	-	-	3,025,502	-	-
Investments	-	-	-	-	-	50,980	50,980	-	-
Deferred rent	-	-	-	-	172,690	-	1,040,503	-	-
Property and equipment, net	67,225	91,165	377,190	23,513	31,959,748	1,184,942	81,087,275	106,776	85,524
<b>TOTAL ASSETS</b>	<b>\$ 1,309,063</b>	<b>\$ 1,676,102</b>	<b>\$ 3,203,329</b>	<b>\$ 2,216,251</b>	<b>\$ 53,919,197</b>	<b>\$ 601,067</b>	<b>\$ 147,132,452</b>	<b>\$ 508,221</b>	<b>\$ 848,764</b>
<b>CURRENT LIABILITIES:</b>									
Accounts payable	\$ 156,089	\$ 157,812	\$ 52,435	\$ 9,091	\$ 1,603,688	\$ 4,555,539	\$ 9,906,352	\$ 77,436	\$ 169,225
Accrued expenses	163,322	103,209	921,382	19,742	3,238,791	1,450,227	8,523,334	3,766	2,941
Deferred revenue	-	-	-	-	-	-	126,762	-	30,000
Line of credit	-	-	-	-	-	3,500,000	3,500,000	-	-
Debt, current	-	-	-	-	506,870	-	766,935	-	-
Intercompany payable	-	-	-	-	36,816	641,427	6,407,866	17,938	35,690
Total current liabilities	319,411	261,021	973,817	28,833	5,386,165	10,147,193	29,231,249	99,140	237,856
<b>LONG-TERM LIABILITIES:</b>									
Deferred rent	-	-	914,588	-	1,087,734	-	1,327,015	-	-
Capital lease	-	-	-	-	-	-	17,937,179	-	-
Debt, net	-	-	-	-	14,488,538	-	23,983,198	-	-
Total liabilities	319,411	261,021	1,888,405	28,833	20,962,437	10,147,193	72,478,641	99,140	237,856
<b>NET ASSETS:</b>									
Without donor restrictions	739,897	1,190,836	1,216,903	2,187,418	31,473,918	(9,546,126)	68,613,246	409,081	610,908
With donor restrictions	249,755	224,245	98,021	-	1,482,842	-	6,040,565	-	-
Total net assets	989,652	1,415,081	1,314,924	2,187,418	32,956,760	(9,546,126)	74,653,811	409,081	610,908
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,309,063</b>	<b>\$ 1,676,102</b>	<b>\$ 3,203,329</b>	<b>\$ 2,216,251</b>	<b>\$ 53,919,197</b>	<b>\$ 601,067</b>	<b>\$ 147,132,452</b>	<b>\$ 508,221</b>	<b>\$ 848,764</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FINANCIAL POSITION JUNE 30, 2020

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	Aspire Coleman Elementary	Aspire East Academy	Tennessee Regional Office	Total Aspire TN, LLC	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$ 316,345	\$ 216,304	\$ 395,834	\$ 1,783,798	\$ -	\$ 2,726,816	\$ -	\$ 26,111,502
Restricted cash and cash equivalents	-	-	-	-	3,281,401	-	-	3,281,401
Accounts receivable	239,610	2,883	46,921	582,763	553,750	-	-	32,670,960
Contributions receivable	-	-	1,300,000	1,300,000	-	296,357	-	1,597,716
Prepaid expenses and deposits	4,788	3,192	40,838	54,139	-	-	-	1,156,919
Intercompany receivable	6,350	3,000	94,714	114,764	-	415,266	(8,218,748)	-
Total current assets	567,093	225,379	1,878,307	3,835,464	3,835,151	3,438,439	(8,218,748)	64,818,498
<b>NON-CURRENT ASSETS:</b>								
Restricted cash and cash equivalents	-	-	-	-	6,933,502	-	-	9,959,004
Investments	-	-	-	-	-	-	-	50,980
Deferred rent	-	-	-	-	23,297	-	(1,063,800)	-
Property and equipment, net	480,372	5,105,581	51,307	5,829,560	94,148,946	-	(1,032,128)	180,033,653
<b>TOTAL ASSETS</b>	<b>\$ 1,047,465</b>	<b>\$ 5,330,960</b>	<b>\$ 1,929,614</b>	<b>\$ 9,665,024</b>	<b>\$104,940,896</b>	<b>\$ 3,438,439</b>	<b>\$(10,314,676)</b>	<b>\$254,862,135</b>
<b>CURRENT LIABILITIES:</b>								
Accounts payable	\$ 191,605	\$ 126,035	\$ 243,362	\$ 807,663	\$ -	\$ 100,900	\$ -	\$ 10,814,915
Accrued expenses	11,949	20,046	118,327	157,029	2,029,167	-	-	10,709,530
Deferred revenue	-	-	-	30,000	-	-	-	156,762
Line of credit	-	-	-	-	-	-	-	3,500,000
Debt, current	-	134,924	-	134,924	1,775,000	-	-	2,676,859
Intercompany payable	61,697	39,426	183,915	338,666	-	1,472,216	(8,218,748)	-
Total current liabilities	265,251	320,431	545,604	1,468,282	3,804,167	1,573,116	(8,218,748)	27,858,066
<b>LONG-TERM LIABILITIES:</b>								
Deferred rent	-	-	-	-	651,373	-	(1,063,800)	914,588
Capital lease	-	-	-	-	-	-	-	17,937,179
Debt, net	-	4,179,033	-	4,179,033	104,550,334	300,000	-	133,012,565
Total liabilities	265,251	4,499,464	545,604	5,647,315	109,005,874	1,873,116	(9,282,548)	179,722,398
<b>NET ASSETS:</b>								
Without donor restrictions	782,214	831,496	1,034,010	3,667,709	(4,064,978)	1,204,274	(1,032,128)	68,388,123
With donor restrictions	-	-	350,000	350,000	-	361,049	-	6,751,614
Total net assets	782,214	831,496	1,384,010	4,017,709	(4,064,978)	1,565,323	(1,032,128)	75,139,737
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,047,465</b>	<b>\$ 5,330,960</b>	<b>\$ 1,929,614</b>	<b>\$ 9,665,024</b>	<b>\$104,940,896</b>	<b>\$ 3,438,439</b>	<b>\$(10,314,676)</b>	<b>\$254,862,135</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

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	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter School	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Aspire Richmond California College Prep Academy	Aspire Richmond Technology Academy	Aspire Golden State College Prep Academy	Aspire ERES Academy
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>									
<b>SUPPORT AND REVENUE:</b>									
Private grants and contributions	\$ -	\$ 3,800	\$ 159,769	\$ -	\$ -	\$ 150	\$ 725	\$ 3,800	\$ 5,418
Federal revenue	453,125	435,766	920,343	294,610	442,304	317,296	971,328	500,270	442,814
California state revenue:									
State aid portion of general purpose funding	2,951,662	4,053,021	6,342,705	2,169,916	3,881,332	4,079,124	2,600,855	4,588,912	1,657,949
All other state revenue	492,973	629,573	544,086	359,386	276,857	522,826	454,460	660,379	259,671
Tennessee state revenue:									
Basic education program funding	-	-	-	-	-	-	-	-	-
All other state revenue	-	-	-	-	-	-	-	-	-
Local revenue:									
Cash in-lieu of property taxes	1,030,559	1,325,571	-	714,421	1,413,796	1,571,800	1,048,231	1,495,209	591,985
Interest income	4,461	3,067	24,310	5,171	5,239	106	-	5,502	-
Gain on sale of common stock	-	-	-	-	-	-	-	-	-
All other local revenue	69,371	293,178	11,506	53,804	97,590	155,325	133,566	497,115	82,152
Other revenues	11,343	7,281	122,805	1,298	87,526	9,298	51,698	9,379	10,181
Subtotal	5,013,494	6,751,257	8,125,524	3,598,606	6,204,644	6,655,925	5,260,863	7,760,566	3,050,170
Net assets released from restrictions	365,426	1,046,220	1,360,566	688,191	1,036,983	583,897	473,316	876,404	580,213
Total support and revenue	5,378,920	7,797,477	9,486,090	4,286,797	7,241,627	7,239,822	5,734,179	8,636,970	3,630,383
<b>EXPENSES AND LOSSES</b>									
<b>PROGRAM EXPENSES:</b>									
Educational programs	5,273,586	6,920,476	8,954,962	3,885,500	6,712,423	6,529,534	4,622,830	7,554,940	3,291,214
<b>SUPPORTING SERVICES:</b>									
Site support	-	-	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	2,430,396
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	-	-	-	-	-
Cost allocations	588,708	796,858	942,237	399,322	762,052	781,392	540,492	886,290	335,955
Total supporting services	588,708	796,858	942,237	399,322	762,052	781,392	540,492	886,290	2,766,351
Total expenses	5,862,294	7,717,334	9,897,199	4,284,822	7,474,475	7,310,926	5,163,322	8,441,230	6,057,565
Contributions to others	-	-	-	-	-	-	-	-	-
Total expenses and losses	5,862,294	7,717,334	9,897,199	4,284,822	7,474,475	7,310,926	5,163,322	8,441,230	6,057,565
<b>Increase (Decrease) in Net Assets without Donor Restrictions</b>	(483,374)	80,143	(411,109)	1,975	(232,848)	(71,104)	570,857	195,740	(2,427,182)
<b>NET ASSETS WITH DONOR RESTRICTIONS:</b>									
Private grants and contributions									
Federal and state revenue	403,971	1,118,823	1,449,260	737,042	1,119,047	678,892	536,801	961,120	681,241
Return of grant funds	-	-	-	-	-	-	-	-	(2,490,993)
Interfund transfers	(70,313)	(90,213)	(109,847)	(548,850)	(96,408)	(94,995)	(63,485)	(101,816)	(40,431)
Net assets released from restrictions	(365,426)	(1,046,220)	(1,360,566)	(688,191)	(1,036,983)	(583,897)	(473,316)	(876,404)	(580,213)
<b>Increase (Decrease) in Net Assets with Donor Restrictions</b>	(31,768)	(17,610)	(21,153)	(499,999)	(14,344)	-	-	(17,100)	(2,430,396)
<b>INCREASE (DECREASE) IN NET ASSETS</b>	(515,142)	62,533	(432,262)	(498,024)	(247,192)	(71,104)	570,857	178,640	(4,857,578)
<b>NET ASSETS - Beginning of Year</b>	2,004,197	2,225,335	7,885,782	1,683,401	2,551,203	953,173	805,438	4,779,563	3,694,303
<b>NET ASSETS - End of Year</b>	<b>\$ 1,489,055</b>	<b>\$ 2,287,868</b>	<b>\$ 7,453,520</b>	<b>\$ 1,185,377</b>	<b>\$ 2,304,011</b>	<b>\$ 882,069</b>	<b>\$ 1,376,295</b>	<b>\$ 4,958,203</b>	<b>\$ (1,163,275)</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

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	Aspire College Academy	Bay Area Regional Office	Total Bay Area Region	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Prep Academy	Aspire Benjamin Holt Middle School
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>									
<b>SUPPORT AND REVENUE:</b>									
Private grants and contributions	\$ -	\$ -	\$ 173,662	\$ 14,272	\$ -	\$ -	\$ -	\$ -	\$ 140
Federal revenue	231,671	-	5,009,527	198,343	282,554	300,189	288,090	201,636	281,515
California state revenue:									
State aid portion of general purpose funding	2,238,196	-	34,563,672	2,523,097	3,364,631	3,331,416	3,008,841	3,852,711	3,648,957
All other state revenue	310,483	-	4,510,694	150,092	435,864	399,366	408,791	371,200	479,099
Tennessee state revenue:									
Basic education program funding	-	-	-	-	-	-	-	-	-
All other state revenue	-	-	-	-	-	-	-	-	-
Local revenue:									
Cash in-lieu of property taxes	724,061	-	9,915,633	754,749	447,026	394,187	781,703	964,982	1,047,809
Interest income	4,025	4,773	56,654	4,983	441	2,943	3,590	8,446	6,158
Gain on sale of common stock	-	-	-	-	-	-	-	-	-
All other local revenue	48,215	-	1,441,822	22,003	23,903	2,471	19,351	3,924	7,268
Other revenues	12,880	5,800	329,489	71,666	11,160	41,884	35,365	36,733	58,417
Subtotal	3,569,531	10,573	56,001,153	3,739,205	4,565,579	4,472,456	4,545,731	5,439,632	5,529,363
Net assets released from restrictions	683,958	84,268	7,779,442	408,915	175,928	500,974	344,056	434,779	72,374
Total support and revenue	4,253,489	94,841	63,780,595	4,148,120	4,741,507	4,973,430	4,889,787	5,874,411	5,601,737
<b>EXPENSES AND LOSSES</b>									
<b>PROGRAM EXPENSES:</b>									
Educational programs	4,005,131	938,201	58,688,797	3,819,904	4,626,268	4,801,322	4,287,914	5,192,342	4,531,676
<b>SUPPORTING SERVICES:</b>									
Site support	-	57,287	57,287	-	-	-	-	-	-
Development and expansion	-	-	2,430,396	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	-	57,287	57,287	-	-	-	-	-	-
Cost allocations	395,062	(1,788,497)	4,639,871	455,086	500,047	528,838	542,509	651,669	601,564
Total supporting services	395,062	(1,673,923)	7,184,841	455,086	500,047	528,838	542,509	651,669	601,564
Total expenses	4,400,193	(735,722)	65,873,638	4,274,990	5,126,315	5,330,160	4,830,423	5,844,011	5,133,240
Contributions to others	-	-	-	-	-	-	-	-	-
Total expenses and losses	4,400,193	(735,722)	65,873,638	4,274,990	5,126,315	5,330,160	4,830,423	5,844,011	5,133,240
Increase (Decrease) in Net Assets without Donor Restrictions	(146,704)	830,563	(2,093,043)	(126,870)	(384,808)	(356,730)	59,364	30,400	468,497
<b>NET ASSETS WITH DONOR RESTRICTIONS:</b>									
Private grants and contributions	-	-	-	-	-	-	-	-	-
Federal and state revenue	733,395	-	8,419,592	422,106	241,309	549,621	367,390	503,730	170,024
Return of grant funds	-	-	(2,490,993)	-	-	(38)	-	-	-
Interfund transfers	(549,437)	-	(1,765,795)	(70,336)	(65,381)	(71,291)	(72,852)	(89,929)	(97,649)
Net assets released from restrictions	(683,958)	(84,268)	(7,779,442)	(408,915)	(175,928)	(500,974)	(344,056)	(434,779)	(72,374)
Increase (Decrease) in Net Assets with Donor Restrictions	(500,000)	(84,268)	(3,616,638)	(57,145)	-	(22,682)	(49,518)	(20,978)	1
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>(646,704)</b>	<b>746,295</b>	<b>(5,709,681)</b>	<b>(184,015)</b>	<b>(384,808)</b>	<b>(379,412)</b>	<b>9,846</b>	<b>9,422</b>	<b>468,498</b>
<b>NET ASSETS - Beginning of Year</b>	<b>1,427,640</b>	<b>342,266</b>	<b>28,352,301</b>	<b>2,083,741</b>	<b>422,939</b>	<b>1,532,816</b>	<b>1,575,219</b>	<b>2,570,552</b>	<b>1,351,341</b>
<b>NET ASSETS - End of Year</b>	<b>\$ 780,936</b>	<b>\$ 1,088,561</b>	<b>\$ 22,642,620</b>	<b>\$ 1,899,726</b>	<b>\$ 38,131</b>	<b>\$ 1,153,404</b>	<b>\$ 1,585,065</b>	<b>\$ 2,579,974</b>	<b>\$ 1,819,839</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

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	Aspire Capitol Heights Academy	Aspire Rosa Parks Academy	Aspire Langston Hughes Academy	Aspire Port City Academy	Aspire Vanguard College Prep Academy	Aspire Alexander Twilight College Prep Academy	Aspire Alexander Twilight Secondary Academy	Aspire APEX Academy	Central Valley Regional Office
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>									
<b>SUPPORT AND REVENUE:</b>									
Private grants and contributions	\$ -	\$ -	\$ 4,950	\$ 1,000	\$ 110	\$ -	\$ -	\$ -	\$ 1
Federal revenue	350,987	410,810	1,882,452	297,964	236,026	408,759	375,591	281,454	-
California state revenue:									
State aid portion of general purpose funding	1,497,791	3,390,277	6,274,658	3,305,726	3,131,054	2,702,644	3,372,344	2,525,366	-
All other state revenue	219,028	217,325	855,610	524,321	620,513	489,329	545,780	271,586	-
Tennessee state revenue:									
Basic education program funding	-	-	-	-	-	-	-	-	-
All other state revenue	-	-	-	-	-	-	-	-	-
Local revenue:									
Cash in-lieu of property taxes	466,543	516,718	982,488	552,006	1,302,533	974,105	1,146,621	401,574	-
Interest income	1,954	9,693	9,462	10,778	1,131	-	-	1,848	3,212
Gain on sale of common stock	-	-	-	-	-	-	-	-	-
All other local revenue	-	3,779	17,341	5,233	25,938	3,634	3,779	2,326	-
Other revenues	6,785	36,428	42,826	57,026	76,840	9,042	34,290	11,454	46,634
Subtotal	2,543,088	4,585,030	10,069,787	4,754,054	5,394,145	4,587,513	5,478,405	3,495,608	49,847
Net assets released from restrictions	225,118	287,461	601,457	333,990	372,709	535,967	934,136	481,599	-
Total support and revenue	2,768,206	4,872,491	10,671,244	5,088,044	5,766,854	5,123,480	6,412,541	3,977,207	49,847
<b>EXPENSES AND LOSSES</b>									
<b>PROGRAM EXPENSES:</b>									
Educational programs	3,091,521	4,401,211	8,356,826	4,746,794	5,750,223	4,640,224	5,513,087	3,639,312	1,974,686
<b>SUPPORTING SERVICES:</b>									
Site support	-	-	-	-	-	-	-	-	40,605
Development and expansion	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	-	-	-	-	-	40,605
Cost allocations	73,548	541,189	1,035,131	540,673	625,402	538,606	655,715	428,934	(1,806,748)
Total supporting services	73,548	541,189	1,035,131	540,673	625,402	538,606	655,715	428,934	(1,725,538)
Total expenses	3,165,069	4,942,400	9,391,957	5,287,467	6,375,625	5,178,830	6,168,802	4,068,246	249,148
Contributions to others	-	-	-	-	-	-	-	-	-
Total expenses and losses	3,165,069	4,942,400	9,391,957	5,287,467	6,375,625	5,178,830	6,168,802	4,068,246	249,148
Increase (Decrease) in Net Assets without Donor Restrictions	(396,863)	(69,909)	1,279,287	(199,423)	(608,771)	(55,350)	243,739	(91,039)	(199,301)
<b>NET ASSETS WITH DONOR RESTRICTIONS:</b>									
Private grants and contributions	-	-	-	-	-	-	-	-	-
Federal and state revenue	261,418	356,443	729,034	389,128	457,359	442,494	876,978	332,249	-
Return of grant funds	-	-	-	-	-	-	-	-	-
Interfund transfers	963,700	(68,982)	(131,167)	(73,693)	(84,649)	(73,310)	(86,432)	(53,611)	-
Net assets released from restrictions	(225,118)	(287,461)	(601,457)	(333,990)	(372,709)	(535,967)	(934,136)	(481,599)	-
Increase (Decrease) in Net Assets with Donor Restrictions	1,000,000	-	(3,590)	(18,555)	1	(166,783)	(143,590)	(202,961)	-
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>603,137</b>	<b>(69,909)</b>	<b>1,275,697</b>	<b>(217,978)</b>	<b>(608,770)</b>	<b>(222,133)</b>	<b>100,149</b>	<b>(294,000)</b>	<b>(199,301)</b>
<b>NET ASSETS - Beginning of Year</b>	<b>836,465</b>	<b>7,326,672</b>	<b>3,700,266</b>	<b>2,778,536</b>	<b>45,545</b>	<b>1,593,441</b>	<b>1,292,664</b>	<b>823,782</b>	<b>760,155</b>
<b>NET ASSETS - End of Year</b>	<b>\$ 1,439,602</b>	<b>\$ 7,256,763</b>	<b>\$ 4,975,963</b>	<b>\$ 2,560,558</b>	<b>\$ (563,225)</b>	<b>\$ 1,371,308</b>	<b>\$ 1,392,813</b>	<b>\$ 529,782</b>	<b>\$ 560,854</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

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	Total Central Valley Region	Aspire Antonio Maria Lugo Academy	Aspire Ollin College Prep Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy	Aspire Tate Academy
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>									
<b>SUPPORT AND REVENUE:</b>									
Private grants and contributions	\$ 20,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506	\$ -	\$ -
Federal revenue	5,796,370	521,621	624,500	399,236	387,406	505,110	538,016	548,501	519,530
California state revenue:									
State aid portion of general purpose funding	45,929,513	2,966,234	4,358,815	2,349,191	2,304,973	4,439,447	2,691,687	2,743,883	2,630,654
All other state revenue	5,987,904	181,961	264,223	384,661	368,148	572,242	177,581	176,786	190,639
Tennessee state revenue:									
Basic education program funding	-	-	-	-	-	-	-	-	-
All other state revenue	-	-	-	-	-	-	-	-	-
Local revenue:									
Cash in-lieu of property taxes	10,733,044	1,231,011	1,609,895	971,315	960,690	1,698,148	1,133,856	1,161,159	1,102,004
Interest income	64,639	-	-	8,225	5,973	998	8,182	8,694	5,803
Gain on sale of common stock	-	-	-	-	-	-	-	-	-
All other local revenue	140,950	2,035	3,634	10,584	10,584	59,307	3,488	1,744	2,616
Other revenues	576,550	13,669	51,579	4,919	375	44,205	4,020	17,136	19,115
Subtotal	69,249,443	4,916,531	6,912,646	4,128,131	4,038,149	7,319,457	4,557,336	4,657,903	4,470,361
Net assets released from restrictions	5,709,463	681,287	869,118	522,167	639,172	946,461	502,681	640,561	515,747
Total support and revenue	74,958,906	5,597,818	7,781,764	4,650,298	4,677,321	8,265,918	5,060,017	5,298,464	4,986,108
<b>EXPENSES AND LOSSES</b>									
<b>PROGRAM EXPENSES:</b>									
Educational programs	69,373,310	5,179,229	6,927,434	4,127,859	4,147,472	6,888,824	4,566,625	4,714,912	4,460,313
<b>SUPPORTING SERVICES:</b>									
Site support	40,605	-	-	-	-	-	-	-	-
Development and expansion	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	40,605	-	-	-	-	-	-	-	-
Cost allocations	5,912,163	629,693	874,744	531,258	519,505	927,901	616,867	623,541	604,158
Total supporting services	5,993,373	629,693	874,744	531,258	519,505	927,901	616,867	623,541	604,158
Total expenses	75,366,683	5,808,922	7,802,178	4,659,117	4,666,977	7,816,725	5,183,492	5,338,453	5,064,471
Contributions to others	-	-	-	-	-	-	-	-	-
Total expenses and losses	75,366,683	5,808,922	7,802,178	4,659,117	4,666,977	7,816,725	5,183,492	5,338,453	5,064,471
Increase (Decrease) in Net Assets without Donor Restrictions	(407,777)	(211,104)	(20,414)	(8,819)	10,344	449,193	(123,475)	(39,989)	(78,363)
<b>NET ASSETS WITH DONOR RESTRICTIONS:</b>									
Private grants and contributions	-	-	-	-	-	-	-	-	-
Federal and state revenue	6,099,283	690,577	945,413	462,715	556,429	1,034,989	480,618	620,342	529,847
Return of grant funds	(38)	-	-	-	-	-	-	-	-
Interfund transfers	(75,582)	(46,634)	(94,602)	(57,264)	(56,600)	(100,115)	(66,750)	(68,395)	(64,911)
Net assets released from restrictions	(5,709,463)	(681,287)	(869,118)	(522,167)	(639,172)	(946,461)	(502,681)	(640,561)	(515,747)
Increase (Decrease) in Net Assets with Donor Restrictions	314,200	(37,344)	(18,307)	(116,716)	(139,343)	(11,587)	(88,813)	(88,614)	(50,811)
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>(93,577)</b>	<b>(248,448)</b>	<b>(38,721)</b>	<b>(125,535)</b>	<b>(128,999)</b>	<b>437,606</b>	<b>(212,288)</b>	<b>(128,603)</b>	<b>(129,174)</b>
<b>NET ASSETS - Beginning of Year</b>	<b>28,694,134</b>	<b>8,295,354</b>	<b>9,673,061</b>	<b>1,812,779</b>	<b>1,513,715</b>	<b>1,080,748</b>	<b>1,878,932</b>	<b>1,908,315</b>	<b>1,460,943</b>
<b>NET ASSETS - End of Year</b>	<b>\$ 28,600,557</b>	<b>\$ 8,046,906</b>	<b>\$ 9,634,340</b>	<b>\$ 1,687,244</b>	<b>\$ 1,384,716</b>	<b>\$ 1,518,354</b>	<b>\$ 1,666,644</b>	<b>\$ 1,779,712</b>	<b>\$ 1,331,769</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

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	Aspire Inskip Academy	Aspire Slauson Academy	Aspire Centennial College Prep Academy	LA Regional Office	Total LA Region	National Office	Total Aspire Public Schools	Aspire Hanley Middle	Aspire Hanley Elementary
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>									
<b>SUPPORT AND REVENUE:</b>									
Private grants and contributions	\$ -	\$ -	\$ -	\$ -	\$ 506	\$ (19,667)	\$ 174,974	\$ -	\$ -
Federal revenue	510,763	489,188	558,579	-	5,602,450	171,997	16,580,344	432,016	923,889
California state revenue:									
State aid portion of general purpose funding	2,706,472	2,392,574	3,839,080	-	33,423,010	-	113,916,195	-	-
All other state revenue	177,794	187,499	536,311	-	3,217,845	8	13,716,451	-	-
Tennessee state revenue:									
Basic education program funding	-	-	-	-	-	-	-	2,245,550	4,955,601
All other state revenue	-	-	-	-	-	-	-	41,661	129,330
Local revenue:									
Cash in-lieu of property taxes	1,123,336	995,150	1,559,442	-	13,546,006	-	34,194,683	-	-
Interest income	1,501	5,971	12,494	10,232	68,073	1,175	190,541	11,242	11,869
Gain on sale of common stock	-	-	-	-	-	32,246	32,246	-	-
All other local revenue	2,471	2,616	33,158	-	132,237	698,083	2,413,092	-	-
Other revenues	9,762	5,035	12,060	-	181,875	183,755	1,271,669	3,602	7,215
Subtotal	4,532,099	4,078,033	6,551,124	10,232	56,172,002	1,067,597	182,490,195	2,734,071	6,027,904
Net assets released from restrictions	552,780	497,537	530,775	-	6,898,286	2,613,417	23,000,608	422,258	151,554
Total support and revenue	5,084,879	4,575,570	7,081,899	10,232	63,070,288	3,681,014	205,490,803	3,156,329	6,179,458
<b>EXPENSES AND LOSSES</b>									
<b>PROGRAM EXPENSES:</b>									
Educational programs	4,395,425	4,039,603	6,532,290	1,484,365	57,464,351	6,830,291	192,356,749	2,572,339	5,489,604
<b>SUPPORTING SERVICES:</b>									
Site support	-	-	-	107,538	107,538	10,054,900	10,260,330	-	-
Development and expansion	-	-	-	-	-	476,105	2,906,501	-	-
Fundraising	-	-	-	-	-	-	-	-	-
Administration and general	-	-	-	107,538	107,538	3,188,369	3,393,799	-	-
Cost allocations	614,563	549,993	816,156	(2,203,075)	5,105,304	(15,657,338)	-	319,489	702,393
Total supporting services	614,563	549,993	816,156	(1,987,999)	5,320,380	(1,937,964)	16,560,630	319,489	702,393
Total expenses	5,009,988	4,589,596	7,348,446	(503,634)	62,784,731	4,892,327	208,917,379	2,891,828	6,191,997
Contributions to others	-	-	-	-	-	-	-	660,297	1,035,578
Total expenses and losses	5,009,988	4,589,596	7,348,446	(503,634)	62,784,731	4,892,327	208,917,379	3,552,125	7,227,575
<b>Increase (Decrease) in Net Assets without Donor Restrictions</b>	74,891	(14,026)	(266,547)	513,866	285,557	(1,211,313)	(3,426,576)	(395,796)	(1,048,117)
<b>NET ASSETS WITH DONOR RESTRICTIONS:</b>									
Private grants and contributions	-	-	-	-	-	-	-	-	120,000
Federal and state revenue	592,231	505,412	567,427	-	6,986,000	-	21,504,875	-	-
Return of grant funds	-	-	-	-	-	-	(2,491,031)	-	-
Interfund transfers	(66,214)	(58,685)	(91,870)	-	(772,040)	2,613,417	-	-	-
Net assets released from restrictions	(552,780)	(497,537)	(530,775)	-	(6,898,286)	(2,613,417)	(23,000,608)	(422,258)	(151,554)
<b>Increase (Decrease) in Net Assets with Donor Restrictions</b>	(26,763)	(50,810)	(55,218)	-	(684,326)	-	(3,986,764)	(422,258)	(31,554)
<b>INCREASE (DECREASE) IN NET ASSETS</b>	48,128	(64,836)	(321,765)	513,866	(398,769)	(1,211,313)	(7,413,340)	(818,054)	(1,079,671)
<b>NET ASSETS - Beginning of Year</b>	941,524	1,479,917	1,636,689	1,673,552	33,355,529	(8,334,813)	82,067,151	1,227,135	1,690,579
<b>NET ASSETS - End of Year</b>	\$ 989,652	\$ 1,415,081	\$ 1,314,924	\$ 2,187,418	\$ 32,956,760	\$ (9,546,126)	\$ 74,653,811	\$ 409,081	\$ 610,908

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

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	Aspire Coleman Elementary	Aspire East Academy	Tennessee Regional Office	Total Aspire TN, LLC	CFC, Inc.	Aspire Foundation	Eliminations	Total Consolidated
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>								
<b>SUPPORT AND REVENUE:</b>								
Private grants and contributions	\$ -	\$ -	\$ 2,356,100	\$ 2,356,100	\$ -	\$ 2,581,013	\$ -	\$ 5,112,087
Federal revenue	985,612	353,647	-	2,695,164	-	-	-	19,275,508
California state revenue:								
State aid portion of general purpose funding	-	-	-	-	-	-	-	113,916,195
All other state revenue	-	-	-	-	-	-	-	13,716,451
Tennessee state revenue:								
Basic education program funding	6,172,237	3,388,001	-	16,761,389	-	-	-	16,761,389
All other state revenue	92,088	78,632	-	341,711	-	-	-	341,711
Local revenue:								
Cash in-lieu of property taxes	-	-	-	-	-	-	-	34,194,683
Interest income	7,318	7,579	5,119	43,127	128,669	-	-	362,337
Gain on sale of common stock	-	-	-	-	-	-	-	32,246
All other local revenue	-	-	-	-	-	(698,073)	-	1,715,019
Other revenues	<u>11,872</u>	<u>25,551</u>	<u>349</u>	<u>48,589</u>	<u>6,713,760</u>	<u>-</u>	<u>(6,644,523)</u>	<u>1,389,495</u>
Subtotal	<u>7,269,127</u>	<u>3,853,410</u>	<u>2,361,568</u>	<u>22,246,080</u>	<u>6,842,429</u>	<u>2,581,013</u>	<u>(7,342,596)</u>	<u>206,817,121</u>
Net assets released from restrictions	<u>91,869</u>	<u>440,038</u>	<u>552,665</u>	<u>1,658,384</u>	<u>-</u>	<u>1,215,218</u>	<u>-</u>	<u>25,874,210</u>
Total support and revenue	<u>7,360,996</u>	<u>4,293,448</u>	<u>2,914,233</u>	<u>23,904,464</u>	<u>6,842,429</u>	<u>3,796,231</u>	<u>(7,342,596)</u>	<u>232,691,331</u>
<b>EXPENSES AND LOSSES</b>								
<b>PROGRAM EXPENSES:</b>								
Educational programs	6,265,184	3,853,078	835,713	19,015,918	8,127,084	273,724	(7,342,596)	212,430,879
<b>SUPPORTING SERVICES:</b>								
Site support	-	-	2,194,995	2,194,995	-	-	-	12,455,325
Development and expansion	-	-	-	-	-	-	-	2,906,501
Fundraising	-	-	-	-	-	2,078,944	-	2,078,944
Administration and general	-	-	707,996	707,996	-	239,289	-	4,341,084
Cost allocations	<u>870,954</u>	<u>474,961</u>	<u>(2,367,797)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total supporting services	<u>870,954</u>	<u>474,961</u>	<u>535,194</u>	<u>2,902,991</u>	<u>-</u>	<u>2,318,233</u>	<u>-</u>	<u>21,781,854</u>
Total expenses	<u>7,136,138</u>	<u>4,328,039</u>	<u>1,370,907</u>	<u>21,918,909</u>	<u>8,127,084</u>	<u>2,591,957</u>	<u>(7,342,596)</u>	<u>234,212,733</u>
Contributions to others	<u>830,702</u>	<u>456,135</u>	<u>522,288</u>	<u>3,505,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,505,000</u>
Total expenses and losses	<u>7,966,840</u>	<u>4,784,174</u>	<u>1,893,195</u>	<u>25,423,909</u>	<u>8,127,084</u>	<u>2,591,957</u>	<u>(7,342,596)</u>	<u>237,717,733</u>
Increase (Decrease) in Net Assets without Donor Restrictions	<u>(605,844)</u>	<u>(490,726)</u>	<u>1,021,038</u>	<u>(1,519,445)</u>	<u>(1,284,655)</u>	<u>1,204,274</u>	<u>-</u>	<u>(5,026,402)</u>
<b>NET ASSETS WITH DONOR RESTRICTIONS:</b>								
Private grants and contributions	-	-	459,000	579,000	-	1,576,267	-	2,155,267
Federal and state revenue	-	-	-	-	-	-	-	21,504,875
Return of grant funds	-	-	-	-	-	-	-	(2,491,031)
Interfund transfers	-	-	-	-	-	-	-	-
Net assets released from restrictions	<u>(91,869)</u>	<u>(440,038)</u>	<u>(552,665)</u>	<u>(1,658,384)</u>	<u>-</u>	<u>(1,215,218)</u>	<u>-</u>	<u>(25,874,210)</u>
Increase (Decrease) in Net Assets with Donor Restrictions	<u>(91,869)</u>	<u>(440,038)</u>	<u>(93,665)</u>	<u>(1,079,384)</u>	<u>-</u>	<u>361,049</u>	<u>-</u>	<u>(4,705,099)</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>(697,713)</b>	<b>(930,764)</b>	<b>927,373</b>	<b>(2,598,829)</b>	<b>(1,284,655)</b>	<b>1,565,323</b>	<b>-</b>	<b>(9,731,501)</b>
<b>NET ASSETS - Beginning of Year</b>	<b>1,479,927</b>	<b>1,762,260</b>	<b>456,637</b>	<b>6,616,538</b>	<b>(2,780,323)</b>	<b>-</b>	<b>(1,032,128)</b>	<b>84,871,238</b>
<b>NET ASSETS - End of Year</b>	<b>\$ 782,214</b>	<b>\$ 831,496</b>	<b>\$ 1,384,010</b>	<b>\$ 4,017,709</b>	<b>\$ (4,064,978)</b>	<b>\$ 1,565,323</b>	<b>\$ (1,032,128)</b>	<b>\$ 75,139,737</b>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2020

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	<b>Program Expenses</b>									
	Aspire Monarch Academy	Aspire Lionel Wilson College Prep Academy	Aspire East Palo Alto Charter School	Aspire Triumph Technology Academy	Aspire Berkley Maynard Academy	Richmond California College Prep Academy	Aspire Richmond Technology Academy	Aspire Golden State College Prep Academy	Aspire ERES Academy	Aspire College Academy
Salaries and wages	\$ 2,708,338	\$ 3,960,386	\$ 4,603,673	\$ 2,258,268	\$ 3,743,671	\$ 3,728,205	\$ 2,515,406	\$ 4,282,511	\$ 2,015,724	\$ 2,305,440
Employee benefits	889,827	1,277,297	1,630,766	734,789	1,350,460	1,257,454	775,436	1,353,989	685,131	752,316
Books and supplies	261,800	344,438	275,813	187,256	237,643	193,531	195,985	216,241	116,858	114,638
Rents and occupancy	562,583	801,175	1,066,281	385,353	575,867	854,469	613,855	938,448	275,478	392,107
Professional services	324,642	445,986	1,006,168	283,939	501,946	390,790	356,216	537,524	177,304	403,692
Bonds and loan interest	-	-	-	-	-	2,050	2,050	-	-	-
Depreciation and amortization	514,745	74,011	326,955	22,921	285,639	84,891	149,218	209,058	11,318	23,685
Travel and meetings	11,527	16,996	44,739	12,970	16,849	17,739	13,058	17,149	9,313	13,242
Other expenses	124	187	567	4	348	405	1,606	20	88	11
Total	<u>\$ 5,273,586</u>	<u>\$ 6,920,476</u>	<u>\$ 8,954,962</u>	<u>\$ 3,885,500</u>	<u>\$ 6,712,423</u>	<u>\$ 6,529,534</u>	<u>\$ 4,622,830</u>	<u>\$ 7,554,940</u>	<u>\$ 3,291,214</u>	<u>\$ 4,005,131</u>

	<b>Program Expenses</b>										
	Bay Area Regional Office	Total Bay Area Region	Aspire Vincent Shalvey Academy	Aspire University Charter School	Aspire Summit Charter Academy	Aspire River Oaks Charter School	Aspire Benjamin Holt College Prep Academy	Aspire Benjamin Holt Middle School	Aspire Capitol Heights Academy	Aspire Rosa Parks Academy	Aspire Langston Hughes Academy
Salaries and wages	\$ 489,065	\$ 32,610,687	\$ 2,168,165	\$ 2,217,767	\$ 2,630,690	\$ 2,263,106	\$ 2,645,450	\$ 2,415,543	\$ 1,565,545	\$ 2,357,862	\$ 4,158,883
Employee benefits	223,933	10,931,398	775,906	786,555	842,267	811,768	994,911	899,334	533,528	811,799	1,523,480
Books and supplies	41,130	2,185,333	196,076	225,649	265,826	246,176	482,154	262,005	162,274	289,006	756,872
Rents and occupancy	-	6,465,616	349,175	212,630	509,071	605,575	767,880	675,152	221,467	206,168	1,219,407
Professional services	113,506	4,541,713	239,841	168,943	264,639	276,660	200,462	191,703	196,018	250,368	566,260
Bonds and loan interest	-	4,100	-	744,442	-	-	-	-	-	71,768	-
Depreciation and amortization	-	1,702,441	71,520	250,989	249,690	64,855	69,311	60,586	382,781	385,752	66,699
Travel and meetings	70,567	244,149	18,516	18,894	38,409	19,382	31,710	26,501	29,844	28,298	65,121
Other expenses	-	3,360	705	399	730	392	464	852	64	190	104
Total	<u>\$ 938,201</u>	<u>\$ 58,688,797</u>	<u>\$ 3,819,904</u>	<u>\$ 4,626,268</u>	<u>\$ 4,801,322</u>	<u>\$ 4,287,914</u>	<u>\$ 5,192,342</u>	<u>\$ 4,531,676</u>	<u>\$ 3,091,521</u>	<u>\$ 4,401,211</u>	<u>\$ 8,356,826</u>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2020

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	Program Expenses										
	Aspire Port City Academy	Aspire Vanguard College Prep Academy	Aspire Alexander Twilight College Prep	Alexander Secondary Academy	Aspire APEX Academy	Central Valley Regional Office	Total Central Valley Region	Aspire Antonio Maria Lugo Academy	Aspire Ollin College Prep Academy	Aspire Junior Collegiate Academy	Aspire Titan Academy
Salaries and wages	\$ 2,605,194	\$ 2,593,250	\$ 2,310,205	\$ 2,722,911	\$ 2,001,395	\$ 958,255	\$ 35,614,221	\$ 2,768,077	\$ 3,796,079	\$ 2,238,689	\$ 2,298,056
Employee benefits	955,948	948,699	874,749	980,381	721,859	375,651	12,836,835	1,037,564	1,365,781	855,016	860,741
Books and supplies	335,061	282,213	302,904	404,115	242,060	88,248	4,540,639	141,019	254,536	178,165	120,969
Rents and occupancy	605,368	211,137	701,722	769,333	322,818	-	7,376,903	172,246	194,868	507,054	527,414
Professional services	201,414	213,344	324,471	473,969	217,728	392,992	4,178,812	404,867	511,300	303,333	289,913
Bonds and loan interest	-	1,116,651	-	6,300	-	-	1,939,161	123,474	157,062	-	-
Depreciation and amortization	31,564	361,655	85,783	87,865	77,314	-	2,246,364	517,280	601,448	25,747	38,053
Travel and meetings	11,879	22,988	40,305	68,080	56,043	159,450	635,420	13,361	45,004	19,827	12,326
Other expenses	366	286	85	133	95	90	4,955	1,341	1,356	28	-
Total	<u>\$ 4,746,794</u>	<u>\$ 5,750,223</u>	<u>\$ 4,640,224</u>	<u>\$ 5,513,087</u>	<u>\$ 3,639,312</u>	<u>\$ 1,974,686</u>	<u>\$ 69,373,310</u>	<u>\$ 5,179,229</u>	<u>\$ 6,927,434</u>	<u>\$ 4,127,859</u>	<u>\$ 4,147,472</u>

	Program Expenses										
	Aspire Pacific Academy	Aspire Firestone Academy	Aspire Gateway Academy	Aspire Tate Academy	Aspire Inskeep Academy	Aspire Slauson Academy	Aspire Centennial College Prep Academy	LA Regional Office	Total LA Region	Aspire Public Schools Program Expenses	
Salaries and wages	\$ 3,850,017	\$ 2,729,518	\$ 2,804,222	\$ 2,763,747	\$ 2,684,584	\$ 2,406,859	\$ 3,586,118	\$ 764,443	\$ 32,690,409	\$ 4,324,586	105,239,903
Employee benefits	1,325,408	957,995	1,014,231	941,706	959,063	832,062	1,509,261	283,236	11,942,064	1,427,197	37,137,494
Books and supplies	308,534	251,475	248,911	231,876	201,708	216,726	256,666	144,774	2,555,359	282,808	9,564,139
Rents and occupancy	887,450	178,338	178,011	136,651	135,548	134,048	658,166	-	3,709,794	-	17,552,313
Professional services	440,836	391,179	408,221	352,940	365,563	389,716	439,247	225,079	4,522,194	432,036	13,674,755
Bonds and loan interest	-	-	-	-	-	-	-	-	280,536	8,665	2,232,462
Depreciation and amortization	52,961	11,686	12,859	5,218	2,812	2,855	63,114	-	1,334,033	-	5,282,838
Travel and meetings	23,602	46,429	48,445	28,175	46,147	57,337	19,697	66,823	427,173	277,084	1,583,826
Other expenses	16	5	12	-	-	-	21	10	2,789	77,915	89,019
Total	<u>\$ 6,888,824</u>	<u>\$ 4,566,625</u>	<u>\$ 4,714,912</u>	<u>\$ 4,460,313</u>	<u>\$ 4,395,425</u>	<u>\$ 4,039,603</u>	<u>\$ 6,532,290</u>	<u>\$ 1,484,365</u>	<u>\$ 57,464,351</u>	<u>\$ 6,830,291</u>	<u>\$ 192,356,749</u>

# ASPIRE PUBLIC SCHOOLS

## CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2020

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	Program Expenses								Supporting Services								
	Aspire Hanley School #1		Aspire Hanley School #2		Aspire Coleman Elementary School		Aspire East Academy		TN Regional Office		Total Aspire TN, LLC Program Expenses	CFC Inc.	Aspire Foundation	Eliminations	Total Program Expenses	Aspire Foundation	
															Administrative and general		
Salaries and wages	\$ 1,340,828	\$ 2,699,396	\$ 3,232,811	\$ 1,732,207	\$ 340,677	\$ 9,345,919	\$ -	\$ -	\$ -	\$ -	\$ 114,585,822	\$ 1,037,045	\$ 115,227				
Employee benefits	424,928	892,547	1,117,133	645,481	118,640	3,198,729	-	-	-	-	40,336,223	643,953	71,550				
Books and supplies	126,198	288,356	333,395	207,302	27,171	982,422	-	-	-	-	10,546,561	69,528	7,725				
Rents and occupancy	220,076	453,311	404,723	257,712	-	1,335,822	-	-	-	(6,644,523)	12,243,612	2,822	314				
Professional services	379,792	1,081,476	974,594	519,171	336,033	3,291,066	204,209	-	(698,073)	16,471,957	325,596	36,177					
Bonds and loan interest	-	-	-	247,695	3	247,698	4,534,335	-	-	7,014,495	-	-	-				
Depreciation and amortization	71,645	66,055	134,809	175,933	-	448,442	3,388,540	-	-	9,119,820	-	-	-				
Travel and meetings	8,872	8,433	18,163	10,386	13,189	59,043	-	74,664	-	1,717,533	-	-	8,296				
Write-off of development costs	-	-	-	-	-	-	-	-	-	-	-	-	-				
Other expenses	-	30	49,556	57,191	-	106,777	-	199,060	-	394,856	-	-	-				
<b>Total</b>	<b>\$ 2,572,339</b>	<b>\$ 5,489,604</b>	<b>\$ 6,265,184</b>	<b>\$ 3,853,078</b>	<b>\$ 835,713</b>	<b>\$ 19,015,918</b>	<b>\$ 8,127,084</b>	<b>\$ 273,724</b>	<b>\$ (7,342,596)</b>	<b>\$ 212,430,879</b>	<b>\$ 2,078,944</b>	<b>\$ 239,289</b>					

	Supporting Services											
	Aspire Foundation		Aspire Public Schools				Aspire TN LLC					
	Total Aspire Foundation Supporting Services	Site support	Development and expansion	Administrative and general	Total Aspire Public Schools Supporting Services	Site support	Development and expansion	Administrative and general	Total Aspire TN LLC Supporting Services	CFC Inc	Eliminations	Total Supporting Services
Salaries and wages	\$ 1,152,272	\$ 4,840,982	\$ 205,589	\$ 1,390,347	\$ 6,436,918	\$ 1,102,800	\$ -	\$ 315,086	\$ 1,417,886	\$ -	\$ -	\$ 9,007,076
Employee benefits	715,503	1,871,579	56,923	536,380	2,464,882	338,772	-	96,792	435,564	-	-	3,615,949
Books and supplies	77,253	656,746	104,583	187,756	949,085	137,843	-	39,384	177,227	-	-	1,203,565
Rents and occupancy	3,136	553,753	4,377	553,753	1,111,883	101,530	-	101,530	203,060	-	-	1,318,079
Professional services	361,773	1,483,970	98,072	424,547	2,006,589	448,254	-	128,073	576,327	-	-	2,944,689
Bonds and loan interest	-	60,656	-	17,330	77,986	21	-	6	27	-	-	78,013
Depreciation and amortization	-	82,499	803	74,863	158,165	11,665	-	11,665	23,330	-	-	181,495
Travel and meetings	8,296	140,699	5,758	40,403	186,860	59,622	-	17,035	76,657	-	-	271,813
Write-off of development costs	-	-	2,430,396	-	2,430,396	-	-	-	-	-	-	2,430,396
Other expenses	-	569,446	-	168,420	737,866	(5,512)	-	(1,575)	(7,087)	-	-	730,779
<b>Total</b>	<b>\$ 2,318,233</b>	<b>\$ 10,260,330</b>	<b>\$ 2,906,501</b>	<b>\$ 3,393,799</b>	<b>\$ 16,560,630</b>	<b>\$ 2,194,995</b>	<b>\$ -</b>	<b>\$ 707,996</b>	<b>\$ 2,902,991</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,781,854</b>

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2020

---

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Education:</b>			
Replication and Expansion of High-Quality Charter Schools	84.282M	N/A	<u>\$ 137,060</u>
Passed Through California Department of Education (CDE):			
Title I, Part A, Basic Grant	84.010	14329	<u>5,611,282</u>
Special Education: IDEA Basic Local Assistance, Part B	84.027	13379	2,271,047
Special Education Cluster (IDEA):			
Special Education – IDEA Mental Health Services, Part B, Sec 611	84.027A	15321	80,166
IASA Title II, Part A, Teacher Quality	84.367	14341	683,509
IASA Title III, Limited English Proficiency	84.365	14346	366,549
ESSA Title IV, Part A, Student Support and Academic Enrichment	84.424	15396	438,358
ESSA Title IV, Part B, 21 <sup>st</sup> Century Community Learning Centers	84.287	14349	<u>261,423</u>
Subtotal Special Education Cluster (IDEA)			<u>4,101,052</u>
Total Dept of Education Passed Through CDE			<u>9,712,334</u>
Passed Through California School Finance Authority:			
State Charter Schools Facilities Incentive Grant	84.282D	N/A	<u>2,393,750</u>
<b>U.S. Department of Agriculture:</b>			
Passed Through California Department of Education (CDE):			
Child Nutrition Cluster:			
Child Nutrition: National School Lunch Program	10.553	13391	3,190,634
Child Nutrition: School Programs (School Breakfast Basic)	10.555	13390	<u>585,623</u>
Total Child Nutrition Cluster			<u>3,776,257</u>
Child & Adult Care Food Program	10.558	13666	398,934
Fresh Fruit and Vegetable Program	10.582	14968	<u>127,083</u>
Total Dept of Agriculture Passed Through CDE			<u>4,302,274</u>
<b>U.S. Department of Health and Human Services:</b>			
Passed Through California Department of Education (CDE):			
Medi-Cal Option Billing Cluster	93.778	10013	<u>34,925</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 16,580,343</u></b>

# ASPIRE PUBLIC SCHOOLS

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2020

---

### 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Aspire Public Schools, 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

The expenditures of federal awards issued directly to Aspire Public Schools TN, LLC (TN LLC) in the amount of \$2,695,165 are not included on the accompanying schedule of expenditures of federal awards. These expenditures are presented with TN LLC's separately issued financial statements which is required by the Tennessee Department of Education.

Coronavirus Aid, Relief, and Economic Security (CARES) Act – The Organization applied for and received federal CARES Act Awards in fiscal year 2020-2021 from the State of California through the State's 2020-2021 budget appropriation. The State allowed the Organization to retroactively apply expenditures from their 2019-2020 year-end incurred between March 2020 through June 30, 2020. Although these expenditures occurred during the June 30, 2020 fiscal year, the Organization did not have an award from the State of California until the June 30, 2021 fiscal year. Therefore, the following June 30, 2020 fiscal year expenditures will be reported on the Organization's Schedule of Federal Awards at June 30, 2021 and subject to the federal single audit at that time:

<u>Award Description</u>	<u>CFDA</u>	<u>Amount</u>
Coronavirus Relief Fund (CRF)	21.019	\$ 4,165,018
Total		<u>\$ 4,165,018</u>

### 2. INDIRECT COST RATE

Aspire Public Schools did not elect to use the 10% de minimis indirect cost rate for federal programs.

## **OTHER INDEPENDENT AUDITOR'S REPORTS**

## **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**

### **Independent Auditor's Report**

**To the Board of Directors  
Aspire Public Schools  
Oakland, 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 consolidated financial statements of Aspire Public Schools, a non-profit public benefit corporation, and affiliates (collectively, the Organization) which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 31, 2021.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**GILBERT CPAs**  
**Sacramento, California**

**March 31, 2021**

## **REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN ACCORDANCE WITH 2019-20 GUIDE FOR ANNUAL AUDITS OF K-12 LOCAL EDUCATION AGENCIES AND STATE COMPLIANCE REPORTING**

### **Independent Auditor's Report**

**To the Board of Directors  
Aspire Public Schools  
Oakland, California**

#### **Report on State Compliance**

We have audited Aspire Public Schools' (the Organization) compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's programs identified in the below schedule for the school year ended June 30, 2020.

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

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

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

Our responsibility is to express an opinion on compliance for the Organization's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 the programs identified in the below schedule occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination on the Organization's compliance with those requirements.

**To the Board of Directors**  
**Aspire Public Schools**  
**Page 2**

In connection with the requirements referred to above, we selected and tested transactions and records to determine the Organization's compliance with the applicable programs identified below:

<b>Compliance Requirements</b>	<b>Procedures Performed</b>
<b>SCHOOL DISTRICTS, COUNTY OFFICE OF EDUCATION, AND CHARTER SCHOOLS</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
<b>CHARTER SCHOOLS</b>	
Attendance	Yes
Mode of Instruction	Yes
Non-classroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Non-classroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

***Opinion on State Compliance***

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the State programs for the school year ended June 30, 2020.



**GILBERT CPAs**  
**Sacramento, California**

**March 31, 2021**

## **REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

### **Independent Auditor's Report**

**To the Board of Directors  
Aspire Public Schools  
Oakland, California**

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

We have audited Aspire Public Schools' (Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2020. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Aspire Public Schools' basic financial statements include the operations of Aspire Public Schools TN, LLC, which received \$2,695,165 in federal awards which is not included in the schedule during the year ended June 30, 2020. Our audit described below did not include the operations of Aspire Public Schools TN, LLC because a separate audit was performed in accordance with Uniform Guidance as required by the Tennessee Department of Education.

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

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

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

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

To the Board of Directors

Aspire Public Schools

Page 2

We believe that our audit provides a reasonable basis for our opinion on compliance for each major program. However, our audit does not provide a legal determination of the Organization's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

**Report on Internal Control Over Compliance**

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

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

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

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



**GILBERT CPAs**  
Sacramento, California

March 31, 2021

## **FINDINGS AND QUESTIONED COSTS**

# ASPIRE PUBLIC SCHOOLS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

---

### SECTION I - SUMMARY OF AUDITOR'S RESULTS

#### Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Significant deficiencies identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

#### Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	<input type="checkbox"/> Yes
• Significant deficiencies identified?	<input type="checkbox"/> Yes
Type of auditor's report issued:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

#### Identification of major programs:

Name of Federal Program or Cluster CFDA Number

Child Nutrition: National School Lunch Program 10.553

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee?  Yes  No

#### State Awards

##### Internal control over state programs:

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified?  Yes  None reported

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

Any audit findings disclosed that are required to be reported in accordance with Audits of California K-12 Local Education Agencies?

Yes  No

## **ASPIRE PUBLIC SCHOOLS**

### **SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020**

---

#### **SECTION II - FINANCIAL STATEMENT FINDINGS**

There were no findings for the year ended June 30, 2020.

#### **SECTION III - STATE COMPLIANCE FINDINGS**

There were no findings for the year ended June 30, 2020.

#### **SECTION IV - FEDERAL COMPLIANCE FINDINGS**

There were no findings for the year ended June 30, 2020.

## **ASPIRE PUBLIC SCHOOLS**

### **STATUS OF PRIOR YEAR FINDINGS YEAR ENDED JUNE 30, 2020**

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#### **SECTION V - STATUS OF PRIOR YEAR FINDINGS:**

##### **FINANCIAL STATEMENT FINDINGS**

There were no findings for the year ended June 30, 2019.

##### **STATE COMPLIANCE FINDINGS**

There were no findings for the year ended June 30, 2019.

##### **FEDERAL COMPLIANCE FINDINGS**

There were no findings for the year ended June 30, 2019.

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-8

**MEETING DATE:** 06/22/2021

**SUBJECT:** California Montessori Project (CMP)  
2019-20 Annual Independent Financial Audit Report

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board receive the 2019-20 Annual Independent Financial Audit Report for the California Montessori Project (CMP).

**RATIONALE/BACKGROUND:**

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by CMP.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

CliftonLarsonAllen LLP (the charter school’s independent auditor) has expressed its opinion that “the financial statements referred to on Page 1 present fairly, in all material respects, the financial position of the school as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the CMP 2019-20 audit report, CMP’s P-2 ADA was 1,312.57, ending cash and cash equivalent was \$1,301,480, total revenues equaled \$13,913,783 and total expenditures equaled \$14,261,614 for the period ending June 30, 2020. The audit report reflects net assets of \$3,643,166.

There were no findings and questioned costs related to the basic financial statements or state awards for the year ended June 30, 2020, or the prior year.

**ATTACHMENT(S):**

A: 2019-20 Annual Independent Financial Audit Report

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Board of Education: 06/24/2014, 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020  
Superintendent’s Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A  
Additional Budget: \$ \_\_\_\_\_ N/A  
Funding Source: \_\_\_\_\_ N/A  
(unrestricted base, supplemental, other restricted, etc.)  
Current Year Only  Ongoing

**LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ N/A Focus: \_\_\_\_\_ N/A  
Action: \_\_\_\_\_ N/A  
Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:** Kent Stephens, Deputy Superintendent *KS*

**APPROVED BY:** Kent Kern, Superintendent of Schools *KK*

CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
CHARTER SCHOOL NUMBER: 0776

FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2020



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CONSULTING

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
California Montessori Project  
San Juan Campus  
Carmichael, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of California Montessori Project – San Juan Campus (the School), a component of California Montessori Project (a California nonprofit public benefit corporation), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

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

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

### ***Auditors' Responsibility***

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

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

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

Board of Directors  
California Montessori Project  
San Juan Campus

***Opinion***

In our opinion, the financial statements referred to on page one present fairly, in all material respects, the financial position of the School as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The accompanying supplementary schedules as identified in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated December 9, 2020 on our consideration of the School'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 on the School'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 School's internal control over financial reporting and compliance.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Glendora, California  
December 9, 2020

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2020**

**ASSETS**

**CURRENT ASSETS**

Cash on Hand and in Banks	\$ 1,301,480
Accounts Receivable - Federal and State Governments	2,140,596
Intercompany Receivable	3,059,420
Deposits and Prepaid Expenses	<u>159,087</u>
Total Current Assets	<u>6,660,583</u>

**LONG-TERM ASSETS**

Property, Plant, and Equipment, Net	<u>880,574</u>
Total Long-Term Assets	<u>880,574</u>
Total Assets	<u>\$ 7,541,157</u>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable and Accrued Liabilities	\$ 224,709
Intercompany Payable	<u>3,673,282</u>
Total Current Liabilities	<u>3,897,991</u>

**NET ASSETS**

Without Donor Restrictions - Capital Assets, Net of Related Debt	880,574
Without Donor Restrictions	<u>2,612,397</u>
Total Net Assets Without Donor Restrictions	<u>3,492,971</u>
With Donor Restrictions	<u>150,195</u>
Total Net Assets	<u>3,643,166</u>
Total Liabilities and Net Assets	<u>\$ 7,541,157</u>

See accompanying Notes to Financial Statements.

**CALIFORNIA MONTESSORI PROJECT**  
**SAN JUAN CAMPUS**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES</b>			
Revenue from State Sources:			
State Aid	\$ 8,226,383	\$ -	\$ 8,226,383
Other State Revenue	1,313,097	-	1,313,097
Total Revenue from State Sources	<u>9,539,480</u>	-	<u>9,539,480</u>
Revenue from Federal Sources	371,672	-	371,672
Revenue from Local Sources:			
In-Lieu Property Tax	3,093,742	-	3,093,742
Other Local Revenue	908,889	-	908,889
Total Revenue from Local Sources	<u>4,002,631</u>	-	<u>4,002,631</u>
Net Assets Released From Restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Net Assets Released From Restrictions	13,913,783	-	13,913,783
<b>EXPENSES</b>			
Program Services	12,224,916	-	12,224,916
Management and General	2,036,698	-	2,036,698
Total Expenses	<u>14,261,614</u>	-	<u>14,261,614</u>
<b>CHANGE IN NET ASSETS</b>	(347,831)	-	(347,831)
Net Assets - Beginning of Year	<u>3,840,802</u>	<u>150,195</u>	<u>3,990,997</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 3,492,971</u>	<u>\$ 150,195</u>	<u>\$ 3,643,166</u>

See accompanying Notes to Financial Statements.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$ (347,831)
Adjustments to Reconcile Change in Net Assets to Net Cash	
Flows From Operating Activities:	
Depreciation	93,227
(Increase) Decrease in Assets:	
Accounts Receivable - Federal and State Governments	(295,557)
Intercompany Receivable	(2,198,574)
Deposits and Prepaid Expenses	(159,087)
Increase (Decrease) in Liabilities:	
Accounts Payable	(400,611)
Intercompany Payable	3,673,282
Amounts Held for Others	(633,503)
Net Cash Flows From Operating Activities	<u>(268,654)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Purchases of Property, Plant, and Equipment	<u>(153,153)</u>
Net Cash Flows From Investing Activities	<u>(153,153)</u>

**NET CHANGE IN CASH AND CASH EQUIVALENTS**

Cash and Cash Equivalents - Beginning of Year	<u>1,723,287</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b><u>\$ 1,301,480</u></b>

See accompanying Notes to Financial Statements.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2020**

	Program	Management and General	Total
Salaries and Wages	\$ 7,007,411	\$ 305,472	\$ 7,312,883
Pension Expense	799,052	-	799,052
Other Employee Benefits	440,114	20,432	460,546
Payroll Taxes	231,374	23,123	254,497
Instructional Materials	304,666	270	304,936
Other Fees for Services	1,785,231	1,540,090	3,325,321
Office Expenses	105,689	-	105,689
Occupancy Expenses	1,241,890	137,988	1,379,878
Travel Expenses	78,794	-	78,794
Conference and Meeting Expenses	61,736	-	61,736
Depreciation Expense	83,904	9,323	93,227
Other Expenses	<u>85,055</u>	<u>-</u>	<u>85,055</u>
 Total	 <u>\$ 12,224,916</u>	 <u>\$ 2,036,698</u>	 <u>\$ 14,261,614</u>

See accompanying Notes to Financial Statements.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities**

California Montessori Project (the Organization), a California nonprofit public benefit corporation, was formed to provide a Montessori based educational program to every child in the state of California. The California Montessori Project – San Juan Campus (the School) was approved in 2006 by the San Juan Unified School District (the District) to operate as a separate Charter. The School operates at three separate school sites (American River, Orangevale, and Carmichael) within the geographical boundaries of San Juan Unified School District. The American River School site is currently located in Fair Oaks, the Orangevale School site is currently located in Orangevale, and the Carmichael Campus School site is currently located in Carmichael. The School is an operating segment of California Montessori Project, Inc., a nonprofit corporation. The School is funded principally through the California Department of Education and the District. The Organization is governed by a Governing Board consisting of one teacher, one parent, the District Superintendent or designee, one Montessori community member, one business community member, one charter community member, and one public member from the community at large. In addition, the currently employed Director(s) will sit on the Governing Board as non-voting member(s).

The District has granted the charter through June 30, 2021, subject to amendment and renewal. The charter may be revoked by the District only for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provisions of the law.

The School also has a memorandum of understanding with the sponsoring District whereby the Schools pay the District 1% of the Schools' per pupil Local Control Funding Formula revenues to provide administrative oversight.

**Basis of Accounting**

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

**Basis of Presentation**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United State of Americas as prescribed by the Financial Accounting Standards Board.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

**Functional Allocation of Expenses**

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

**Cash and Cash Equivalents**

The School's cash and cash equivalents include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**Net Asset Classes**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as restricted revenue when received and released from restrictions when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

The School's net assets released from restrictions and net asset with donor restrictions for the year ended and as of June 30, 2020 consist of \$0 released and \$150,195 of net assets purpose restricted for Prop 39 Clean Energy expenditures, respectively.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Accounts Receivable**

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2020. Management believes that all receivables are fully collectible, therefore no provisions for uncollectible accounts were recorded.

**Property, Plant, and Equipment**

Property, plant and equipment are stated at cost, if purchased or at estimated fair value, if donated. Depreciation is provided on a straight-line basis over the estimated useful life of the asset.

**Revenue Recognition**

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restrictions, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

**Contributions**

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give (those with a measurable performance or other barrier and a right of return) are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

**Contributed Assets and Services**

Contributions of donated non-cash assets are recorded at fair value in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair values in the period received.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Conditional Grants**

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2020, the School had no outstanding conditional grants.

**Other Local Revenue**

Other local revenue consists primarily of after-school services, fieldtrips and other services. The performance obligation for providing these services is simultaneously received and consumed by the students; therefore, the revenue is recognized ratably over the course of the academic year.

**Property Taxes**

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The sponsor agencies of the School is required by law to provide in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

**Compensated Absences**

Accumulated unpaid employee vacation benefits are recognized as a liability of the School. The compensated absences liability is reported on the statement of financial position. Employees of the School are paid for days or hours worked based upon Board approved schedules which include vacation. Sick leave is accumulated without limit for each employee at the equivalent rate of one day for each full month of service. Sick leave with pay is provided when employees are absent for health reasons, but accrued sick leave is not paid to employees at the end of employment and therefore is not reported as a liability on the financial statements.

**Income Taxes**

California Montessori Project is a non-profit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School files informational returns in the U.S. federal jurisdiction, and the state of California.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Change in Accounting Principle**

In May 2014, FASB issued Accounting Standards Update (ASU) 2014-09, Revenues from Contracts with Customers (Topic 606). The update establishes the core principle that an entity should recognize revenue to depict the transfer of promised goods or services to customers in the amount that reflects the consideration to which the entity expects to be entitled in exchange for those good or services. The School has early adopted the implementation of ASU 2014-09 under the full retrospective approach. There was no material impact on the School's financial position and results of operations upon adoption of the new standard.

In June 2018, FASB issued Accounting Standards Update (ASU) 2018-08, Not-for-Profit Entities (Topic 958) – Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. The update clarifies and improves the scope and the accounting guidance for contributions received and contributions made. The amendments in this update should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions), or as exchange (reciprocal transactions) and (2) determining whether a contribution is conditional. The School has implemented ASU 2018-08 under the modified prospective approach. There was no material impact on the School's financial position and results of operations upon adoption of the new standard.

**Evaluation of Subsequent Events**

The School has evaluated subsequent events through December 9, 2020, the date these financial statements were available to be issued.

**NOTE 2 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures are comprised of the following as of June 30, 2020:

Cash on Hand and in Banks	\$ 1,301,480
Accounts Receivable - Federal and State Governments	2,140,596
Intercompany Receivable	3,059,420
Less: Net Assets With Donor Restrictions	(150,195)
Total	<u>\$ 6,351,301</u>

As part of its liquidity management plan, the School monitors liquidity required and cash flows to meet operating needs on a monthly basis. The School structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 3 CONCENTRATION OF CREDIT RISK**

The School maintains bank accounts with numerous institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, cash in these accounts may exceed the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash in banks.

**NOTE 4 PROPERTY, PLANT, AND EQUIPMENT**

Property, plant, and equipment in the accompanying financial statements is presented net of accumulated depreciation. The School capitalizes all expenditures for land, buildings and equipment in excess of \$10,000. Depreciation expense was \$93,227 for the year ended June 30, 2020.

A summary of changes in property, plant, and equipment as of June 30, 2020 is as follows:

	June 30, 2019	Additions	Retirements	June 30, 2020
Leasehold Improvements	\$ 725,348	\$ 150,000	\$ -	\$ 875,348
Equipment	514,030	3,153	-	517,183
Less: Accumulated Depreciation	(418,730)	(93,227)	-	(511,957)
Total	<u>\$ 820,648</u>	<u>\$ 59,926</u>	<u>\$ -</u>	<u>\$ 880,574</u>

**NOTE 5 EMPLOYEE RETIREMENT**

**Multi-Employer Defined Benefit Pension Plan**

Qualified employees are covered under multi-employer defined benefit pension plans maintained by agencies of the state of California.

The risks of participating in these multi-employer defined benefit pension plans are different from single-employer plans because: (a) assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of other participating employers, (b) the required member, employer, and state contribution rates are set by the California Legislature, and (c) if the School choose to stop participating in the multi-employer plan, they may be required to pay a withdrawal liability to the plan. The School has no plans to withdraw from this multi-employer plan.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 EMPLOYEE RETIREMENT (CONTINUED)**

**State Teachers' Retirement System (STRS)**

**Plan Description**

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multi-employer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2019 total STRS plan net assets are \$273 billion, the total actuarial present value of accumulated plan benefits is \$392 billion, contributions from all employers totaled \$5.6 billion, and the plan is 66% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and [www.calstrs.com](http://www.calstrs.com).

**Funding Policy**

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary, and those hired after are required to contribute 9.205% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. Under the 2014 funding plan, employer contributions on compensation creditable to the program will increase every year for the next seven years, up to 19.10% in 2020–21. The required employer contribution rate for year ended June 30, 2020 was 17.10% of annual payroll. The contribution requirements of the plan members are established and may be amended by State statute.

The School's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	Required Contribution	Percent Contributed
2018	\$ 617,204	100%
2019	730,186	100%
2020	799,052	100%

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 OPERATING LEASES**

The School has various operating leases for facilities and equipment, some with lease terms in excess of one year. All agreements contain a termination clause providing for cancellation after a specified number of days written notice to lessors, but it is unlikely that the School will cancel any of the agreements prior to the expiration date. Current lease expense for the year under these agreements was \$1,229,440. Future minimum lease payments are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 1,237,852
2022	838,049
2023	859,406
<b>Total</b>	<b>\$ 2,935,307</b>

**NOTE 7 CONTINGENCIES, RISKS AND UNCERTAINTIES**

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

During the fiscal year, the World Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses, and communities. Specific to the School, COVID-19 may impact various parts of its 2021 operations and financial results, including, but not limited to, loss of revenues, additional bad debts, costs for increased use of technology, or potential shortages of personnel. Management believes the School is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

**NOTE 8 FUNCTIONALIZED EXPENSES**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function(s). Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and wages, pension expense, other employee benefits, payroll taxes, and occupancy which are allocated on the basis of estimates of time and effort.

## **SUPPLEMENTARY INFORMATION**

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
YEAR ENDED JUNE 30, 2020**

The California Montessori – San Juan Campus (the School) is made up of three sites located in Fair Oaks, Orangevale, and Carmichael that are sponsored by the San Juan Unified School District. The School was approved by the District in 2006 to operate as a separate Charter. The School is governed by a Governing Board consisting of one teacher, one parent, the District Superintendent or designee, one Montessori community member, one business community member, one charter community member, and one public member from the community at large. In addition, the currently employed Director(s) will sit on the Governing Board as non-voting member(s).

The District has granted the charter through June 30, 2021, subject to amendment and renewal. The charter may be revoked by the District only for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provisions of the law.

Charter number is: 0776

The Board of Directors and the Administrators as of the year ended June 30, 2020 were as follows:

**BOARD OF DIRECTORS**

<b>Member</b>	<b>Office</b>	<b>Term Expires (3 Year Term)</b>
Rob Henderson	Business Representative (Chairperson)	June 2021
Scott Porter	Parent Representative – Elk Grove (VP)	June 2022
Dave Nelson	Business Representative (CFO)	June 2020
Jenny Savakus	Community Representative	June 2021
Maggie Carmona	Parent Representative – San Juan	June 2021
Christopher Clark	Parent Representative – Capitol	June 2020
Jennifer Rezentes	Parent Representative – Shingle Springs	June 2020
Tamika L'Ecluse	Montessori Representative	June 2021

**ADMINISTRATORS**

Brett Barley	Executive Director (President)
Carrie Klagenberg	Governing Board Secretary

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS**  
**SCHEDULE OF INSTRUCTIONAL TIME**  
**YEAR ENDED JUNE 30, 2020**

	Minutes Requirement	Instructional Minutes	Credited Minutes COVID-19 School Closure Certification	Total Actual Plus Credited Minutes	Traditional Calendar Days	Credited Days COVID-19 School Closure Certification	Total Actual Plus Credited Days	Status
Kindergarten	36,000	34,755	12,120	46,875	134	46	180	In Compliance
Grade 1	50,400	41,940	14,700	56,640	134	46	180	In Compliance
Grade 2	50,400	41,940	14,700	56,640	134	46	180	In Compliance
Grade 3	50,400	41,940	14,700	56,640	134	46	180	In Compliance
Grade 4	54,000	41,940	14,700	56,640	134	46	180	In Compliance
Grade 5	54,000	41,940	14,700	56,640	134	46	180	In Compliance
Grade 6	54,000	41,940	14,700	56,640	134	46	180	In Compliance
Grade 7	54,000	44,126	15,516	59,642	134	46	180	In Compliance
Grade 8	54,000	44,126	15,516	59,642	134	46	180	In Compliance

See *Independent Auditors' Report and accompanying Notes to Supplementary Information.*

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)**  
**YEAR ENDED JUNE 30, 2020**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK/K-3	738.09	738.09	738.09	738.09
Grades 4-6	403.15	403.15	403.15	403.15
Grades 7-8	171.33	171.33	171.33	171.33
ADA Totals	<u>1,312.57</u>	<u>1,312.57</u>	<u>1,312.57</u>	<u>1,312.57</u>

*See Independent Auditors' Report and accompanying Notes to Supplementary Information.*

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS**  
**RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH**  
**AUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

June 30, 2020 Annual Financial Report Net Assets	\$ 3,655,089
Adjustments and Reclassifications:	
Increase (Decrease) in Net Assets	
Cash on Hand and in Banks	(531,445)
Accounts Receivable	2,198,574
Deposits and Prepaid Assets	43,211
Accounts Payable	(3,710,962)
Notes Payable	1,988,699
Net Adjustments and Reclassifications	<u>(11,923)</u>
June 30, 2020 Audited Financial Statement Net Assets	<u>\$ 3,643,166</u>

*See Independent Auditors' Report and accompanying Notes to Supplementary Information.*

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
NOTES TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

**PURPOSE OF SCHEDULES**

**NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME**

This schedule presents information on the amount of instructional time offered by School and whether School complied with the provisions of the Education Code.

**NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE**

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

**NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



CliftonLarsonAllen LLP  
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**INDEPENDENT AUDITORS' 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 Directors  
California Montessori Project  
San Juan Campus  
Carmichael, 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 California Montessori Project – San Juan Campus (the School), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, cash flows, and functional expenses for the year then ended, the related notes to the financial statements, and have issued our report thereon dated December 9, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School'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 financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Board of Directors  
California Montessori Project  
San Juan Campus

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Glendora, California  
December 9, 2020



CliftonLarsonAllen LLP  
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## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors  
California Montessori Project  
San Juan Campus  
Carmichael, California

We have audited California Montessori Project – San Juan Campus' (the School) compliance with the types of compliance requirements described in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2020. The School's state compliance requirements are identified in the table below.

### **Management's Responsibility**

Management is responsible for the compliance with the state laws and regulations as identified below.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on the School's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the School's compliance.

### **Compliance Requirements Tested**

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

Board of Directors  
California Montessori Project  
San Juan Campus

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	No <sup>1</sup>
Before and After School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-based instructional/independent study	Not applicable
Determination of funding for nonclassroom-based instruction	Not applicable
Annual instructional minutes – classroom based	Yes
Charter School Facility Grant Program	Not applicable

- <sup>1</sup> The School did not have any expenditures of California Clean Energy Jobs Act funding for the year ended June 30, 2020.

### **Opinion on State Compliance**

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2020.

### **Purpose of this Report**

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Glendora, California  
December 9, 2020

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2020**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**CALIFORNIA MONTESSORI PROJECT  
SAN JUAN CAMPUS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2020**

There were no findings and questioned costs related to the basic financial statements or state awards for the prior year.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,  
an SEC-registered investment advisor. | CliftonLarsonAllen LLP



**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM: G-9**

**MEETING DATE: 06/22/2021**

**SUBJECT:** Gateway International School (GIS)  
2019-20 Annual Independent Financial Audit Report

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board receive the 2019-20 Annual Independent Financial Audit Report for Gateway International School (GIS).

**RATIONALE/BACKGROUND:**

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by GIS.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Gilbert CPAs (the charter school’s independent auditor) has expressed its opinion on the financial statements of Gateway Community Charters (“the Organization”) that “the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2020, and the changes in its net assets and its cash flows for the fiscal year ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the GIS 2019-20 audit report, GIS’s P-2 ADA was 239.29, ending cash and cash equivalent was \$2,836,243, total revenues equaled \$7,200,443 and total expenditures equaled \$5,857,558 for the period ending June 30, 2020. The audit report reflects net assets of \$5,715,821.

Gateway Community Charters (GCC), the parent corporation for GIS, governs nine charters with combined ending cash and cash equivalent as of June 30, 2020, of \$17,844,102, net assets of \$64,091,626, and maintains a \$3 million line of credit through Wells Fargo. GCC did not have an outstanding balance on the line of credit as of June 30, 2020.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2020.

**ATTACHMENT(S):**

A: 2019-20 Annual Independent Financial Audit Report

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION**

Board of Education: 06/24/2014, 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 6/23/2020  
Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A

Additional Budget: \$ \_\_\_\_\_ N/A

Funding Source: \_\_\_\_\_ N/A

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only  Ongoing

**LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ N/A Focus: \_\_\_\_\_ N/A

Action: \_\_\_\_\_ N/A

Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:** Kent Stephens, Deputy Superintendent *KS*

**APPROVED BY:** Kent Kern, Superintendent of Schools *KK*

## **GATEWAY COMMUNITY CHARTERS**

### **FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED  
JUNE 30, 2020**

**COMMUNITY COLLABORATIVE CHARTER SCHOOL (CCCS)**  
**Charter Number: 0699**

**COMMUNITY OUTREACH ACADEMY (COA)**  
**Charter Number: 0561**

**FUTURES HIGH SCHOOL (FHS)**  
**Charter Number: 0560**

**SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY (SAVA)**  
**Charter Number: 0878**

**SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY - SCUSD (SAVA - SCUSD)**  
**Charter Number: 1948**

**HIGHER LEARNING ACADEMY (HLA)**  
**Charter Number: 0862**

**GATEWAY INTERNATIONAL SCHOOL (GIS)**  
**Charter Number: 1563**

**EMPOWERING POSSIBILITIES INTERNATIONAL CHARTER (EPIC)**  
**Charter Number: 1746**

**SACRAMENTO ACADEMIC & VOCATIONAL ACADEMY - EGUSD (SAVA - EGUSD)**  
**Charter Number: 1949**

# GATEWAY COMMUNITY CHARTERS

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## INDEPENDENT AUDITOR'S REPORT

**To the Board of Directors  
Gateway Community Charters  
McClellan, California**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Gateway Community Charters (the Organization), a California non-profit public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

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

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

**To the Board of Directors  
Gateway Community Charters  
Page 2**

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Supplementary Information, as listed in the Table of Contents, as required by the *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2020, on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

*Gilbert CPAs*

**GILBERT CPAs  
Sacramento, California**

**December 23, 2020**

# GATEWAY COMMUNITY CHARTERS

## STATEMENT OF FINANCIAL POSITION JUNE 30, 2020

---

### ASSETS

#### CURRENT ASSETS:

Cash and cash equivalents	\$ 17,844,102
Accounts receivable	8,522,380
Prepaid expenses	471,247
Total current assets	<u>26,837,729</u>

#### INVESTMENTS

#### PROPERTY AND EQUIPMENT, NET

#### DEPOSITS

**TOTAL ASSETS** \$ 85,635,035

### LIABILITIES AND NET ASSETS

#### CURRENT LIABILITIES:

Accounts payable	\$ 2,472,934
Accrued expenses	2,716,361
Deferred revenue	302,233
Debt, current	478,590
Total current liabilities	<u>5,970,118</u>

**DEBT, NET** 15,573,291

**TOTAL LIABILITIES** 21,543,409

#### NET ASSETS:

Net assets without donor restrictions:

Undesignated	59,436,636
Board designated	4,250,000
Net assets without donor restrictions	<u>63,686,636</u>
With donor restrictions	404,990
Total net assets	<u>64,091,626</u>

**TOTAL LIABILITIES AND NET ASSETS** \$ 85,635,035

# GATEWAY COMMUNITY CHARTERS

## STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

---

### NET ASSETS WITHOUT DONOR RESTRICTIONS:

#### SUPPORT AND REVENUE:

Federal revenue	\$ 3,419,808
State revenue:	
State aid portion of general purpose funding	42,863,141
All other state revenue	7,756,370
Local revenue:	
Cash in-lieu of property taxes	9,020,395
Investment and interest income	673,229
All other local revenue	506,523
Net assets released from restrictions	236,154
Total support and revenue	<u>64,475,620</u>

#### EXPENSES:

Program services:	
Educational programs	50,781,039
Supporting services:	
General and administrative	8,301,113
Total expenses	<u>59,082,152</u>
INCREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>5,393,468</u>

### NET ASSETS WITH DONOR RESTRICTIONS:

State revenue	93,172
Net assets released from restrictions	<u>(236,154)</u>

### DECREASE IN NET ASSETS WITH DONOR RESTRICTIONS

---

### INCREASE IN NET ASSETS

### NET ASSETS, Beginning of Year

### NET ASSETS, End of Year

# GATEWAY COMMUNITY CHARTERS

## STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2020

---

	<u>Program Services</u>	<u>Supporting Services</u>	<u>Total</u>
	<u>Educational programs</u>	<u>General and administrative</u>	
Certificated salaries	\$ 21,619,848	\$ 251,558	\$ 21,871,406
Classified salaries	5,347,888	2,613,563	7,961,451
Employee benefits	9,404,493	1,200,933	10,605,426
Books and supplies	3,097,135	385,006	3,482,141
Travel and conferences	167,333	38,413	205,746
Dues and memberships	68,768	44,528	113,296
Insurance		323,130	323,130
Utilities, operations, and housekeeping services	847,939	15,660	863,599
Rental, leases, repairs, noncapitalized improvements	3,082,850	398,863	3,481,713
Professional services, advertising, audit fees, catering, health permits, and legal fees	2,962,851	1,500,726	4,463,577
Field trips	90,286		90,286
Licensing software and online services	683,524	88,193	771,717
Special education costs	660,245	977,681	1,637,926
Communications and postage	71,978	414,905	486,883
Depreciation	2,404,815	47,954	2,452,769
Interest	<u>271,086</u>	<u>-</u>	<u>271,086</u>
<b>Total</b>	<b>\$ 50,781,039</b>	<b>\$ 8,301,113</b>	<b>\$ 59,082,152</b>

# GATEWAY COMMUNITY CHARTERS

## STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2020

---

### CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets	\$ 5,250,486
Adjustments to reconcile to net cash used by operating activities:	
Depreciation	2,452,769
Net gain on investments	(180,471)
Changes in:	
Accounts receivable	(3,905,297)
Prepaid expenses and deposits	(37,056)
Accounts payable	(4,878,674)
Accrued expenses	596,320
Deferred revenue	58,780
Net cash used by operating activities	<u>(643,143)</u>

### CASH FLOWS FROM INVESTING ACTIVITIES:

Purchases of investments	(1,264,788)
Sale of investments	1,525,366
Purchases of property and equipment	<u>(4,231,165)</u>
Net cash used by investing activities	<u>(3,970,587)</u>

### CASH FLOWS FROM FINANCING ACTIVITIES:

Principal payments on debt	<u>(524,758)</u>
----------------------------	------------------

### NET DECREASE IN CASH AND CASH EQUIVALENTS

22,982,590

CASH AND CASH EQUIVALENTS, Beginning of Year

22,982,590

CASH AND CASH EQUIVALENTS, End of Year

\$ 17,844,102

### NON-CASH INVESTING ACTIVITIES

Property and equipment financed through accounts payable	<u>\$ 1,038,997</u>
--	---------------------

### CASH PAID FOR INTEREST

\$ 271,086

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

---

### 1. OPERATIONS

Gateway Community Charters (the Organization) is a tax-exempt non-profit public benefit corporation that was established in 2003. The Organization governs nine unique charter schools. Five charter schools (CCCS, COA, FHS, SAVA, and HLA) were originally authorized by Grant Joint Union High School District (now Twin Rivers Unified School District). Gateway International School (GIS) is authorized by the San Juan Unified School District. Empowering Possibilities International Charter is authorized by the Yolo County Office of Education. Sacramento Academic & Vocational Academy - SCUSD is authorized by the Sacramento City Unified School District. Sacramento Academic & Vocational Academy - EGUSD is authorized by the Elk Grove Unified School District. The charter schools are as follows:

- Community Collaborative Charter School (CCCS)
- Community Outreach Academy (COA)
- Futures High School (FHS)
- Sacramento Academic & Vocational Academy (SAVA)
- Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD)
- Higher Learning Academy (HLA)
- Gateway International School (GIS)
- Empowering Possibilities International Charter (EPIC)
- Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD)

### 2. SIGNIFICANT ACCOUNTING POLICIES

**Basis of presentation** – The financial statements are prepared on the accrual basis of accounting and in conformity with professional standards applicable to not-for-profit entities. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

**Cash and cash equivalents** – For financial statement purposes, the Organization considers investments with maturity at purchase of three months or less to be cash equivalents.

**Accounts receivable** represent amounts of which the Organization has an unconditional right to receive. Accounts receivable are stated at the amount management expects to be collected from the outstanding balance.

**Investments** are recorded at fair value. Unrealized gains and losses from the fluctuation of market value and realized gains and losses from the sale of investments are reflected in the statement of activities.

**Property and equipment** with a value greater than \$5,000 are capitalized at cost or fair value on the date of receipt in the case of donated property, and depreciated using the straight-line method over their estimated useful lives, which range from three to thirty years. Leasehold improvements are depreciated over the lease term (including options) or the useful life. Major additions are capitalized, and repairs and maintenance that do not improve or extend the life of the assets are expensed. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts, with the resulting gain or loss reflected in the statement of activities.

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

---

**Revenue recognition** – Program service fees are recognized as revenue when the services are performed. Payments received in advance are deferred to the applicable period in which the related services are performed.

The Organization's revenue from government grants is derived from under cost-reimbursable federal or state grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue in the applicable period in which the qualifying expenses are incurred in compliance with specific grant provisions. Funds received in excess of expenses incurred are recorded as deferred revenue. At June 30, 2020, \$302,233 of grant funds are included in deferred revenue to be recognized in future periods.

Contributions are recognized when cash, or other assets, or an unconditional promise to give is received. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

The Organization receives grant funds that are considered conditional contributions and are not recorded or recognized until the applicable condition has been met, generally expenditure on costs allowable under the grant agreement, or satisfaction of performance obligations. As of June 30, 2020, the Organization had \$627,906 of conditional contributions available to be recognized in revenue in future periods under such grants. The terms of the related contracts expire at various times from 2020 to 2021. In some cases, the Organization may not be able to access the full amount available under the agreement based on its activities and level of expenditures.

Donor-restricted contributions are reported as increases in net assets without restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Restricted contributions that were initially classified as conditional due to a qualifying expense barrier are recognized as net assets without donor restrictions since the restriction is met simultaneously when the condition is released and the revenue is recognized.

**Functional allocation of expenses** – The cost of providing educational programs and other activities has been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include rent and occupancy and depreciation, which are allocated on a square footage basis, as well as salaries and wages, employee benefits, professional services, and other, which are allocated on the basis of estimates of time and effort.

**Income taxes** – The Organization is publicly supported and has received tax-exempt status under Internal Revenue Code Section 501(c)(3) and Section 23701(d) of the California Revenue and Taxation Code. There is no unrelated taxable income and, accordingly, there is no provision for income taxes in these financial statements. The Organization has applied the accounting principles related to accounting for uncertainty in income taxes and has determined that there is no material impact on the financial statements.

**Use of estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

---

**Recent accounting pronouncements** – In May 2014, the Financial Accounting Standards Board (FASB) issued Topic 606, *Revenue from Contracts with Customers*. The new accounting standard developed a common standard that removed inconsistencies in revenue requirements, improved comparability of revenue recognition practices, provided more useful information to users of financial statements and simplified the preparation of financial statements. The Organization has implemented Topic 606 effective July 1, 2019 for all contracts with no effect on beginning net assets.

In June 2018, the FASB issued Accounting Standards Update (ASU) 2018-08, Topic 958, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The new accounting standard clarified and improved the guidance for (1) evaluating whether transactions should be accounted for as contributions within the scope of Topic 958 or as exchange transactions subject to other guidance and (2) determining whether a contribution is conditional. The Organization has implemented this accounting standard in the accompanying financial statements effective July 1, 2019 under the modified prospective basis. Accordingly, there is no effect on beginning net assets in connection with the implementation of ASU 2018-08.

In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842). The new accounting standard requires lessees to recognize a lease liability measured on a discounted basis and a right-of-use asset for all leases with terms longer than 12 months. Application of this statement is effective for the year ending June 30, 2023. The Organization is currently evaluating the impact this pronouncement will have on the financial statements. Based on a preliminary assessment, it is expected that most operating lease commitments will be subject to the new guidance and recognized as operating liabilities and right-of-use assets upon adoption, resulting in a significant increase in the assets and liabilities on the consolidated balance sheet.

**Subsequent events** have been reviewed through December 23, 2020, the date the financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2020 that require recognition or disclosure in the financial statements.

### 3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows at June 30, 2020:

Cash and cash equivalents	\$ 17,844,102
Accounts receivable	<u>8,522,380</u>
Total financial assets, available within one year	26,366,482
Less:	
Amounts unavailable for general expenditures within one year, due to:	
Restrictions by board designations	(4,250,000)
Restrictions by donors for purpose	<u>(404,990)</u>
Total financial assets available for general expenditures within one year	\$ 21,711,492

The Organization strives to maintain a reserve equivalent of 4-6 months of operating expenses. The California Department of Education currently requires a mandatory minimum 3% of operating expenditure reserve. The Organization well exceeds this requirement and maintains a healthy reserve.

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

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### 4. CASH AND CASH EQUIVALENTS

The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. At June 30, 2020, the book balance totaled \$1,174,913 of which there was a bank balance of \$1,183,585 that was held at one commercial bank. The bank balance exceeded the insured amount by the Federal Deposit Insurance Corporation (FDIC) by \$933,585. The Organization has not experienced any losses in such accounts. Management believes the Organization is not exposed to any significant credit risk related to cash and cash equivalents.

The Organization also maintains cash in the County Treasury. The County pools these funds with those of other educational organizations in the county and invests the cash. These pooled funds are carried at cost which approximates fair value. The fair value of the Organization's deposits in this pool as of June 30, 2020, as provided by the pool sponsor, was approximately \$16,669,189. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool. The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et. seq. The funds maintained by the County are either secured by federal depository insurance or collateralized.

### 5. ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2020 is \$8,522,380. The balances are due entirely from grantor government agencies. Management deems all receivables to be collectible and no provision for doubtful accounts is recorded.

### 6. INVESTMENTS

Investments are at fair value and consist of the following at June 30, 2020:

Mutual funds	\$ 698,414
Government obligations	1,840,864
Municipal bonds	162,323
Corporate obligations	1,590,504
Corporate stocks	2,142,016
Real estate investment trusts	<u>144,385</u>
Total	<u>\$ 6,578,506</u>

Investment income for the year ended June 30, 2020 was as follows:

Dividends and interest from investments	\$ 209,147
Interest from cash held in County Treasury	341,587
Net realized/unrealized gains	180,471
Investment fees	(57,976)
Total	<u>\$ 673,229</u>

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

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### 7. FAIR VALUE MEASUREMENTS

Fair value is a market-based measurement, not an entity-specific measurement. For some assets and liabilities, observable market transactions or market information might be available. For other assets and liabilities, observable market transactions and market information might not be available. However, the objective of a fair value measurement in both cases is the same—to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (that is, an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability).

In order to increase consistency and comparability in fair value measurements, a fair value hierarchy that prioritizes observable and unobservable inputs is used to measure fair value into three broad levels, as follows:

Level 1 Inputs	Unadjusted quoted prices in active markets that are accessible at the measurement date for identical assets or liabilities.
Level 2 Inputs	Inputs other than quoted prices in active markets that are observable either directly or indirectly.
Level 3 Inputs	Unobservable inputs for the asset or liability.

When a price for an identical asset or liability is not observable, a reporting entity measures fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. Because fair value is a market-based measurement, it is measured using the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk. As a result, a reporting entity's intention to hold an asset or to settle or otherwise fulfill a liability is not relevant when measuring fair value.

Following is a description of the valuation methods used for assets measured at fair value. There have been no changes in methodologies used at June 30, 2020.

*Common stocks and mutual funds:* Valued using quoted market prices which are available on an active market.

*Municipal and corporate bonds, real estate investments trusts and funds, and U.S. government securities and obligations:* Valued at the closing price reported on the active market on which individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

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The following table set forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2020:

	Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 698,414			\$ 698,414
Government obligations		\$ 1,840,864		1,840,864
Municipal bonds		162,323		162,323
Corporate obligations		1,590,504		1,590,504
Common stocks	2,142,016			2,142,016
Real estate investment trusts and asset funds		144,385		144,385
Total assets at fair value	<u>\$ 2,840,430</u>	<u>\$ 3,738,076</u>	<u>\$ _____</u>	<u>\$ 6,578,506</u>

## 8. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30, 2020:

Land	\$ 1,932,945
Building and building improvements	49,665,558
Furniture and equipment	3,638,045
Construction in progress	4,321,976
Subtotal	<u>59,558,524</u>
Less accumulated depreciation	<u>(7,549,066)</u>
Property and equipment, net	<u>\$ 52,009,458</u>

Depreciation expense for the year ended June 30, 2020 totaled \$2,452,769.

## 9. LINE OF CREDIT

The Organization has a has a line of credit in the amount of \$3,000,000 secured by a first lien security interest in the Organization's Wells Fargo investment account. The stated interest rate is equal to 1% below the lender's prime rate, and at no time shall be less than 1.00% per annum. Minimum interest only payments are due monthly, and the line of credit is scheduled to mature in June 2023, at which time any unpaid principal is due. There was no outstanding balance as of June 30, 2020.

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

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### 10. DEBT

In June 2015, the Empowering Possibilities International Charter (EPIC) obtained a \$250,000 revolving loan from the California School Finance Authority. The loan has a 0.33% interest rate and is paid through deductions from the August through January apportionment payments each year totaling \$50,000. The EPIC loan matures in August 2020. At June 30, 2020, the loan had an outstanding balance due of \$50,006.

In January 2014, the Organization was approved and executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Higher Learning Academy. The terms of the agreements provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization was not required to make repayments on the match until the completion of the facility project, at which point the repayment terms were determined. The facility project was completed during the year ended June 30, 2019. Beginning August 2019, the loan bears interest at 2% and interest and principal payments of \$68,685 are due annually in the months of August through January and March through May. As of June 30, 2020, the outstanding obligation was \$11,335,743. Final Maturity is in 2048.

In January 2014, the Organization was approved and executed a Memorandum of Understanding for funding under the California Charter School Facilities State Prop 1D Program for Futures High School. The terms of the agreements provide that 50% of the Prop 1D funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. The Organization was not required to make repayments on the match until the completion of the facility project, at which point the repayment terms were determined. The facility project was completed during the year ended June 30, 2019. Beginning August 2019, the loan bears interest at 2% and interest and principal payments of \$68,685 are due annually in the months of August through January and March through May. As of June 30, 2020, the outstanding obligation was \$4,666,132. Final Maturity is in 2048.

Future maturities of the debt are as follows:

<u>Year Ending June 30,</u>	
2021	\$ 478,590
2022	437,230
2023	446,050
2024	455,048
2025	464,227
Thereafter	<u>13,770,736</u>
Total	<u>\$ 16,051,881</u>

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

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### 11. OPERATING LEASES

The Organization leases its facilities and equipment under various operating leases and facility use agreements. Rental expense under these leases for the year ended June 30, 2020 was \$3,481,713.

Future minimum commitments under operating leases are as follows:

<u>Year Ending June 30,</u>	<u>Lease Payments</u>
2021	\$ 2,994,353
2022	2,650,402
2023	2,753,536
2024	2,036,969
2025	2,014,063
Thereafter	<u>3,622,690</u>
Total	<u>\$ 16,072,013</u>

### 12. NET ASSETS

#### *Net assets with board designations*

In June 2011, the Organization's Board of Directors approved a Committed Facility Acquisition and Improvement reserve designation for three of the schools: Community Outreach Academy (\$2,000,000), Community Collaborative Charter School (\$750,000) and Futures High School (\$1,500,000), totaling \$4,250,000 reserve of net assets without donor restrictions. The board designated reserve was established to support future facility acquisition, maintenance and building improvement costs and is also intended to mitigate potential risk of long-term lease agreements. At June 30, 2020, these reserve designations are maintained in the specified charter school net assets and the funds may not be used or re-designated without formal action by the Organization's Board of Directors.

#### *Net assets with donor restrictions*

At June 30, 2020, net assets with donor restrictions consisted of unexpended grants restricted for various purposes. Net assets with donor restrictions are to be used for the following purposes:

Instructional materials	\$ 252,650
Low performing student block grant	83,016
COVID-19 response	30,215
Professional development block grant	25,989
School athletic programs	7,957
Science materials	3,197
Construction of facilities	<u>1,966</u>
Total	<u>\$ 404,990</u>

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

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### 13. RETIREMENT PLANS

Qualified employees are eligible to participate in a CalPERS Supplemental Income 457 Plan. The plan is funded entirely by voluntary employee contributions.

Qualified employees are also covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Classified employees are members of the California Public Employees' Retirement System (CalPERS), and certificated employees are members of the California State Teachers' Retirement System (CalSTRS).

#### California Public Employees' Retirement System (CalPERS)

Plan name:	California Public Employees' Retirement System (CalPERS) State & Schools
.	
Plan's EIN:	94-6207465
Market value of assets:	\$68,156
Actuarial accrued liability:	\$97,301
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2019, the most recent information available.

#### Plan Description

The Organization participates in the Schools Pool (the CalPERS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. CalPERS acts as a common investment and administrative agent for participating entities within the State of California. CalPERS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at [www.calpers.ca.gov](http://www.calpers.ca.gov).

#### Benefits Provided

The benefits for the CalPERS Plan are established by contract, in accordance with the provisions of the California Public Employees' Retirement Law (PERL). The benefits 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. The California Public Employees' Pension Reform Act of 2013 (PEPRA) made significant changes to the benefit structure that primarily affect members first hired to perform CalPERS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalPERS Plan has two benefit structures: 1) CalPERS 2% at 55 – Members first hired on or before December 31, 2012, to perform CalPERS creditable activities, and 2) CalPERS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalPERS creditable activities. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 50 with a minimum of five years of CalPERS-credited service, while members hired after January 1, 2013, must be at least age 52 with a minimum of five years of service.

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

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### Contributions

Section 20814(c) of the PERL requires that the employer contribution rates for all employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the CalPERS Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The CalPERS Plan's actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Classic plan members, defined as a member who joined CalPERS prior to January 1, 2013, are required to contribute 7% of their salary. New members who joined CalPERS for the first time on or after January 1, 2013 are required to contribute 7% of their salary. The required employer contribution rate for the fiscal year ended June 30, 2020 was 19.721% of annual payroll and total contributions were \$1,523,723. The contribution requirements of the plan members are established by state statute. For the fiscal year 2021, the Organization is required to contribute 20.70% of annual payroll.

### California State Teachers' Retirement System (CalSTRS):

Plan name:	California State Teachers' Retirement System (CalSTRS)
Plan's EIN:	94-6291617
Actuarial value of assets:	\$205,016
Actuarial accrued liability:	\$310,719
Funded status:	65-80% funded

The actuarial value of assets and accrued liability are expressed in millions and are valued as of June 30, 2019, the most recent actuarial valuation date.

### Plan Description

The Organization participates in the State Teachers' Retirement Plan (the CalSTRS Plan), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. CalSTRS acts as a common investment and administrative agent for participating entities within the State of California. CalSTRS issues a publicly available financial report that includes financial statements and required supplementary information for this plan. This report is available online at [www.calstrs.com](http://www.calstrs.com).

### Benefits Provided

The benefits for the CalSTRS Plan are established by contract, in accordance with the provisions of the State Teachers' Retirement Law. Benefits are based on members' years of service, age, final compensation, and a benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The PEPRA made significant changes to the benefit structure that primarily affect members first hired to perform CalSTRS creditable activities on or after January 1, 2013. As a result of PEPRA, the CalSTRS Plan has two benefit structures: 1) CalSTRS 2% at 60 – Members first hired on or before December 31, 2012, to perform CalSTRS creditable activities, and 2) CalSTRS 2% at 62 – Members first hired on or after January 1, 2013, to perform CalSTRS creditable activities. The 2 percent, also known as the age factor, refers to the percentage of final compensation received as a retirement benefit for each year of service credit. To be eligible for service retirement, members hired prior to January 1, 2013, must be at least age 60 with a minimum of five years of CalSTRS-credited service, while members hired after January 1, 2013, must be at least age 62 with five years of service.

# GATEWAY COMMUNITY CHARTERS

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020

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### Contributions

Assembly Bill 1469 (AB 1469), signed into law as a part of the State of California's (the State) 2014-15 budget, increases contributions to the CalSTRS Plan from members, employers, and the State over seven years, effective July 1, 2014. School employer contributions will increase from 8.25% to a total of 19.1% of covered payroll over the seven-year period. Active plan members are required to contribute 10.205% or 10.25 % of their salary, depending on when they were hired. The required employer contribution rate for the fiscal year ended June 30, 2020 was 17.10% of annual payroll and total contributions were \$3,586,650. For the fiscal year 2021, the Organization is required to contribute 18.40% of annual payroll.

Senate Bill 90 (SB90), which was signed on June 27, 2019, appropriated from the State's General Fund \$1,117,000,000 in contributions on-behalf of school employers for the 2019–20 fiscal year to be transferred to the CalSTRS Plan. Furthermore, SB 90 will appropriate contributions for the 2020–21 fiscal year, such that it will result in school employers having to contribute .70 percentage points less than amounts set in existing prescribed schedules in the 2020–21 fiscal year. The Organization's proportionate share of the State's total on-behalf contribution to the CalSTRS Plan for the period ended June 30, 2020 was \$501,490.

### **14. JOINT VENTURE**

The Organization participates in a joint venture under a joint powers agreement (JPAs) with the California Charter School Joint Powers Authority, doing business as charterSAFE (SAFE).

SAFE arranges for and provides workers' compensation, property, and liability insurance coverage for their members, respectively. The JPA is governed by boards consisting of a representative from each member. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member beyond their representation on the board. Each member pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPA.

Complete separate financial statements for the JPA may be obtained from:

SAFE     250 E. 1<sup>st</sup> Street, Suite 1000, Los Angeles, California 90012

Condensed audited financial information available of SAFE is as follows:

	<u>June 30, 2019</u>
Total Assets	\$ 33,402,250
Total Liabilities	\$ 25,862,819
Net Assets	<u>7,539,431</u>
Total Liabilities and Equity	\$ 33,402,250
Total Revenues	\$ 27,137,840
Total Expenses	<u>26,708,242</u>
Net Increase in Net Assets	\$ 429,598

# **GATEWAY COMMUNITY CHARTERS**

## **NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2020**

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### **15. CONTINGENCIES**

The Organization has received federal and state funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

The Organization may be involved in various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities, including employment matters. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the Organization.

### **16. RISKS AND UNCERTAINTIES**

In mid-March 2020 the Organization experienced disruption to its schools as they were required by public health orders to close and move to virtual learning format in response to the Coronavirus/COVID-19 pandemic. Although the disruption is expected to be temporary, the Organization anticipates some financial impact due to the pandemic. The financial impact and duration cannot be reasonably estimated at this time.

### **17. RELATED PARTY**

Gateway Community Charters Foundation (Foundation) is a separate not-for-profit entity that raises contributions for the benefit of the Organization. Five of the Foundation's board members are to be chosen by the Organization, in accordance with the Foundation's bylaws. In addition, the Organization's superintendent and one board member sit on the Foundation's board. In the year ended June 30, 2020, the Foundation contributed \$23,126 to the Organization to support its ongoing mission.

## **SUPPLEMENTARY INFORMATION**

# **GATEWAY COMMUNITY CHARTERS**

## **ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION YEAR ENDED JUNE 30, 2020**

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### **ORGANIZATION**

Gateway Community Charters (the Organization) is a tax exempt non-profit, public-benefit corporation that was established in 2003. The Organization governs nine charter schools as follows:

Community Collaborative Charter School (CCCS) - Charter Number: 0699  
Established July 2005, expires June 2022  
Authorizer: Twin Rivers Unified School District

Community Outreach Academy (COA) - Charter Number: 0561  
Established September 2003, expires June 2022  
Authorizer: Twin Rivers Unified School District

Futures High School (FHS) - Charter Number: 0560  
Established July 2004, expires June 2022  
Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy (SAVA) - Charter Number: 0878  
Established March 2007, expires June 2022  
Authorizer: Twin Rivers Unified School District

Sacramento Academic & Vocational Academy - SCUSD (SAVA - SCUSD) - Charter Number: 1948  
Established July 2018, expires June 2023  
Authorizer: Sacramento City Unified School District

Higher Learning Academy (HLA) - Charter Number: 0862  
Established July 2007, expires June 2022  
Authorizer: Twin Rivers Unified School District

Gateway International School (GIS) - Charter Number: 1563  
Established July 2013, expires June 2021  
Authorizer: San Juan Unified School District

Empowering Possibilities International Charter School (EPIC) - Charter Number: 1746  
Established July 2015, expires June 2025  
Authorizer: Yolo County Office of Education

Sacramento Academic & Vocational Academy - EGUSD (SAVA - EGUSD) - Charter Number: 1949  
Established July 2018, expires June 2023  
Authorizer: Elk Grove Unified School District

# **GATEWAY COMMUNITY CHARTERS**

## **ORGANIZATION, GOVERNING BOARD, AND ADMINISTRATION YEAR ENDED JUNE 30, 2020**

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### **BOARD OF DIRECTORS**

<b>Name</b>	<b>Office</b>	<b>Term Expires</b>
Lillie Campbell	President	June 30, 2022
Bruce Mangerich	Vice President	June 30, 2021
Mark Anderson	Treasurer	June 30, 2022
Jack Turner	Secretary	June 30, 2021
Harry Block	Director	June 30, 2021

### **ADMINISTRATION**

Superintendent/Chief Executive Officer  
Cindy Petersen Ed. D

Assistant Superintendent  
Michael Gillespie

Chief Business Official  
Aaron Thornsberry

Chief Communications and Strategy Officer  
Jason Sample

# GATEWAY COMMUNITY CHARTERS

## SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2020

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	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
<b>Community Collaborative Charter School (CCCS):</b>				
TK/K-3	-	52.46	-	52.46
Grades 4 through 6	-	38.87	-	38.87
Grades 7 through 8	-	22.93	-	22.93
Grades 9 through 12	-	253.98	-	253.98
<b>Total</b>	<b>-</b>	<b>368.24</b>	<b>-</b>	<b>368.24</b>
<b>Community Outreach Academy (COA):</b>				
TK/K-3	755.14	763.62	755.14	763.62
Grades 4 through 6	521.61	525.10	521.61	525.10
Grades 7 through 8	333.09	334.33	333.09	334.33
<b>Total</b>	<b>1,609.84</b>	<b>1,623.05</b>	<b>1,609.84</b>	<b>1,623.05</b>
<b>Futures High School (FHS):</b>				
Grades 9 through 12	382.97	383.80	382.97	383.80
<b>Total</b>	<b>382.97</b>	<b>383.80</b>	<b>382.97</b>	<b>383.80</b>
<b>Sacramento Academic &amp; Vocational Academy (SAVA):</b>				
Grades 9 through 12	-	99.64	-	99.64
<b>Total</b>	<b>-</b>	<b>99.64</b>	<b>-</b>	<b>99.64</b>
<b>Sacramento Academic &amp; Vocational Academy – SCUSD (SAVA – SCUSD):</b>				
Grades 7 through 8	-	59.01	-	59.01
Grades 9 through 12	-	570.62	-	570.62
<b>Total</b>	<b>-</b>	<b>629.63</b>	<b>-</b>	<b>629.63</b>
<b>Higher Learning Academy (HLA):</b>				
TK/K-3	181.18	181.28	181.18	181.28
Grades 4 through 6	155.66	156.03	155.66	156.03
Grades 7 through 8	82.91	82.95	82.91	82.95
<b>Total</b>	<b>419.75</b>	<b>420.26</b>	<b>419.75</b>	<b>420.26</b>
<b>Gateway International School (GIS):</b>				
TK/K-3	256.76	257.95	256.76	257.95
Grades 4 through 6	166.49	167.37	166.49	167.37
Grades 7 through 8	113.40	113.97	113.40	113.97
<b>Total</b>	<b>536.65</b>	<b>539.29</b>	<b>536.65</b>	<b>539.29</b>

# GATEWAY COMMUNITY CHARTERS

## SCHEDULE OF AVERAGE DAILY ATTENDANCE YEAR ENDED JUNE 30, 2020

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	<u>Second Period Report</u>		<u>Annual Report</u>	
	<u>Classroom Based</u>	<u>Total</u>	<u>Classroom Based</u>	<u>Total</u>
Empowering Possibilities International Charter (EPIC):				
TK/K-3	176.23	180.90	176.23	180.90
Grades 4 through 6	126.73	128.86	126.73	128.86
Grades 7 through 8	70.17	72.09	70.17	72.09
Total	<u>373.13</u>	<u>381.85</u>	<u>373.13</u>	<u>381.85</u>
Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD):				
Grades 9 through 12	-	288.17	-	288.17
Total	<u>-</u>	<u>288.17</u>	<u>-</u>	<u>288.17</u>

# GATEWAY COMMUNITY CHARTERS

## SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2020

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Effective January 1, 2000, California Education Code Section 47612.5 requires classroom-based charter schools to offer a minimum number of minutes of instruction, as specified in Section 46201. This schedule documents the compliance of the Organization's charter schools with these requirements.

Required Minutes	2019-20 Minutes Offered*	Actual Number of Instructional Days Offered	Number of Days		Total Number of Instructional Days	Status
			Covered by the COVID-19 School Closure	Certification**		

Community Collaborative Charter School (CCCS):

N/A - Nonclassroom based charter school

Community Outreach Academy (COA):

Kindergarten	36,000	55,050	132	48	180	In Compliance
Grade 1	50,400	51,080	132	48	180	In Compliance
Grade 2	50,400	52,880	132	48	180	In Compliance
Grade 3	50,400	52,880	132	48	180	In Compliance
Grade 4	54,000	54,945	132	48	180	In Compliance
Grade 5	54,000	54,945	132	48	180	In Compliance
Grade 6	54,000	55,315	132	48	180	In Compliance
Grade 7	54,000	58,916	132	48	180	In Compliance
Grade 8	54,000	58,916	132	48	180	In Compliance

Futures High School (FHS):

Grade 9	64,800	65,706	131	48	179	In Compliance
Grade 10	64,800	65,706	131	48	179	In Compliance
Grade 11	64,800	65,706	131	48	179	In Compliance
Grade 12	64,800	65,706	131	48	179	In Compliance

Sacramento Academic & Vocational Academy (SAVA):

N/A - Nonclassroom based charter school

Sacramento Academic & Vocational Academy – SCUSD (SAVA – SCUSD):

N/A - Nonclassroom based charter school

Higher Learning Academy (HLA):

Kindergarten	36,000	61,200	131	48	179	In Compliance
Grade 1	50,400	56,400	131	48	179	In Compliance
Grade 2	50,400	56,400	131	48	179	In Compliance
Grade 3	50,400	56,400	131	48	179	In Compliance
Grade 4	54,000	58,500	131	48	179	In Compliance
Grade 5	54,000	58,500	131	48	179	In Compliance
Grade 6	54,000	59,320	131	48	179	In Compliance
Grade 7	54,000	59,320	131	48	179	In Compliance
Grade 8	54,000	59,320	131	48	179	In Compliance

# GATEWAY COMMUNITY CHARTERS

## SCHEDULE OF INSTRUCTIONAL TIME YEAR ENDED JUNE 30, 2020

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	Required <u>Minutes</u>	2019-20 <u>Minutes Offered*</u>	Actual Number of Instructional Days Offered	Number of Days		<u>Total Number of Instructional Days</u>	<u>Status</u>
				Covered by the COVID-19 School Closure Certification**	Total Number of Instructional Days		
<b>Gateway International School (GIS):</b>							
Kindergarten	36,000	57,665	132	48	180	In Compliance	
Grade 1	50,400	52,910	132	48	180	In Compliance	
Grade 2	50,400	54,965	132	48	180	In Compliance	
Grade 3	50,400	54,965	132	48	180	In Compliance	
Grade 4	54,000	54,965	132	48	180	In Compliance	
Grade 5	54,000	54,965	132	48	180	In Compliance	
Grade 6	54,000	56,335	132	48	180	In Compliance	
Grade 7	54,000	56,335	132	48	180	In Compliance	
Grade 8	54,000	56,335	132	48	180	In Compliance	
<b>Empowering Possibilities International Charter (EPIC):</b>							
Kindergarten	36,000	57,900	132	48	180	In Compliance	
Grade 1	50,400	53,100	132	48	180	In Compliance	
Grade 2	50,400	53,100	132	48	180	In Compliance	
Grade 3	50,400	53,100	132	48	180	In Compliance	
Grade 4	54,000	55,200	132	48	180	In Compliance	
Grade 5	54,000	55,200	132	48	180	In Compliance	
Grade 6	54,000	58,880	132	48	180	In Compliance	
Grade 7	54,000	58,880	132	48	180	In Compliance	
Grade 8	54,000	58,880	132	48	180	In Compliance	

Sacramento Academic & Vocational Academy – EGUSD (SAVA – EGUSD):

N/A - Nonclassroom based charter school

\* The credited minutes covered by the COVID-19 School Closure certification are included in the 2019-20 minutes offered column but were not actually offered due to the COVID-19 School Closure.

\*\* In response to COVID-19, all sites were closed for 48 instructional days, March 16, 2020 through May 29, 2020, for which the Organization received a COVID-19 School Closure Certification from the California Department of Education.

# GATEWAY COMMUNITY CHARTERS

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2020

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<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>
<b>U.S. Department of Education:</b>			
Passed Through California Department of Education (CDE):			
Title I Grants to Local Education Agencies	84.010	14329	\$ 1,717,716
Title I Comprehensive Support and Improvement Local Educational Agency	84.010	15438	<u>395,510</u>
Subtotal Title I			<u>2,113,226</u>
Title III, Limited English Teacher Quality Program	84.365	14346	316,986
Title III, Immigrant Education Program	84.365A	15146	<u>30,176</u>
Subtotal Title III			<u>347,162</u>
Title IV, Part C Public Charter Schools Grants	84.282	15385	434,861
Title II, Part A, Improving Teacher Quality State Grants	84.367	14341	209,703
Special Education Grants to States	84.027	N/A	239,289
Title IV, Part A, Student Support and Academic Enrichment Grant	84.424A	15396	<u>75,567</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 3,419,808</u></b>

# GATEWAY COMMUNITY CHARTERS

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2020

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### 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards of the Organization 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Coronavirus Aid, Relief, and Economic Security (CARES) Act – The Organization applied for and received federal CARES Act Awards in fiscal year 2020-2021 from the State of California through the State's 2020-2021 budget appropriation. The State allowed the Organization to retroactively apply expenditures from their 2019-2020 year-end incurred between March 2020 through June 30, 2020. Although these expenditures occurred during the June 30, 2020 fiscal year, the Organization did not have an award from the State of California until the June 30, 2021 fiscal year. Therefore, the following June 30, 2020 fiscal year expenditures will be reported on the Organization's Schedule of Federal Awards at June 30, 2021 and subject to the federal single audit at that time:

<u>Award Description</u>	<u>CFDA</u>	<u>Amount</u>
Coronavirus Relief Fund (CRF)	21.019	\$ 294,947
Total		\$ 294,947

### 2. INDIRECT COST RATE

The Organization allocates certain costs of administration and operations to programs based on Indirect Cost Rates approved by California Department of Education, specific to each of its charters. Accordingly, the Organization has elected not to use the 10% de minimis indirect cost rate for federal programs for the year ended June 30, 2020.

# GATEWAY COMMUNITY CHARTERS

## COMBINING STATEMENT OF FINANCIAL POSITION JUNE 30, 2020

	<b>CCCS</b>	<b>COA</b>	<b>FHS</b>	<b>SAVA</b>	<b>SAVA - SCUSD</b>	<b>HLA</b>	<b>GIS</b>	<b>EPIC</b>	<b>SAVA - EGUSD</b>	<b>Total</b>
<b>ASSETS</b>										
<b>CURRENT ASSETS:</b>										
Cash and cash equivalents	\$ 290,950	\$ 5,525,928	\$ 1,171,816	\$ 4,095,241	\$ 892,612	\$ 1,217,386	\$ 2,836,243	\$ 1,325,046	\$ 488,880	\$ 17,844,102
Accounts receivable	585,044	2,500,817	584,420	427,424	1,554,116	768,051	801,272	668,689	632,547	8,522,380
Prepaid expenses	17,996	69,713	17,371	3,915	166,488	34,678	111,843	37,923	11,320	471,247
Total current assets	893,990	8,096,458	1,773,607	4,526,580	2,613,216	2,020,115	3,749,358	2,031,658	1,132,747	26,837,729
<b>INVESTMENTS</b>	870,994	3,161,630	2,012,365	480,231		53,286				6,578,506
<b>PROPERTY AND EQUIPMENT, NET</b>	2,412,347	5,709,342	16,272,326	1,375,499	224,775	22,487,537	2,309,297	1,086,412	131,923	52,009,458
<b>DEPOSITS</b>	13,420	65,302	1,305	8,058	18,860	1,419	10,028	81,531	9,419	209,342
<b>TOTAL ASSETS</b>	<u>\$ 4,190,751</u>	<u>\$ 17,032,732</u>	<u>\$ 20,059,603</u>	<u>\$ 6,390,368</u>	<u>\$ 2,856,851</u>	<u>\$ 24,562,357</u>	<u>\$ 6,068,683</u>	<u>\$ 3,199,601</u>	<u>\$ 1,274,089</u>	<u>\$ 85,635,035</u>
<b>LIABILITIES AND NET ASSETS</b>										
<b>CURRENT LIABILITIES:</b>										
Accounts payable	\$ 104,995	\$ 579,717	\$ 563,703	\$ 224,619	\$ 95,347	\$ 369,067	\$ 60,908	\$ 427,479	\$ 47,099	\$ 2,472,934
Accrued expenses	243,251	868,073	221,397	63,695	416,649	225,702	288,719	213,578	175,297	2,716,361
Deferred revenue	24,403	18,016	15,904	11,408	199,898	10,069	3,235	528	18,772	302,233
Debt, current			124,975			303,609		50,006		478,590
Total current liabilities	372,649	1,465,806	925,979	299,722	711,894	908,447	352,862	691,591	241,168	5,970,118
<b>DEBT, NET</b>				4,541,157			11,032,134			15,573,291
<b>TOTAL LIABILITIES</b>	372,649	1,465,806	5,467,136	299,722	711,894	11,940,581	352,862	691,591	241,168	21,543,409
<b>NET ASSETS:</b>										
Net assets without donor restrictions:										
Undesignated	3,049,545	13,530,846	13,044,203	6,029,987	2,113,321	12,586,821	5,624,644	2,461,245	996,024	59,436,636
Board designated	750,000	2,000,000	1,500,000							4,250,000
Net assets without donor restrictions	3,799,545	15,530,846	14,544,203	6,029,987	2,113,321	12,586,821	5,624,644	2,461,245	996,024	63,686,636
With donor restrictions	18,557	36,080	48,264	60,659	31,636	34,955	91,177	46,765	36,897	404,990
Total net assets	3,818,102	15,566,926	14,592,467	6,090,646	2,144,957	12,621,776	5,715,821	2,508,010	1,032,921	64,091,626
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 4,190,751</u>	<u>\$ 17,032,732</u>	<u>\$ 20,059,603</u>	<u>\$ 6,390,368</u>	<u>\$ 2,856,851</u>	<u>\$ 24,562,357</u>	<u>\$ 6,068,683</u>	<u>\$ 3,199,601</u>	<u>\$ 1,274,089</u>	<u>\$ 85,635,035</u>

# GATEWAY COMMUNITY CHARTERS

## COMBINING STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2020

	<b>CCCS</b>	<b>COA</b>	<b>FHS</b>	<b>SAVA</b>	<b>SAVA - SCUSD</b>	<b>HLA</b>	<b>GIS</b>	<b>EPIC</b>	<b>SAVA - EGUSD</b>	<b>Total</b>
<b>NET ASSETS WITHOUT DONOR RESTRICTIONS</b>										
<b>SUPPORT AND REVENUE:</b>										
Federal revenue										
Federal revenue	\$ 438,775	\$ 828,292	\$ 169,277	\$ 364,231	\$ 395,801	\$ 272,537	\$ 345,255	\$ 243,646	\$ 361,994	\$ 3,419,808
State revenue:										
State aid portion of general purpose fundi	3,516,366	13,817,825	3,915,650	943,891	6,478,399	3,567,492	4,524,995	3,500,078	2,598,445	42,863,141
All other state revenue	452,922	2,963,926	476,475	231,429	1,009,581	603,707	800,566	857,362	360,402	7,756,370
Local revenue										
Cash in-lieu property tax revenue	637,830	2,793,345	659,469	168,826	1,422,508	714,747	1,271,166	657,921	694,583	9,020,395
Investment and interest income	48,656	242,763	176,716	111,272	4,574	26,884	44,690	14,794	2,880	673,229
All other local revenue	63,024	125,619	20,192	84,309	92,335	28,807	35,381	31,213	25,643	506,523
Net assets released from restrictions	9,997	26,942	9,228	870	513	7,049	178,390	3,164	1	236,154
Total support and revenue	<u>5,167,570</u>	<u>20,798,712</u>	<u>5,427,007</u>	<u>1,904,828</u>	<u>9,403,711</u>	<u>5,221,223</u>	<u>7,200,443</u>	<u>5,308,178</u>	<u>4,043,948</u>	<u>64,475,620</u>
<b>EXPENSES:</b>										
Program services: Educational programs										
Program services: Educational programs	4,541,183	16,730,447	4,127,343	1,439,385	7,358,172	4,586,690	5,102,131	3,852,252	3,043,436	50,781,039
Support services: General and administrative										
Support services: General and administrative	<u>637,862</u>	<u>3,375,611</u>	<u>730,884</u>	<u>244,555</u>	<u>805,014</u>	<u>781,213</u>	<u>755,427</u>	<u>566,376</u>	<u>404,171</u>	<u>8,301,113</u>
Total expenses	<u>5,179,045</u>	<u>20,106,058</u>	<u>4,858,227</u>	<u>1,683,940</u>	<u>8,163,186</u>	<u>5,367,903</u>	<u>5,857,558</u>	<u>4,418,628</u>	<u>3,447,607</u>	<u>59,082,152</u>
<b>INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>										
(11,475)	<u>692,654</u>	<u>568,780</u>	<u>220,888</u>	<u>1,240,525</u>	<u>(146,680)</u>	<u>1,342,885</u>	<u>889,550</u>	<u>596,341</u>	<u>5,393,468</u>	
<b>NET ASSETS WITH DONOR RESTRICTIONS</b>										
State revenue										
State revenue	132	176	17,494	418	22,099	7,414	19,393	9,958	16,088	93,172
Net assets released from restrictions	<u>(9,997)</u>	<u>(26,942)</u>	<u>(9,228)</u>	<u>(870)</u>	<u>(513)</u>	<u>(7,049)</u>	<u>(178,390)</u>	<u>(3,164)</u>	<u>(1)</u>	<u>(236,154)</u>
<b>INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS</b>										
(9,865)	<u>(26,766)</u>	<u>8,266</u>	<u>(452)</u>	<u>21,586</u>	<u>365</u>	<u>(158,997)</u>	<u>6,794</u>	<u>16,087</u>	<u>(142,982)</u>	
<b>INCREASE (DECREASE) IN NET ASSETS</b>										
(21,340)	<u>665,888</u>	<u>577,046</u>	<u>220,436</u>	<u>1,262,111</u>	<u>(146,315)</u>	<u>1,183,888</u>	<u>896,344</u>	<u>612,428</u>	<u>5,250,486</u>	
<b>NET ASSETS, Beginning of Year</b>	<u>3,839,442</u>	<u>14,901,038</u>	<u>14,015,421</u>	<u>5,870,210</u>	<u>882,846</u>	<u>12,768,091</u>	<u>4,531,933</u>	<u>1,611,666</u>	<u>420,493</u>	<u>58,841,140</u>
<b>NET ASSETS, End of Year</b>	<u>\$ 3,818,102</u>	<u>\$ 15,566,926</u>	<u>\$ 14,592,467</u>	<u>\$ 6,090,646</u>	<u>\$ 2,144,957</u>	<u>\$ 12,621,776</u>	<u>\$ 5,715,821</u>	<u>\$ 2,508,010</u>	<u>\$ 1,032,921</u>	<u>\$ 64,091,626</u>

**GATEWAY COMMUNITY CHARTERS**  
**COMBINING STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2020**

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	CCCS		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 2,113,007	\$ 22,765	\$ 2,135,772
Classified salaries	464,329	160,458	624,787
Employee benefits	799,730	68,638	868,368
Books and supplies	104,165	22,238	126,403
Travel and conferences	9,154	3,473	12,627
Dues and memberships	5,151	3,815	8,966
Insurance		30,641	30,641
Utilities, operations, and housekeeping services	52,996	1,361	54,357
Rental, leases, repairs, noncapitalized improvements	183,499	31,961	215,460
Professional services, advertising, audit fees, catering, health permits, and legal fees	232,626	103,011	335,637
Field trips	1,482		1,482
Licensing software and online services	101,470	7,957	109,427
Special education costs	195,912	110,510	306,422
Communications and postage	42,601	65,929	108,530
Depreciation	235,061	5,105	240,166
Interest			
Total	<u>\$ 4,541,183</u>	<u>\$ 637,862</u>	<u>\$ 5,179,045</u>

	COA		
	Educational Programs	General and Administrative	Total Expenses
Certificated salaries	\$ 6,824,276	\$ 85,860	\$ 6,910,136
Classified salaries	2,022,898	1,110,626	3,133,524
Employee benefits	3,178,048	518,365	3,696,413
Books and supplies	1,591,971	199,950	1,791,921
Travel and conferences	34,389	13,086	47,475
Dues and memberships	7,496	15,077	22,573
Insurance		79,769	79,769
Utilities, operations, and housekeeping services	369,658	5,312	374,970
Rental, leases, repairs, noncapitalized improvements	1,058,971	160,274	1,219,245
Professional services, advertising, audit fees, catering, health permits, and legal fees	939,064	649,829	1,588,893
Field trips	30,619		30,619
Licensing software and online services	204,093	30,057	234,150
Special education costs	2,051	415,112	417,163
Communications and postage	9,946	78,818	88,764
Depreciation	456,967	13,476	470,443
Interest			
Total	<u>\$ 16,730,447</u>	<u>\$ 3,375,611</u>	<u>\$ 20,106,058</u>

# GATEWAY COMMUNITY CHARTERS

## COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2020

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	<b>FHS</b>		
	<b>Educational Programs</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Certificated salaries	\$ 1,635,821	\$ 20,585	\$ 1,656,406
Classified salaries	363,647	251,947	615,594
Employee benefits	698,703	108,344	807,047
Books and supplies	187,581	27,346	214,927
Travel and conferences	13,422	3,143	16,565
Dues and memberships	5,800	3,676	9,476
Insurance		25,738	25,738
Utilities, operations, and housekeeping services	114,198	1,290	115,488
Rental, leases, repairs, noncapitalized improvements	885	32,276	33,161
Professional services, advertising, audit fees, catering, health permits, and legal fees	213,520	134,696	348,216
Field trips	3,176		3,176
Licensing software and online services	56,720	7,222	63,942
Special education costs	191,188	92,118	283,306
Communications and postage	2,885	13,749	16,634
Depreciation	560,829	8,754	569,583
Interest	78,968		78,968
<b>Total</b>	<b>\$ 4,127,343</b>	<b>\$ 730,884</b>	<b>\$ 4,858,227</b>

	<b>SAVA</b>		
	<b>Educational Programs</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Certificated salaries	\$ 641,892	\$ 6,408	\$ 648,300
Classified salaries	111,224	36,239	147,463
Employee benefits	280,904	16,793	297,697
Books and supplies	23,796	3,397	27,193
Travel and conferences	2,168	955	3,123
Dues and memberships	1,844	899	2,743
Insurance		2,886	2,886
Utilities, operations, and housekeeping services	14,117	336	14,453
Rental, leases, repairs, noncapitalized improvements	87,298	14,014	101,312
Professional services, advertising, audit fees, catering, health permits, and legal fees	118,056	56,974	175,030
Field trips	655		655
Licensing software and online services	9,350	2,184	11,534
Special education costs	7,903	20,881	28,784
Communications and postage	977	80,506	81,483
Depreciation	139,201	2,083	141,284
Interest			
<b>Total</b>	<b>\$ 1,439,385</b>	<b>\$ 244,555</b>	<b>\$ 1,683,940</b>

**GATEWAY COMMUNITY CHARTERS**  
**COMBINING STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2020**

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	<b>SAVA - SCUSD</b>		
	<b>Educational Programs</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Certificated salaries	\$ 3,786,592	\$ 29,190	\$ 3,815,782
Classified salaries	575,883	205,227	781,110
Employee benefits	1,493,223	91,974	1,585,197
Books and supplies	360,492	32,565	393,057
Travel and conferences	56,682	4,524	61,206
Dues and memberships	5,030	5,742	10,772
Insurance		28,213	28,213
Utilities, operations, and housekeeping services	54,922	1,971	56,893
Rental, leases, repairs, noncapitalized improvements	523,203	38,383	561,586
Professional services, advertising, audit fees, catering, health permits, and legal fees	312,812	175,794	488,606
Field trips	12,343		12,343
Licensing software and online services	108,427	10,377	118,804
Special education costs	103	114,952	115,055
Communications and postage	5,874	64,899	70,773
Depreciation	62,586	1,203	63,789
Interest			
<b>Total</b>	<b>\$ 7,358,172</b>	<b>\$ 805,014</b>	<b>\$ 8,163,186</b>
	<b>HLA</b>		
	<b>Educational Programs</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Certificated salaries	\$ 1,423,922	\$ 21,536	\$ 1,445,458
Classified salaries	453,663	244,989	698,652
Employee benefits	637,935	125,616	763,551
Books and supplies	185,420	25,027	210,447
Travel and conferences	9,558	3,300	12,858
Dues and memberships	16,125	3,960	20,085
Insurance		19,132	19,132
Utilities, operations, and housekeeping services	119,757	1,380	121,137
Rental, leases, repairs, noncapitalized improvements	19,084	34,855	53,939
Professional services, advertising, audit fees, catering, health permits, and legal fees	430,759	157,625	588,384
Field trips	14,558		14,558
Licensing software and online services	33,939	7,587	41,526
Special education costs	255,216	99,858	355,074
Communications and postage	2,654	32,081	34,735
Depreciation	792,259	4,267	796,526
Interest	191,841		191,841
<b>Total</b>	<b>\$ 4,586,690</b>	<b>\$ 781,213</b>	<b>\$ 5,367,903</b>

# GATEWAY COMMUNITY CHARTERS

## COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2020

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	<b>GIS</b>		
	<b>Educational Programs</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Certificated salaries	\$ 2,202,998	\$ 29,152	\$ 2,232,150
Classified salaries	648,041	286,812	934,853
Employee benefits	999,892	129,018	1,128,910
Books and supplies	206,931	29,515	236,446
Travel and conferences	23,398	4,439	27,837
Dues and memberships	4,074	5,056	9,130
Insurance		61,304	61,304
Utilities, operations, and housekeeping services	65,703	1,787	67,490
Rental, leases, repairs, noncapitalized improvements	389,054	37,799	426,853
Professional services, advertising, audit fees, catering, health permits, and legal fees	367,139	78,582	445,721
Field trips	7,616		7,616
Licensing software and online services	99,515	10,193	109,708
Special education costs	3,241	38,526	41,767
Communications and postage	3,458	31,739	35,197
Depreciation	81,071	11,505	92,576
Interest			
<b>Total</b>	<b>\$ 5,102,131</b>	<b>\$ 755,427</b>	<b>\$ 5,857,558</b>

	<b>EPIC</b>		
	<b>Educational Programs</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Certificated salaries	\$ 1,437,458	\$ 20,152	\$ 1,457,610
Classified salaries	499,547	222,225	721,772
Employee benefits	680,050	99,404	779,454
Books and supplies	165,182	33,654	198,836
Travel and conferences	10,837	3,076	13,913
Dues and memberships	20,097	3,603	23,700
Insurance		23,859	23,859
Utilities, operations, and housekeeping services	35,047	1,264	36,311
Rental, leases, repairs, noncapitalized improvements	623,495	26,423	649,918
Professional services, advertising, audit fees, catering, health permits, and legal fees	244,740	62,909	307,649
Field trips	17,154		17,154
Licensing software and online services	44,255	7,069	51,324
Special education costs	4,602	43,054	47,656
Communications and postage	2,011	18,827	20,838
Depreciation	67,500	857	68,357
Interest	277		277
<b>Total</b>	<b>\$ 3,852,252</b>	<b>\$ 566,376</b>	<b>\$ 4,418,628</b>

# GATEWAY COMMUNITY CHARTERS

## COMBINING STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2020

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	<b>SAVA - EGUSD</b>		
	<b>Educational Programs</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Certificated salaries	\$ 1,553,882	\$ 15,910	\$ 1,569,792
Classified salaries	208,656	95,040	303,696
Employee benefits	636,008	42,781	678,789
Books and supplies	271,597	11,314	282,911
Travel and conferences	7,725	2,417	10,142
Dues and memberships	3,151	2,700	5,851
Insurance		51,588	51,588
Utilities, operations, and housekeeping services	21,541	959	22,500
Rental, leases, repairs, noncapitalized improvements	197,361	22,878	220,239
Professional services, advertising, audit fees, catering, health permits, and legal fees	104,135	81,306	185,441
Field trips	2,683		2,683
Licensing software and online services	25,755	5,547	31,302
Special education costs	29	42,670	42,699
Communications and postage	1,572	28,357	29,929
Depreciation	9,341	704	10,045
Interest			
<b>Total</b>	<b>\$ 3,043,436</b>	<b>\$ 404,171</b>	<b>\$ 3,447,607</b>

	<b>Total</b>		
	<b>Educational Programs</b>	<b>General and Administrative</b>	<b>Total Expenses</b>
Certificated salaries	\$ 21,619,848	\$ 251,558	\$ 21,871,406
Classified salaries	5,347,888	2,613,563	7,961,451
Employee benefits	9,404,493	1,200,933	10,605,426
Books and supplies	3,097,135	385,006	3,482,141
Travel and conferences	167,333	38,413	205,746
Dues and memberships	68,768	44,528	113,296
Insurance		323,130	323,130
Utilities, operations, and housekeeping services	847,939	15,660	863,599
Rental, leases, repairs, noncapitalized improvements	3,082,850	398,863	3,481,713
Professional services, advertising, audit fees, catering, health permits, and legal fees	2,962,851	1,500,726	4,463,577
Field trips	90,286		90,286
Licensing software and online services	683,524	88,193	771,717
Special education costs	660,245	977,681	1,637,926
Communications and postage	71,978	414,905	486,883
Depreciation	2,404,815	47,954	2,452,769
Interest	271,086		271,086
<b>Total</b>	<b>\$ 50,781,039</b>	<b>\$ 8,301,113</b>	<b>\$ 59,082,152</b>

## GATEWAY COMMUNITY CHARTERS

### SUPPLEMENTAL RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS BY CHARTER SCHOOL FOR THE YEAR ENDED JUNE 30, 2020

	<b>CCCS</b>	<b>COA</b>	<b>FHS</b>	<b>SAVA</b>	<b>SAVA-SCUSD</b>	<b>HLA</b>	<b>GIS</b>	<b>EPIC</b>	<b>SAVA EGUSD</b>
June 30, 2020 Annual Financial and Budget Report Fund Balance (Net Assets) - General Fund	\$ 1,405,755	\$ 9,857,583	\$ 2,986,272	\$ 4,734,570	\$ 1,900,757	\$ 1,469,982	\$ 3,404,557	\$ 1,471,604	\$ 900,997
June 30, 2020 Annual Financial and Budget Report Fund Balance (Net Assets)- County School Facilities Fund	_____	_____	_____	_____	_____	_____	1,966	_____	_____
<b>Adjustments and Reclassifications:</b>									
Increasing (Decreasing) the Net Assets:									
Cash and cash equivalents	1	1	(19,423)	19,425			1		1
Investments									
Accounts receivable									
Deposits and prepaid									
Fixed assets	2,412,347	5,709,342	16,272,326	1,375,499	224,775	22,487,537	2,309,297	1,086,412	131,923
Accounts payable									
Due to other governments									
Loans payable	_____	_____	(4,666,132)	_____	_____	(11,335,743)	_____	(50,006)	_____
Net Adjustments and Reclassifications	<u>2,412,347</u>	<u>5,709,343</u>	<u>11,606,195</u>	<u>1,356,076</u>	<u>244,200</u>	<u>11,151,794</u>	<u>2,309,298</u>	<u>1,036,406</u>	<u>131,924</u>
June 30, 2020 Audited Financial Statement Net Assets	<u>\$ 3,818,102</u>	<u>\$ 15,566,926</u>	<u>\$ 14,592,467</u>	<u>\$ 6,090,646</u>	<u>\$ 2,144,957</u>	<u>\$ 12,621,776</u>	<u>\$ 5,715,821</u>	<u>\$ 2,508,010</u>	<u>\$ 1,032,921</u>

## **OTHER INDEPENDENT AUDITOR'S REPORTS**

**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***

**Independent Auditor's Report**

**To the Board of Directors  
Gateway Community Charters  
McClellan, 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 Gateway Community Charters (the Organization), a California non-profit public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 23, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questions costs as items 2020-001 and 2020-002.

**Organization's Response to Findings**

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

**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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Gilbert CPAs*

**GILBERT CPAs  
Sacramento, California**

**December 23, 2020**

**REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS IN  
ACCORDANCE WITH 2019-20 GUIDE FOR ANNUAL AUDITS OF  
K-12 LOCAL EDUCATION AGENCIES AND  
STATE COMPLIANCE REPORTING**

**Independent Auditor's Report**

**To the Board of Directors  
Gateway Community Charters  
McClellan, California**

**Report on State Compliance**

We have audited Gateway Community Charters' (the Organization) compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the Organization's programs identified in the below schedule for the school year ended June 30, 2020.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for the Organization's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 the programs identified in the below schedule occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance. However, our audit does not provide a legal determination on the Organization's compliance with those requirements.

**To the Board of Directors  
Gateway Community Charters  
Page 2**

In connection with the requirements referred to above, we selected and tested transactions and records to determine the Organization's compliance with the applicable programs identified below:

<b>Compliance Requirements</b>	<b>Procedures Performed</b>
<b>SCHOOL DISTRICTS, COUNTY OFFICE OF EDUCATION, AND CHARTER SCHOOLS</b>	
California Clean Energy Jobs Act	Yes
After School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
<b>CHARTER SCHOOLS</b>	
Attendance	Yes
Mode of Instruction	Yes
Non-classroom-Based Instruction/Independent Study for Charter Schools	Yes
Determination of Funding for Non-classroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

***Basis for Qualified Opinion on State Compliance***

As described in the accompanying schedule of findings and questioned costs as items 2020-001 and 2020-002, the Organization did not comply with the requirements for reporting of Unduplicated Local Control Funding Formula Pupil Counts and the After School Education and Safety Program. Compliance with such requirements is necessary, in our opinion, for the Organization to comply with the state laws and regulations applicable to those programs.

***Qualified Opinion on State Compliance***

In our opinion, except for the noncompliance described in the "Basis for Qualified Opinion" paragraph, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the state programs for the year ended June 30, 2020.

***Organization's Response to Findings***

The Organization's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Organization's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

*Gilbert CPAs*

**GILBERT CPAs  
Sacramento, California**

**December 23, 2020**

## **REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

### **Independent Auditor's Report**

**To the Board of Directors  
Gateway Community Charters  
McClellan, California**

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

We have audited Gateway Community Charters' (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2020. The Organization's major federal programs are identified in the summary of audit results section of the accompanying schedule of findings and questioned costs.

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

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

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

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

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

***Opinion on Each Major Federal Program***

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

**Report on Internal Control Over Compliance**

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

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

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

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

*Gilbert CPAs*

**GILBERT CPAs  
Sacramento, California**

**December 23, 2020**

## **FINDINGS AND QUESTIONED COSTS**

# GATEWAY COMMUNITY CHARTERS

## FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

### SUMMARY OF AUDIT RESULTS

#### Financial Statements

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
• Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

#### State Awards

Internal control over state programs:		
• Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for state programs:	Modified	
Any audit findings disclosed that are required to be reported in accordance with Audits of California K-12 Local Education Agencies?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> None reported

#### Federal Awards

Internal control over major programs:		
• Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
• Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

#### Identification of major programs:

Name of Federal Program or Cluster	CFDA Number
Title I Grants to Local Educational Agencies	84.010
Dollar threshold used to distinguish between Type and Type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

# **GATEWAY COMMUNITY CHARTERS**

## **FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020**

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### **FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings for the year ended June 30, 2020.

### **FEDERAL COMPLIANCE**

There were no findings for the year ended June 30, 2020.

### **STATE COMPLIANCE FINDINGS**

#### **2020-001. AFTER SCHOOL AND EDUCATION SAFETY PROGRAM (ASES)– CDDC # 40000**

**Criteria:**

California Education Code Section 8482-8484.6 8483 (a)(1) and (2) Elementary school and middle school or junior high school pupils must participate in the full day of the program, except as allowed by the early release policy.

**Condition:**

Supporting documents for daily attendance records selected as part of our sample did not support the number of students served as reported to the CDE in 7 of 32 sampled days.

**Effect:**

The number of students who were claimed for attendance in 7 of 32 sampled days were not accurately supported.

**Cause:**

Manual errors in underlying data for reported program attendance resulted in errors in data submitted for program attendance.

**Questioned Cost:**

Questioned costs could not be calculated since the funding for this program is based on a pre-approved 3 year grant cycle and is not based on a per-ADA rate.

**Recommendation:**

This is a repeat of a finding in the previous year audit. We recommend that the Organization adequately train ASES program providers to ensure that reported attendance data is accurate and sufficiently supported. Furthermore, we recommend the Organization perform a secondary review to ensure there are no differences between the recorded attendance data and the supporting records.

# GATEWAY COMMUNITY CHARTERS

## FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

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### Corrective Action Plan/Management's Response:

Beginning 2020-2021 school year, Aeries online supplemental attendance platform will be utilized to accurately track positive/hourly attendance for our ASES programs. This platform will require that only authorized persons sign out a student from the program. Sign in/out entries and absences will be barcoded and recorded by student name, unique identifier, date, and time. Monthly reports will be run to identify input errors or inconsistencies. Additionally, an early check-out form has been developed with reason codes for all students checking-out early.

The online platform for ASES schools has been developed and will be piloted at our schools in conjunction with daily manual attendance to ensure accuracy.

In addition to adopting a new electronic attendance tracking system the following actions will be taken:

- All ASES coordinators and staff will receive yearly training on attendance requirements and how to use the online supplemental attendance program in Aeries.
- ASES site-coordinators will run weekly attendance reports in the online supplemental attendance platform and check for sign in/out and absence accuracy
- ASES sites will submit weekly sign in/out recording sheets with reason codes to the central office for a second review
- Monthly reports will be run to identify input errors and inconsistencies
- Trimester meetings will be held with site coordinators and central office accountability personnel to review program requirements

### **2020-002. STATE COMPLIANCE (UNDUPLICATED LOCAL CONTROL FUNDING PUPIL COUNTS) – CDDC #40000**

#### Criteria:

Education Code Section 2574(b)(3)(A) – The Organization shall annually report the enrollment of unduplicated pupils, including pupils classified as English Learners, pupils eligible for free and reduced meals, and foster youth in schools operated by the Organization using CALPADS. All support for these designations must be kept on file.

#### Condition:

The Organization's "1.18 – FRPM / English Learner / Foster Youth – Student List" incorrectly reported students designated as both free or reduced price meal eligible (FRPM) and English Learner (EL) at the following sites and were extrapolated as follows:

School Site	Students Incorrectly Reports	Extrapolated Error
-------------	------------------------------	--------------------

#### Charter School:

Community Outreach Academy	2	9.39
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# GATEWAY COMMUNITY CHARTERS

## FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

The Organization's "1.18 – FRPM / English Learner / Foster Youth – Student List" incorrectly reported students designated as free or reduced price meal eligible (FRPM) at the following sites and were extrapolated as follows:

School Site	Students Incorrectly Reports	Extrapolated Error
-------------	------------------------------------	-----------------------

Charter School:

Community Outreach Academy	1	5.04
----------------------------	---	------

Cause:

For FRPM, meal applications to support the free or reduce price meal eligible designation could not be located. For FRPM and EL, neither meal applications nor test scores could be located to support to support the designations.

Effect/Questioned Costs:

Errors noted in the finding resulted in the following estimated questioned costs based on three-year totals as calculated using the Organization's Unduplicated Pupil Percentage:

Charter School	Enrollment	Adjustment based on Eligibility		Adjusted Unduplicated Pupil Count	Adjusted Unduplicated Pupil Count Percentage	Estimated Dollar Amount of Over-claimed Apportionment
		Unduplicated Pupil Count	of EL Students			
Community Outreach Academy	4,877	4,409	(14)	4,335	90.11%	\$ 26,978

Recommendation:

This is a repeat of a finding in the previous year audit. We recommend that the Organization implement procedures to accurately report and support unduplicated count designations. We also recommend that any applicable reports be revised and resubmitted.

Corrective Action Plan/Management's Response:

The following procedures will be implemented to correct this finding regarding Free and Reduced Price Students within the Unduplicated Pupil Count:

- Audit of submitted Income Verification Forms to newly enrolled students monthly
- Income Verification Forms will be collected centrally and uploaded to the SIS as a document attachment for the student record
- Audit of 1.18 CALPADS report to ensure that all reported students have a form attached or direct cert record. Errors will be corrected during CALPADS correction window.
- Distribution of Income Verification forms via SIS online enrollment platform beginning in the 21/22 school year

# GATEWAY COMMUNITY CHARTERS

## FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

### STATUS OF PRIOR YEAR FINDINGS

### FINANCIAL STATEMENTS

There were no findings for the year ended June 30, 2019.

### FEDERAL COMPLIANCE

There were no findings for the year ended June 30, 2019.

### STATE COMPLIANCE

<u>Finding &amp; Recommendation</u>	<u>Current Status</u>	<u>Organization Explanation If Not Implemented</u>
<b>2019-001. AFTER SCHOOL AND EDUCATION SAFETY PROGRAM (ASES) EARLY RELEASE – CDDC # 40000</b>  Supporting documents for daily attendance records selected as part of our sample did not include a student's early release time and reason, as required by the Organization's early release policy.  We recommend that the Organization adequately train ASES program providers to ensure that the reasons for early release have been documented. Furthermore, if no time and reason has been documented, we recommend the Organization update the attendance data to ensure the day is not claimed for attendance.	Not implemented. See repeat finding 2020-001.	<p>Beginning 2020-2021 school year, Aeries online supplemental attendance platform will be utilized to accurately track positive/hourly attendance for our ASES programs. This platform will require that only authorized persons sign out a student from the program. Sign in/out entries and absences will be barcoded and recorded by student name, unique identifier, date, and time. Monthly reports will be run to identify input errors or inconsistencies. Additionally, an early check-out form has been developed with reason codes for all students checking-out early. The online platform for ASES schools has been developed and will be piloted at our schools in conjunction with daily manual attendance to ensure accuracy.</p> <p>In addition to adopting a new electronic attendance tracking system the following actions will be taken:</p> <ul style="list-style-type: none"><li>• All ASES coordinators and staff will receive yearly training on attendance requirements and how to use the online supplemental attendance program in Aeries.</li><li>• ASES site-coordinators will run weekly attendance reports in the online supplemental attendance platform and check for sign in/out and absence accuracy</li><li>• ASES sites will submit weekly sign in/out recording sheets with reason codes to the central office for a second review</li><li>• Monthly reports will be run to identify input errors and inconsistencies</li><li>• Trimester meetings will be held with site coordinators and central office accountability personnel to review program requirements</li></ul>

# GATEWAY COMMUNITY CHARTERS

## FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

Finding & Recommendation	Current Status	Organization Explanation If Not Implemented
<b>2019-002: STATE COMPLIANCE (UNDUPLICATED LOCAL CONTROL FUNDING PUPIL COUNTS) – CDDC #40000</b>	Not implemented. See repeat finding 2020-002.	<p>The following procedures will be implemented to correct this finding regarding Free and Reduced Price Students within the Unduplicated Pupil Count:</p> <ul style="list-style-type: none"><li>• Audit of submitted Income Verification Forms to newly enrolled students monthly</li><li>• Income Verification Forms will be collected centrally and uploaded to the SIS as a document attachment for the student record</li><li>• Audit of 1.18 CALPADS report to ensure that all reported students have a form attached or direct cert record. Errors will be corrected during CALPADS correction window.</li><li>• Distribution of Income Verification forms via SIS online enrollment platform beginning in the 21/22 school year</li></ul>
One student designated as an English Learner in the CALPADS system had been reclassified as English proficient by the school. The extrapolated impact of the errors are estimated to be 4 students designated as English without appropriate support.	We recommend that the Organization implement procedures to accurately report and support unduplicated count designations. We also recommend that any applicable reports be revised and resubmitted.	N/A
<b>2019-003: PROPER EXPENDITURE OF EDUCATION PROTECTION ACCOUNT FUNDS– CDDC # 40000</b>	Implemented. No such instances of noncompliance noted.	N/A
EPA funding was budgeted and expended on administration functions that are not allowable under the California Constitution, for the following school sites:	Community Collaborative Charter School Sacramento Academic &	

# GATEWAY COMMUNITY CHARTERS

## FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2020

<u>Finding &amp; Recommendation</u>	<u>Current Status</u>	<u>Organization Explanation If Not Implemented</u>
Vocational Academy Sacramento Academic & Vocational Academy – SCUSD Gateway International School  We recommend that the Organization budget for and expend EPA funds for the functions that are allowable as determined by the California Constitution Section 36 of Article XIII.		

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM: G-10**

**MEETING DATE: 06/22/2021**

**SUBJECT:** Golden Valley Orchard Charter (GVO)  
Golden Valley River Charter (GVR)  
2019-20 Annual Independent Financial Audit Report

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board receive the 2019-20 Audit Report for Golden Valley Orchard Charter (GVO) and Golden Valley River Charter (GVR).

**RATIONALE/BACKGROUND:**

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by GVO and GVR.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

Wilkinson Hadley King & Co, LLP (the charter school’s independent auditor) has expressed its opinion that “the financial statements referred to above present fairly, in all material respects, the financial position of Golden Valley Charter School of Sacramento as of June 30, 2020, and the changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

The following information is reported in the Golden Valley Charter’s 2019-20 audit report for the period ending June 30, 2019: GVO’s P-2 ADA was 253.74, ending cash and cash equivalent was \$0.00, total revenues equaled \$2,411.245, total expenditures equaled \$2,404,114 and net assets were \$214,762. GVR’s P-2 ADA was 293.10, ending cash and cash equivalent was \$265,345, total revenues equaled \$2,781,958, total expenditures equaled \$2,821,028 and reported net assets were \$1,006,618.

On September 14, 2015, GVC received \$250,000 from the CDE Charter School Revolving Loan Fund. Principal and interest payments start one year after receipt of funds at a fixed rate of 0.33 percent for five years. Current balance as of June 30, 2020, is \$50,000. In 2015, Golden Valley Charter School transitioned from a single site to a central office of a charter management organization called Golden Valley Charter School of Sacramento in order to support operating three schools. Two of the three charter schools, Golden Valley River and Golden Valley Orchard, were granted by the San Juan Unified School District.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2020.

**ATTACHMENT(S):**

A: 2019-20 Annual Independent Financial Audit Report

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**Board of Education: 06/24/2014, 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020  
Superintendent's Cabinet: 06/14/2021**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A

Additional Budget: \$ \_\_\_\_\_ N/A

Funding Source: \_\_\_\_\_ N/A

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only  Ongoing **LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ N/A Focus: \_\_\_\_\_ N/A

Action: \_\_\_\_\_ N/A

Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:** Kent Stephens, Deputy Superintendent *KS***APPROVED BY:** Kent Kern, Superintendent of Schools *KK*

Golden Valley Charter  
School for Education  
Renewal  
Charters # 0946, 1728, 1991

County of Sacramento

Orangevale, California

Audit Report

June 30, 2020



**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Financial Statements and Supplemental Information

Year Ended June 30, 2020

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## **Independent Auditor's Report**

To the Board of Trustees of  
Golden Valley Charter School for Education Renewal  
Orangevale, California

### **Report on the financial statements**

We have audited the accompanying financial statements of Golden Valley Charter School for Education Renewal, which comprise the statement of financial position as of June 30, 2020, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related Notes to the financial statements.

### **Management's Responsibility for the financial statements**

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

### **Auditor's Responsibility**

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

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Golden Valley Charter School for Education Renewal as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information identified in the table of contents, as required by the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2021, on our consideration of Golden Valley Charter School for Education Renewal' 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 Organization'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 Organization's internal control over financial reporting and compliance.

El Cajon, California

March 29, 2021

## **Financial Statements**

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

## Statement of Financial Position

June 30, 2020

**Assets**

Cash and cash equivalents	\$ 717,549
Accounts receivable	781,970
Prepaid expenses	145,815
Property and equipment, net	16,793
Total Assets	<u>\$ 1,662,127</u>

**Liabilities and Net Assets**

## Liabilities

Accounts payable	\$ 41,458
Accrued expense and related liabilities	321,069
Notes payable	50,000
Total Liabilities	<u>412,527</u>

## Net Assets

Without donor restrictions	
Undesignated	1,225,109
Invested in property and equipment, net of related debt	16,793
	<u>1,240,766</u>

## With donor restrictions

Restricted for state programs	8,834
	<u>8,834</u>

Total Net Assets	1,249,600
Total Liabilities and Net Assets	<u>\$ 1,662,127</u>

The accompanying notes are an integral part of this statement.

# GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Statement of Activities  
Year Ended June 30, 2020

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	Without Donor Restrictions	With Donor Restrictions	Total
<b>Revenue, Support, and Gains</b>			
Local Control Funding Formula (LCFF) sources			
State aid	\$ 3,585,522	\$ -	\$ 3,585,522
Education protection account state aid	303,812	-	303,812
Transfers in lieu of property taxes	1,317,064	-	1,317,064
Total LCFF sources	<u>5,206,398</u>	<u>-</u>	<u>5,206,398</u>
State contracts and grants	111,351	244,147	355,498
Local contracts and grants	334,534	-	334,534
Donations	200,000	-	200,000
Interest income	65	-	65
Net assets released from restriction -	-	-	-
Grant restrictions satisfied	<u>480,961</u>	<u>(480,961)</u>	<u>-</u>
Total revenue, support, and gains	<u>6,333,309</u>	<u>(236,814)</u>	<u>6,096,495</u>
<b>Expenses and Losses</b>			
Program services expense	4,641,012	-	4,641,012
Supporting services expense	<u>1,471,591</u>	<u>-</u>	<u>1,471,591</u>
Total expenses and losses	<u>6,112,603</u>	<u>-</u>	<u>6,112,603</u>
<b>Change in Net Assets</b>	<b>220,706</b>	<b>(236,814)</b>	<b>(16,108)</b>
<b>Net Assets, Beginning of Year</b>	<b>1,020,060</b>	<b>245,648</b>	<b>1,265,708</b>
<b>Net Assets, End of Year</b>	<b>\$ 1,240,766</b>	<b>\$ 8,834</b>	<b>\$ 1,249,600</b>

The accompanying notes are an integral part of this statement.

## GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

### Statement of Functional Expenses

Year Ended June 30, 2020

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	Program Services		Supporting Services	
	Educational Programs		Management and General	
				Total
Salaries and Wages	\$ 2,479,312		\$ 836,897	\$ 3,316,209
Pension expense	416,705		148,847	565,552
Other employee benefits	283,705		115,096	398,801
Payroll taxes	94,107		48,894	143,001
Fees for services:				
Management	-		155,280	155,280
Legal	-		1,960	1,960
Audit	-		18,019	18,019
Professional consulting	252,376		8,533	260,909
District oversight	-		9,693	9,693
Banking and service charges	-		19,896	19,896
Advertising and promotion	-		17,732	17,732
Office expenses	103		-	103
Information technology	20,020		-	20,020
Occupancy	658,113		-	658,113
Travel	-		34,137	34,137
Conferences, conventions, and meetings	128,502		-	128,502
Depreciation	3,770		-	3,770
Insurance	-		42,734	42,734
Other expenses:				
Books and supplies	232,288		-	232,288
Equipment rental and repair	9,304		-	9,304
Student events	62,707		-	62,707
Miscellaneous	-		13,873	13,873
Total expenses by function	<u>\$ 4,641,012</u>		<u>\$ 1,471,591</u>	<u>\$ 6,112,603</u>

The accompanying notes are an integral part of this statement.

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Statement of Cash Flows  
Year Ended June 30, 2020

**Cash Flows from Operating Activities**

Receipts from federal, state, and local contracts and grants	\$ 4,355,345
Receipts from property taxes	1,317,064
Receipts from interest	65
Other cash receipts	200,000
Payments for salaries, benefits and payroll taxes	(4,429,942)
Payments to vendors	(1,715,882)
<b>Net Cash Used For Operating Activities</b>	<b><u>(273,350)</u></b>

**Cash Flows from Investing Activities**

Purchases of property and equipment	<u>(20,563)</u>
<b>Net Cash From Investing Activities</b>	<b><u>(20,563)</u></b>

**Cash Flows from Financing Activities**

Payments on notes payable	<u>(50,000)</u>
<b>Net Cash Used In Financing Activities</b>	<b><u>(50,000)</u></b>

**Net Change in Cash and Cash Equivalents** (343,913)

**Cash and Cash Equivalents, Beginning of Year** 1,061,462

**Cash and Cash Equivalents, End of Year** **\$ 717,549**

**Reconciliation of Change in Net Assets to Net Cash**

**Used For Operating Activities**

Change in net assets	\$ (16,108)
Adjustments to reconcile change in net assets to net cash:	
Depreciation and amortization	3,770
Changes in operating assets and liabilities	
(Increase) Decrease in assets	
Accounts receivable	(224,021)
Prepaid expenses	34,169
Increase (Decrease) in liabilities	
Accounts payable	(64,781)
Accrued expense and related liabilities	(6,379)
<b>Net Cash Used For Operating Activities</b>	<b><u>\$ (273,350)</u></b>

The accompanying notes are an integral part of this statement.

# **GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

## **Notes to the Financial Statements**

**Year Ended June 30, 2020**

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### **A. Principal Activity and Summary of Significant Accounting Policies**

#### *Organization*

##### Charter Schools

Golden Valley Charter School of Sacramento (the Organization) is a non-profit public benefit corporation. The Organization petitioned and was approved through San Juan Unified School District for a charter. The mission of the Organization is that each student becomes a self-directed, life-long learner with the support of a community of peers, teachers, and parents. The Organization envisions that through a whole-child approach to learning, student curiosity, enthusiasm and effort will enable all children to reach the fullest expression of their individual potential.

The Organization operates three charter schools. Golden Valley River [#0946] is a K-8 charter school and was granted a charter number under the sponsorship of the San Juan Unified School District for a charter in July 2007. Golden Valley Orchard [#1728] is a K-8 charter school that was granted its charter by the San Juan Unified School District in May 2015. Golden Valley Tahoe [#1991] is a K-3 charter school that was granted its charter by the Newcastle Elementary School District in September 2018. They were formed pursuant to the terms of the Charter Schools Act (the Act) of 1992, as amended. The Act authorized the formation of charter schools for the purpose, among others, of developing new, innovative, and more flexible ways of educating children within the public schools system. In 2015, Golden Valley Charter School transitioned from a single site to a central office of a charter management organization in order to support operating three schools.

##### Home Office

The Home Office location is utilized by the back office, CSMC, to handle intercompany transactions for the entity as a whole. It is not a separate entity, the assets and liabilities that it has belong to each school.

#### *Basis of Accounting*

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

#### *Cash and Cash Equivalents*

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

#### *Accounts Receivable*

Accounts receivable consist primarily of noninterest-bearing amounts due to the Organization for federal, state, and local grants and contracts receivable. The amounts in accounts receivable are considered fully collectable and as such there has not been an allowance for uncollectable accounts or discount established for the Organization.

## **GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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### *Inventory*

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued using the first-in/first-out (FIFO) method and consist of expendable supplies held for consumption.

### *Property and Equipment*

The Organization records property and equipment additions over \$5,000 at cost, or if donated, at fair value on the date of donation. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 30 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed in the current period.

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2020.

### *Investments*

The Organization records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values on the statement of financial position. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

### *Net Assets*

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

## **GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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### *Revenue and Revenue Recognition*

The Organization recognizes revenue from sales when the products are transferred and services are provided. The Organization records special events revenue equal to the cost of direct benefits to donors, and contribution revenue for the difference. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. The Organization's federal, state, and local contracts and grants are conditioned upon certain performance requirements and the incurrence of allowable qualifying expense. Consequently, at June 30, 2020 conditional contributions, federal, state and local contracts recognized in the accompanying financial statements are recorded as Net Assets With Donor Restrictions for state programs and for associated student body accounts.

### *Donated Services and In-Kind Contributions*

Volunteers contribute significant amounts of time to program services, administration, and fundraising and developing activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles.

### *Advertising*

Advertising costs are expensed as incurred and approximated \$17,732 during the year ended June 30, 2020.

### *Functional Allocation of Expenses*

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting services benefited.

### *Income Taxes*

The Organization is a 509(a)(1) publicly supported non-profit organization that is exempt from income taxes under Sections 501(a) and 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from California franchise or income tax under Section 23701d of the California Revenue and Taxation Code. The Organization may be subject to tax on income which is not related to its exempt purpose. For the year ended June 30, 2020, no such unrelated business income was reported and, therefore, no provision for income taxes has been made.

The Organization follows provisions of uncertain tax positions as addressed in ASC 958. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the income tax provision, when applicable. There are no amounts accrued in the financial statements related to uncertain tax positions for the year ended June 30, 2020.

The Organization files informational and income tax returns in the United States and in the state of California. The federal income tax and informational returns are subject to examination by the Internal Revenue Service for three years after the returns are filed. State and local jurisdictions have statutes of limitation that generally range from three to five years.

## **GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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### *Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires the Organization to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

### *Financial Instruments and Credit Risk*

The Organization manages deposit concentration risk by placing cash with financial institutions believed by the Organization to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with contributions receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from government agencies. Investments are made by diversified investment managers whose performance is monitored by the board of directors for the Organization. Although fair values of investments are subject to fluctuation on a year-to-year basis, the Organization believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

### *LCFF Revenues and Payments in Lieu of Property Taxes*

The Organization's primary funding source is a combination of local property taxes and state revenues. The California Department of Education computes the local control funding formula (LCFF) on statewide charter school rates multiplied by the schools' average daily attendance (ADA) as reported at the second principal apportionment period (P2). The result is then reduced by property tax revenues transferred from the District to the school, which is funding in lieu of property taxes, and education protection account funds paid by the state under proposition 30. The remaining balance is paid from the state general fund, in the form of LCFF State Aid. LCFF funding sources, inclusive of state and local sources, made up 85.4% of the Organization's revenue.

The Organization is not at risk of losing these funding sources, as long as the Organization maintains a steady level of ADA, as these funding sources are mandated by the California State Constitution to fund schools.

### *New Accounting Guidance*

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that became effective during the 2019-20 fiscal year:

1. FASB ASU 2014-09 *Revenue from Contracts with Customers (Topic 606)*
2. FASB ASU 2015-14 *Revenue from Contracts with Customers (Topic 606): Deferral of the Effective Date*
3. FASB ASU 2016-01 *Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities.*
4. FASB ASU 2016-04 *Liabilities – Extinguishments of Liabilities (Subtopic 405-20): Recognition of Breakage for Certain Prepaid Stored-Value Products* (a consensus of the Emerging Issues Task Force).
5. FASB ASU 2016-08 *Revenue from Contracts with Customers (Topic 606): Principal versus Agent Considerations (Reporting Revenue Gross versus Net).*
6. FASB ASU 2016-10 *Revenue from Contracts with Customers (Topic 606): Identifying Performance Obligations and Licensing.*
7. FASB ASU 2016-12 *Revenue from Contracts with Customers (Topic 606): Narrow-Scope Improvements and Practical Expedients.*

## GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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8. FASB ASU 2016-15 *Statement of cash flows (Topic 230) Classification of Certain Cash Receipts and Cash Payments* (a consensus of the Emerging Issues Task Force).
9. FASB ASU 2016-16 *Income Taxes (Topic 740): Intra-Entity Transfers of Assets Other than Inventory*
10. FASB ASU 2016-20 *Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers.*
11. FASB ASU 2017-01 *Business Combinations (Topic 805): Clarifying the Definition of a Business*
12. FASB ASU 2017-05 *Other Income – Gains and Losses from the Derecognition of Nonfinancial Assets (Subtopic 610-20): Clarifying the Scope of Asset Derecognition Guidance and Accounting for Partial Sales of Nonfinancial Assets.*
13. FASB ASU 2017-07 *Compensation – Retirement Benefits (Topic 715): Improving Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost.*
14. FASB ASU 2018-03 *Technical Corrections and Improvements to Financial Instruments – Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities.*
15. FASB ASU 2018-09 *Codification Improvements*
16. FASB ASU 2020-04 *Reference Rate Reform (Topic 848) Facilitation of the Effects of Reference Rate Reform on Financial Reporting.*
17. FASB ASU 2020-05 *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities.*

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the 2019-20 fiscal year did not impact the financial accounting or presentation for the Organization.

### *Subsequent Events*

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through March 29, 2021, the date the financial statements were available to be issued.

### **B. Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Cash and cash equivalents	\$ 265,345	\$ -	\$ -	\$ 452,204	\$ 717,549
Accounts receivable	378,651	232,683	70,636	100,000	781,970
	<u>\$ 643,996</u>	<u>\$ 232,683</u>	<u>\$ 70,636</u>	<u>\$ 552,204</u>	<u>\$ 1,499,519</u>

# GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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## **C. Cash and Investments**

Cash and investments at June 30, 2020 consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Cash in bank accounts	\$ 265,345	\$ -	\$ -	\$ 452,204	\$ 717,549
Total cash and cash equivalents	<u>\$ 265,345</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 452,204</u>	<u>\$ 717,549</u>

### *Cash in Bank*

The remainder of The Organization's cash (\$717,549 as of June 30, 2020) is held in financial institutions which are either insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor or certain non-interest-bearing accounts that are fully insured by the FDIC. As of June 30, 2020, the Organization held \$670,937 in excess of the FDIC insured amounts. The Organization reduces its exposure to risk by maintaining such deposits with high quality financial institutions. The Organization has not experienced any losses in such accounts and believe it is not exposed to any significant credit risk.

## **D. Accounts Receivable**

As of June 30, 2020, accounts receivable consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
State Government					
Education Protection Account	\$ -	\$ 12,486	\$ 2,579	\$ -	\$ 15,065
State Aid	245,013	136,394	60,939	-	442,346
Lottery Funding	13,447	13,216	7,118	-	33,781
Special Education	17,081	17,280	-	-	34,361
Local Government					
Property tax payments	92,505	53,307	-	-	145,812
Other Local Sources					
Other local sources	10,605	-	-	100,000	110,605
Total Accounts Receivable	<u>\$ 378,651</u>	<u>\$ 232,683</u>	<u>\$ 70,636</u>	<u>\$ 100,000</u>	<u>\$ 781,970</u>

## **E. Prepaid Expenses**

As of June 30, 2020, prepaid expenses consisted of the following:

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Service contracts	\$ 2,585	\$ 4,083	\$ 830	\$ 39,882	\$ 3,415
Software	8,390	7,339	2,205	11,186	10,595
Rent	21,720	20,677	-	-	21,720
Insurance	12,468	9,845	2,133	2,472	14,601
Total Prepaid Expenses	<u>\$ 45,163</u>	<u>\$ 41,944</u>	<u>\$ 5,168</u>	<u>\$ 53,540</u>	<u>\$ 50,331</u>

# GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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## **F. Property and Equipment**

Property and equipment for Golden Valley River Charter School consisted of the following at June 30, 2020:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ -	\$ 14,324	\$ -	\$ 14,324
Total Depreciable Capital Assets	<u>-</u>	<u>14,324</u>	<u>-</u>	<u>14,324</u>
Total Capital Assets	-	14,324	-	14,324
Less Accumulated Depreciation	-	(2,626)	-	(2,626)
Capital Assets, Net	<u>\$ -</u>	<u>\$ 11,698</u>	<u>\$ -</u>	<u>\$ 11,698</u>

Property and equipment for Golden Valley Orchard Charter School consisted of the following at June 30, 2020:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ -	\$ 6,239	\$ -	\$ 6,239
Total Depreciable Capital Assets	<u>-</u>	<u>6,239</u>	<u>-</u>	<u>6,239</u>
Total Capital Assets	-	6,239	-	6,239
Less Accumulated Depreciation	-	(1,144)	-	(1,144)
Capital Assets, Net	<u>\$ -</u>	<u>\$ 5,095</u>	<u>\$ -</u>	<u>\$ 5,095</u>

Combined Property and equipment consisted of the following at June 30, 2020:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Depreciable Capital Assets				
Equipment, Furniture, and Fixtures	\$ -	\$ 20,563	\$ -	\$ 20,563
Total Depreciable Capital Assets	<u>-</u>	<u>20,563</u>	<u>-</u>	<u>20,563</u>
Total Capital Assets	-	20,563	-	20,563
Less Accumulated Depreciation	\$ -	\$ (3,770)	\$ -	\$ (3,770)
Capital Assets, Net	<u>\$ -</u>	<u>\$ 16,793</u>	<u>\$ -</u>	<u>\$ 16,793</u>

# GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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## **G. Accounts Payable**

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Oversight fees	\$ 2,736	\$ 2,677	\$ 4,277	\$ -	\$ 7,013
Property tax overpayment	-	-	25,543	-	25,543
Vendors	-	-	-	4,059	4,059
Credit card payable	-	-	-	2,166	2,166
Total Accounts Payable	<u>\$ 2,736</u>	<u>\$ 2,677</u>	<u>\$ 29,820</u>	<u>\$ 6,225</u>	<u>\$ 41,458</u>

## **H. Accrued Expense and Related Liabilities**

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Total
Accrued salaries	\$ 78,151	\$ 79,898	\$ 22,799	\$ 18,445	\$ 119,395
Accrued pension & benefits	39,989	31,479	25,581	24,727	90,297
Total Accrued Expenses and Other Liabilities	<u>\$ 118,140</u>	<u>\$ 111,377</u>	<u>\$ 48,380</u>	<u>\$ 43,172</u>	<u>\$ 321,069</u>

## **I. Notes Payable**

On September 14, 2015, the Organization received proceeds in the amount of \$250,000 from the California Department of Education (CDE) Charter School Revolving Loan Fund. Principal and interest payments started one year after the receipt of funds at a fixed rate of 0.33% for five years. The loan is unsecured.

Required payments on the note payable as of June 30, 2020 are as follows:

Year Ending				
June 30,	Principal	Interest	Total	
2021	<u>50,000</u>	<u>118</u>	<u>50,118</u>	
	<u>\$ 50,000</u>	<u>\$ 118</u>	<u>\$ 50,118</u>	

## **J. Net Assets With Donor Restrictions**

Net assets with donor restrictions are restricted for the following purposes or periods at June 30, 2020:

	Golden Valley River	Golden Valley Orchard
Restricted for state programs		
Low performing students block grant	\$ 4,396	\$ 4,438
Total net assets with donor restrictions	<u>\$ 4,396</u>	<u>\$ 4,438</u>

# GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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## K. Employee Retirement System

Qualified employees are covered under multiple-employer defined benefit pension plans by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). The risks of participating in these multi-employer plans are different from single-employer plans in the following aspects:

- a. Assets contributed to the multi-employer plan by one employer may be used to provide benefits to employees of the other participating employers.
- b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
- c. If the Schools choose to stop participating in some of its multi-employer plans, the Schools may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The Schools participation in these plans for the fiscal year ended June 30, 2020, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employee Identification Number (EIN) and the three digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2020, 2019 and 2018 is for the plan's year-end at June 30, 2020, 2019 and 2018, respectively. The zone status is based on information that the School received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65% funded, plans in the yellow zone are less than 80% funded, and plans in the green zone are at least 80% funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented.

### *Period to Period Comparability:*

Golden Valley Charter School for Education Renewal increased in CalSTRS contributions from 2018 to 2019 by 23% followed by an increase in 2020 of 19.12%. Golden Valley Charter School for Education Renewal increased in CalPERS contributions from 2018 to 2019 by 33.63% followed by an additional increase in 2020 of 20.7%. The increase in 2019 and 2020 were in large due to a growing student population which resulted in an increase in number of employees hired coupled with rising contribution rates.

Pension Fund	EIN/ Pension Plan Number	Pension Protection Act			FIP/RP Status Pending/ Implemented	
		Zone Status Year Ended June 30,				
		2020	2019	2018		
CalSTRS	34098	Yellow	Yellow	Yellow	No	
CalPERS	5621014982	Yellow	Yellow	Yellow	No	
Pension Fund		Contributions		Number of Employees	Surcharge Imposed	
2020		2019	2018			
CalSTRS	\$ 296,196	\$ 281,822	\$ 224,925	36	No	
CalPERS	269,354	245,718	166,398	45	No	
Total	<u>\$ 565,550</u>	<u>\$ 527,540</u>	<u>\$ 391,323</u>	<u>81</u>		

## **GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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### CalSTRS:

The Organization contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. Required contribution rates are set by the California Legislature and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level of percentage of payroll using the entry age normal actuarial cost method. CalSTRS also uses the level of percentage of payroll method to calculate the amortization of any unfunded liability. Copies of the STRS annual report may be obtained from the STRS, 7667 Folsom Boulevard, Sacramento, California 95826.

For the fiscal year ended June 30, 2020, active plan members were required to contribute between 10.205% and 10.25% of their salary, depending on their hire date. The employer contribution rate was 17.10% of annual payroll. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. The Organization made contributions as noted above. For the year ended June 30, 2020 the State contributed \$177,337 (10.238% of certificated salaries along with the Organization's portion of a supplemental on behalf contribution) on behalf of the Organization.

### CalPERS:

The Organization contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, with the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Active plan members are required to contribute 7% of their salary and the Organization is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2019-20 was 19.721% of classified salaries. The Organization made contributions as noted above.

## GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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### L. Upcoming Changes in Accounting Pronouncements

The Financial Accounting Standards Board (FASB) has issued the following Accounting Standards Updates (ASU) that become effective over the next few fiscal years:

1. FASB ASU 2016-02 *Leases (Topic 842)* – Effective Fiscal Year Ending June 30, 2022
2. FASB ASU 2016-13 *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments* – Effective Fiscal Year Ending June 30, 2024
3. FASB ASU 2017-04 *Intangibles – Goodwill and Other (Topic 350): Simplifying the Test for Goodwill Impairment* – Effective Fiscal Year Ending June 30, 2024
4. FASB ASU 2017-08 *Receivables – Nonrefundable Fees and Other Costs (Subtopic 310-20): Premium Amortization on Purchased Callable Debt Securities* – Effective Fiscal Year Ending June 30, 2021
5. FASB ASU 2017-11 *Earnings Per Share (Topic 260); Distinguishing Liabilities from Equity (Topic 480); Derivatives and Hedging (Topic 815): (Part I) Accounting for Certain Financial Instruments with Down Round Features, (Part II) Replacement of the Indefinite Deferral for Mandatorily Redeemable Financial Instruments of Certain Nonpublic Entities and Certain Mandatorily Redeemable Noncontrolling Interests with a Scope exception.* – Effective Fiscal Year Ending June 30, 2021
6. FASB ASU 2017-12 *Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Hedging Activities* – Effective Fiscal Year Ending June 30, 2022
7. FASB ASU 2018-01 *Leases (Topic 842): Land Easement Practical Expedient for Transition to Topic 842* – Effective Fiscal Year Ending June 30, 2022
8. FASB ASU 2018-07 *Compensation – Stock Compensation (Topic 718): Improvements to Nonemployee Share Based Payment Accounting.* – Effective Fiscal Year Ending June 30, 2021.
9. FASB ASU 2018-08 *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.* – Effective Fiscal Year Ending June 30, 2021
10. FASB ASU 2018-10 *Codification Improvements to Topic 842, Leases* – Effective Fiscal Year Ending June 30, 2022
11. FASB ASU 2018-11 *Leases (Topic 842): Targeted Improvements* – Effective Fiscal Year Ending June 30, 2022
12. FASB ASU 2018-12 *Financial Service – Insurance (Topic 944): Targeted Improvements to the Accounting for Long-Duration Contracts* – Effective Fiscal Year Ending June 30, 2025
13. FASB ASU 2018-13 *Fair Value Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement* – Effective Fiscal Year Ending June 30, 2021
14. FASB ASU 2018-14 *Compensation – Retirement Benefits – Defined Benefit Plans – General (Subtopic 715-20): Disclosure Framework – Changes to the Disclosure Requirements for Defined Benefit Plans* – Effective Fiscal Year Ending June 30, 2023
15. FASB ASU 2018-15 *Intangibles – Goodwill and Other – Internal Use Software (Subtopic 350-40): Customer’s Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement That is a Service Contract (a consensus of the FASB Emerging Issues Task Force)* – Effective Fiscal Year Ending June 30, 2022
16. FASB ASU 2018-16 *Derivatives and Hedging (Topic 815): Inclusion of the Secured Overnight Financing Rate (SOFR) Overnight Index Swap (OIS) Rate as a Benchmark Interest Rate for Hedge Accounting Purposes* – Effective Fiscal Year Ending June 30, 2022

## GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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17. FASB ASU 2018-17 *Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for Variable Interest Entities* – Effective Fiscal Year Ending June 30, 2021
18. FASB ASU 2018-18 *Collaborative Arrangements (Topic 808): Clarifying the Interaction between Topic 808 and Topic 606* – Effective Fiscal Year Ending June 30, 2022
19. FASB ASU 2019-20 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses* – Effective Fiscal Year Ending June 30, 2024
20. FASB ASU 2018-20 *Leases (Topic 842): Narrow Scope Improvements for Lessors* – Effective Fiscal Year Ending June 30, 2022
21. FASB ASU 2019-01 *Leases (Topic 842): Codification Improvements* – Effective Fiscal Year Ending June 30, 2022.
22. FASB ASU 2019-02 *Entertainment – Films – Other Assets – Film Costs (Subtopic 926-20) and Entertainment – Broadcasters – Intangibles – Goodwill and Other (Subtopic 920-350): Improvements to Accounting for Costs of Films and License Agreements for Program Materials (a consensus of the Emerging Issues Task Force* – Effective Fiscal Year Ending June 30, 2022
23. FASB ASU 2019-03 *Not-For-Profit Entities (Topic 958): Updating the Definition of Collections* – Effective Fiscal Year Ending June 30, 2021
24. FASB ASU 2019-04 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments* – Effective Fiscal Year Ending June 30, 2021
25. FASB ASU 2019-05 *Financial Instruments – Credit Losses (Topic 326): Targeted Transition Relief* – Effective Fiscal Year Ending June 30, 2021
26. FASB ASU 2019-08 *Compensation – Stock Compensation (Topic 718) and Revenue from Contracts with Customers (Topic 606): Codification Improvements – Share Based Consideration Payable to a Customer* – Effective Fiscal Year Ending June 30, 2021
27. FASB ASU 2019-09 *Financial Services – Insurance (Topic 944): Effective Date* – Effective Fiscal Year Ending June 30, 2025
28. FASB ASU 2019-10 *Financial Instruments – Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842): Effective Dates* - Effective Fiscal Years Ending June 30, 2022 and June 30, 2024
29. FASB ASU 2019-11 *Codification Improvements to Topic 326, Financial Instruments – Credit Losses* – Effective Fiscal Year Ending June 30, 2024
30. FASB ASU 2019-12 *Income Taxes (Topic 740): Simplifying the Accounting for Income Taxes* – Effective Fiscal Year Ending June 30, 2024
31. FASB ASU 2020-01 *Investments – Equity Securities (Topic 321), Investments – Equity Method and Joint Ventures (Topic 323), and Derivatives and Hedging (Topic 815) – Clarifying the Interactions between Topic 321, Topic 323, and Topic 815 (a consensus of the Emerging Issues Task Force)*. – Effective Fiscal Year Ending June 30, 2022
32. FASB ASU 2020-03 *Codification Improvements to Financial Instruments* – Effective Fiscal Years Ending June 30, 2021 and June 30, 2024

These updates were issued to provide clarification and simplification in accounting for certain transactions. In addition, they provide for additional note disclosures to create transparency involving these transactions. The updates effective during the future fiscal years are not expected to impact the financial accounting or presentation for the Organization.

## **GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Notes to the Financial Statements (Continued)

Year Ended June 30, 2020

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### **M. COVID-19 Impact and Considerations**

In March 2020 the World Health Organization declared the outbreak of the novel coronavirus COVID-19 a global pandemic. The nature of the pandemic resulted in a mandatory school property closure affecting Golden Valley Charter School for Education Renewal from March 16, 2020 and continuing into the Fall of 2020-21 school year. California Governor Gavin Newsom issued a state-wide executive order mandating that schools remain closed until the county in which the school is located is off the COVID-19 watch list for fourteen consecutive days. The 2020-21 fiscal year opened in a fully distance learning model, until such time as campuses can be re-opened. At this point in time Golden Valley Charter School for Education Renewal campuses remain closed until Orangevale County meets the benchmark requirements.

In addition to school closures, new regulations and safety measures were required to be put in place by all schools in California as part of a re-opening plan. Golden Valley Charter School for Education Renewal have established a re-opening plan that they believe will provide a safe environment for the students and teachers.

The federal and state government have established temporary funding to assist in the additional costs that resulted from the COVID-19 pandemic. All California schools are eligible for these funds. Due to timing of the grant disbursements, Golden Valley Charter School for Education Renewal did not expend any of the funds in the 2019-20 fiscal year. The funds remain available for the 2020-21 fiscal year. Additionally, for the 2019-20 fiscal year, the state placed all charter schools in a hold harmless state shifting attendance reporting periods to a point prior to the pandemic to prevent sudden losses of attendance from impacting funding for the 2019-20 fiscal year. Finally, funding for the 2020-21 fiscal year is frozen at amounts provided in 2019-20 for all California charter schools, with adjustments based on the Governor's budget. The Organization has established their 2020-21 budget with this in consideration.

## Supplementary Information

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**  
 Combining Statement of Financial Position  
 Year Ended June 30, 2020

	Golden Valley River	Golden Valley Orchard	Golden Valley Tahoe	Home Office	Elimination	Total
<b>Assets</b>						
Cash and cash equivalents	\$ 265,345		\$ -	\$ 452,204	\$ -	\$ 717,549
Accounts receivable	805,288	481,777	152,388	100,000	(757,483)	781,970
Prepaid expenses	45,163	41,944	5,168	53,540	-	145,815
Property and equipment, net	11,698	5,095	-	-	-	16,793
Total Assets	<b><u>\$ 1,127,494</u></b>	<b><u>\$ 528,816</u></b>	<b><u>\$ 157,556</u></b>	<b><u>\$ 605,744</u></b>	<b><u>\$ (757,483)</u></b>	<b><u>\$ 1,662,127</u></b>
<b>Liabilities and Net Assets</b>						
Liabilities						
Accounts payable	\$ 2,736	\$ 2,677	\$ 29,820	\$ 563,708	\$ (557,483)	\$ 41,458
Accrued expense and related liabilities	118,140	111,377	48,380	43,172	-	321,069
Notes payable	-	200,000	50,000	-	(200,000)	50,000
Total Liabilities	<b><u>120,876</u></b>	<b><u>314,054</u></b>	<b><u>128,200</u></b>	<b><u>606,880</u></b>	<b><u>(757,483)</u></b>	<b><u>412,527</u></b>
Net Assets						
Without donor restrictions						
Undesignated	990,524	205,229	29,356	-	-	1,225,109
Invested in property and equipment, net of related debt	11,698	5,095	-	-	-	16,793
	<b><u>1,002,222</u></b>	<b><u>210,324</u></b>	<b><u>29,356</u></b>	<b><u>(1,136)</u></b>	<b><u>-</u></b>	<b><u>1,240,766</u></b>
With donor restrictions						
Restricted for state programs	4,396	4,438	-	-	-	8,834
	<b><u>4,396</u></b>	<b><u>4,438</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>8,834</u></b>
Total Net Assets	<b><u>1,006,618</u></b>	<b><u>214,762</u></b>	<b><u>29,356</u></b>	<b><u>(1,136)</u></b>	<b><u>-</u></b>	<b><u>1,249,600</u></b>
Total Liabilities and Net Assets	<b><u>\$ 1,127,494</u></b>	<b><u>\$ 528,816</u></b>	<b><u>\$ 157,556</u></b>	<b><u>\$ 605,744</u></b>	<b><u>\$ (757,483)</u></b>	<b><u>\$ 1,662,127</u></b>

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**  
**Combining Statement of Activities**  
**Year Ended June 30, 2020**

	Golden Valley River		Golden Valley Orchard		Golden Valley Tahoe		Home Office	Elimination	Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	Without Donor Restrictions	
<b>Revenue, Support, and Gains</b>									
Local Control Funding Formula (LCFF) sources									
State aid	\$ 1,643,006	\$ -	\$ 1,568,025		\$ 374,491	\$ -	\$ -	\$ -	\$ 3,585,522
Education protection account state aid	243,278	-	50,748		9,786	-	-	-	303,812
Transfers in lieu of property taxes	689,413	-	598,415		29,236	-	-	-	1,317,064
Total LCFF sources	<u>2,575,697</u>	<u>-</u>	<u>2,217,188</u>	<u>-</u>	<u>413,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,206,398</u>
State contracts and grants	53,475	130,884	44,729	113,263	13,147	-			355,498
Local contracts and grants	21,837	-	36,065	-	91,359	-	185,273	-	334,534
Donations	-	-			-	-	200,000	-	200,000
Admin fees	-	-			-	-	833,027	(833,027)	-
Interest income	65	-			-	-	-	-	65
Net assets released from restriction -									
Grant restrictions satisfied	<u>324,184</u>	<u>(324,184)</u>	<u>156,777</u>	<u>(156,777)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenue, support, and gains	<u>2,975,258</u>	<u>(193,300)</u>	<u>2,454,759</u>	<u>(43,514)</u>	<u>518,019</u>	<u>-</u>	<u>1,218,300</u>	<u>(833,027)</u>	<u>6,096,495</u>
<b>Expenses and Losses</b>									
Program services expense	2,051,430	-	1,868,674	-	408,828	-	312,080	-	4,641,012
Supporting services expense	769,598	-	535,440	-	93,360	-	906,220	(833,027)	1,471,591
Total expenses and losses	<u>2,821,028</u>	<u>-</u>	<u>2,404,114</u>	<u>-</u>	<u>502,188</u>	<u>-</u>	<u>1,218,300</u>	<u>(833,027)</u>	<u>6,112,603</u>
<b>Change in Net Assets</b>									
Net Assets, Beginning of Year	154,230	(193,300)	50,645	(43,514)	15,831	-	-		(16,108)
Net Assets, End of Year	<u>\$ 847,992</u>	<u>\$ 197,696</u>	<u>\$ 159,679</u>	<u>\$ 47,952</u>	<u>\$ 13,525</u>	<u>-</u>	<u>(1,136)</u>	<u>-</u>	<u>\$ 1,265,708</u>
	<u>\$ 1,002,222</u>	<u>\$ 4,396</u>	<u>\$ 210,324</u>	<u>\$ 4,438</u>	<u>\$ 29,356</u>	<u>\$ -</u>	<u>\$ (1,136)</u>	<u>\$ -</u>	<u>\$ 1,249,600</u>

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**  
 Combining Statement of Functional Expenses  
 Year Ended June 30, 2020

	Golden Valley River			Golden Valley Orchard		
	Program Services	Supporting Services		Program Services	Supporting Services	
		Educational Programs	Management and General		Educational Programs	Management and General
Salaries and Wages	\$ 1,151,640	\$ 175,343	\$ 1,326,983	\$ 1,009,895	\$ 169,460	\$ 1,179,355
Pension expense	194,629	29,633	224,262	176,150	29,558	205,708
Other employee benefits	118,981	18,116	137,097	125,391	21,041	146,432
Payroll taxes	42,045	6,402	48,447	39,167	6,572	45,739
Fees for services:						
Professional consulting	125,582	254	125,836	122,510	4,103	126,613
District oversight	-	2,735	2,735	-	2,681	2,681
Banking and service charges	-	152	152	-	273	273
Information technology	4,477	-	4,477	4,490	-	4,490
Occupancy	292,337	-	292,337	270,766	-	270,766
Travel		6,426	6,426	-	11,416	11,416
Conferences, conventions, and meetings	8,281	-	8,281	320	-	320
Depreciation	2,626	-	2,626	1,144	-	1,144
Other expenses:						
Books and supplies	93,270	-	93,270	73,270	-	73,270
Equipment rental and repair	2,761	-	2,761	2,883	-	2,883
Student events	14,801	-	14,801	42,688	-	42,688
Miscellaneous	-	6,150	6,150	-	5,215	5,215
Total expenses by function	<u>\$ 2,051,430</u>	<u>\$ 245,211</u>	<u>\$ 2,296,641</u>	<u>\$ 1,868,674</u>	<u>\$ 250,319</u>	<u>\$ 2,118,993</u>

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**  
 Combining Statement of Functional Expenses (Continued)  
 Year Ended June 30, 2020

	Golden Valley Tahoe			Home Office				Combined Total
	Program Services		Supporting Services	Program Services		Supporting Services	Total	
	Educational Programs	Management and General	Total	Educational Programs	Management and General	Total		
Salaries and Wages	\$ 247,901	\$ 47,442	\$ 295,343	\$ 69,876	\$ 444,652	\$ 514,528	\$ 3,316,209	
Pension expense	32,824	6,282	39,106	13,102	83,374	96,476	565,552	
Other employee benefits	28,249	5,406	33,655	11,084	70,533	81,617	398,801	
Payroll taxes	7,475	1,430	8,905	5,420	34,490	39,910	143,001	
Fees for services:								
Management	-	-	-	-	155,280	155,280	155,280	
Legal	-	-	-	-	1,960	1,960	1,960	
Audit	-	-	-	-	18,019	18,019	18,019	
Professional consulting	4,284	-	4,284	-	4,176	4,176	260,909	
District oversight	-	4,277	4,277	-	-	-	9,693	
Banking and service charges	-	214	214	-	19,257	19,257	19,896	
Advertising and promotion	-	1,844	1,844	-	15,888	15,888	17,732	
Office expenses	103	-	103	-	-	-	103	
Information technology	2,401	-	2,401	8,652	-	8,652	20,020	
Occupancy	60,098	-	60,098	34,912	-	34,912	658,113	
Travel	-	2,566	2,566	-	13,729	13,729	34,137	
Conferences, conventions, and meetings	-	-	-	119,901	-	119,901	128,502	
Depreciation	-	-	-	-	-	-	3,770	
Insurance	-	-	-	-	42,734	42,734	42,734	
Other expenses:								
Books and supplies	23,732	-	23,732	42,016	-	42,016	232,288	
Equipment rental and repair	-	-	-	3,660	-	3,660	9,304	
Student events	1,761	-	1,761	3,457	-	3,457	62,707	
Miscellaneous	-	380	380	-	2,128	2,128	13,873	
Total expenses by function	<u>\$ 408,828</u>	<u>\$ 69,841</u>	<u>\$ 478,669</u>	<u>\$ 312,080</u>	<u>\$ 906,220</u>	<u>\$ 1,218,300</u>	<u>\$ 6,112,603</u>	

## **GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Organization Structure  
Year Ended June 30, 2020

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Golden Valley River [#0946] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District for a five-year period expiring on June 30, 2024, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Orchard [#1728] is a K-8 Charter School and was granted its current charter by the San Juan Unified School District on July 1, 2017, expiring on June 30, 2022, pursuant to the terms of the Charter School Act of 1992, as amended.

Golden Valley Tahoe [#1991] is a K-3 Charter School and was granted its original charter by the Newcastle Elementary School District on September 4, 2018, expiring on June 30, 2023 pursuant to the terms of the Charter School Act of 1992, as amended.

### **GOVERNING BOARD**

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<b>Name</b>	<b>Office</b>	<b>Term and Term Expiration</b>
Heather Fraser Hurtt	Chair	Two Year Term Ending June 2020
G'anna Burke	Secretary	Two Year Term Ending June 2020
John Hanafee	Member	Two Year Term Ending June 2021
Jennifer Huetter	Member	Two Year Term Ending June 2020
Stephanie Parmely	Member	Two Year Term Ending June 2020
Stephen Quadro	Member	Two Year Term Ending June 2021
Liz Sheppard	Member	Two Year Term Ending June 2020

### **ADMINISTRATION**

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Caleb Buckley  
Executive Director

# GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

## Schedule of Average Daily Attendance

Year Ended June 30, 2020

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### Golden Valley River Charter School

	Second Period Report		Annual Report	
	Original 641592B0	Revised N/A	Original 7AFC7148	Revised N/A
Classroom Based Attendance				
Grades TK/K-3	124.48	N/A	124.48	N/A
Grades 4-6	82.33	N/A	82.33	N/A
Grades 7-8	45.92	N/A	45.92	N/A
Total Classroom Based Attendance	252.73	N/A	252.73	N/A
Non-Classroom Based Attendance				
Grades TK/K-3	36.81	N/A	36.81	N/A
Grades 4-6	3.56	N/A	3.56	N/A
Total Non-Classroom Based Attendance	40.37	N/A	40.37	N/A
Total ADA	293.10	N/A	293.10	N/A

### Golden Valley Orchard Charter School

	Second Period Report		Annual Report	
	Original 8FE239F4	Revised N/A	Original 845BD151	Revised N/A
Classroom Based Attendance				
Grades TK/K-3	121.36	N/A	121.36	N/A
Grades 4-6	83.52	N/A	83.52	N/A
Grades 7-8	48.86	N/A	48.86	N/A
Total Classroom Based Attendance	253.74	N/A	253.74	N/A
Total ADA	253.74	N/A	253.74	N/A

### Golden Valley Tahoe Charter School

	Second Period Report		Annual Report	
	Original D9CCEF04	Revised N/A	Original 1253311B	Revised N/A
Classroom Based Attendance				
Grades TK/K-3	44.48	N/A	44.48	N/A
Grades 4-6	4.45	N/A	4.45	N/A
Total Classroom Based Attendance	48.93	N/A	48.93	N/A
Total ADA	48.93	N/A	48.93	N/A

N/A – There were no audit findings which resulted in revisions to the second period or annual reports of attendance.

On March 17, 2020 Governor Newsom signed Senate Bill (SB) 117 which mitigated the effect of lost attendance due to COVID19 that occurred after February 29, 2020. For the purpose of preventing losses of attendance-based funding as a result of reductions in average daily attendance (ADA) due to COVID19, this legislation provided that the ADA used for both the second period (P2) and the Annual period apportionment include all full school months from July 1, 2019 to February 29, 2020 for all local education agencies (LEAs).

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Schedule of Instructional Time

Year Ended June 30, 2020

**Golden Valley River Charter School**

Grade Level	Minutes Requirement	2019-20 Actual Minutes	2019-20 COVID-19 Closure Minutes	2019-20 Total Instructional Minutes	2019-20 Actual School Days	2019-20 COVID-19 Closure Days	2019-20 Total School Days	Status
Kindergarten	36,000	26,880	10,920	37,800	128	52	180	Complied
1st Grade	50,400	38,030	15,450	53,480	128	52	180	Complied
2nd Grade	50,400	38,030	15,450	53,480	128	52	180	Complied
3rd Grade	50,400	40,889	16,611	57,500	128	52	180	Complied
4th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied
5th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied
6th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied
7th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied
8th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Schedule of Instructional Time (Continued)

Year Ended June 30, 2020

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**Golden Valley Orchard Charter School**

Grade Level	Minutes Requirement	2019-20 Actual Minutes	2019-20 COVID-19 Closure Minutes	2019-20 Total Instructional Minutes	2019-20 Actual School Days	2019-20 COVID-19 Closure Days	2019-20 Total School Days	Status
Kindergarten	36,000	26,880	10,920	37,800	128	52	180	Complied
1st Grade	50,400	38,030	15,450	53,480	128	52	180	Complied
2nd Grade	50,400	38,030	15,450	53,480	128	52	180	Complied
3rd Grade	50,400	40,889	16,611	57,500	128	52	180	Complied
4th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied
5th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied
6th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied
7th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied
8th Grade	54,000	40,889	16,611	57,500	128	52	180	Complied

## GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

Schedule of Instructional Time (Continued)

Year Ended June 30, 2020

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### Golden Valley Tahoe Charter School

Grade Level	Minutes Requirement	2019-20 Actual Minutes	2019-20 COVID-19 Closure Minutes	2019-20 Total Instructional Minutes	2019-20 Actual School Days	2019-20 COVID-19 Closure Days	2019-20 Total School Days	Status
Kindergarten	36,000	37,056	15,054	52,110	128	52	180	Complied
1st Grade	50,400	37,056	15,054	52,110	128	52	180	Complied
2nd Grade	50,400	37,056	15,054	52,110	128	52	180	Complied
3rd Grade	50,400	37,056	15,054	52,110	128	52	180	Complied

Due to COVID-19 the Schools closed campus on March 16, 2020 through the end of the school year. Distance learning was provided to students for school days during the closure. This schedule has been reflected based on the original approved calendar and instructional time planned by the District for the 2019-20 fiscal year.

## GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

### Schedule of Financial Trends and Analysis Year Ended June 30, 2020

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#### **Golden Valley River Charter School**

	<u>Budget</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Revenues	\$ 2,754,981	\$ 2,781,958	\$ 2,856,786	\$ 2,632,862	
Expenses	2,817,373	2,821,028	2,959,817	2,632,558	
Change in Net Assets	<u>(62,392)</u>	<u>(39,070)</u>	<u>(103,031)</u>	<u>304</u>	
Ending Net Assets	<u>\$ 944,226</u>	<u>\$ 1,006,618</u>	<u>\$ 1,045,688</u>	<u>\$ 1,148,719</u>	
Unrestricted Net Assets	<u>\$ 944,226</u>	<u>\$ 1,002,222</u>	<u>\$ 847,992</u>	<u>\$ 992,981</u>	
Unrestricted net assets as a percentage of total expenses	<u>33.51%</u>	<u>35.53%</u>	<u>28.65%</u>	<u>37.72%</u>	
Total Long Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
ADA at P2	<u>293</u>	<u>293</u>	<u>253</u>	<u>279</u>	

Golden Valley River Charter School's ending net assets has decreased by \$142,101 (12.37%) over the past two fiscal years. The decrease is due to increasing costs per ADA. The average daily attendance (ADA) reported by the School has increased by 14 (5.02%) over the past two years. The 2020-21 fiscal year budget projects a decrease in net assets of \$62,392 (6.2%) and no change in ADA.

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Schedule of Financial Trends and Analysis (Continued)

Year Ended June 30, 2020

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**Golden Valley Orchard Charter School**

	<b>Budget</b>			
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Revenues	\$ 2,511,816	\$ 2,411,245	\$ 2,344,267	\$ 2,139,432
Expenses	<u>2,491,311</u>	<u>2,404,114</u>	<u>2,448,308</u>	<u>2,008,094</u>
Change in Net Assets	<u>20,505</u>	<u>7,131</u>	<u>(104,041)</u>	<u>131,338</u>
Ending Net Assets	<u><u>\$ 235,267</u></u>	<u><u>\$ 214,762</u></u>	<u><u>\$ 207,631</u></u>	<u><u>\$ 311,672</u></u>
Unrestricted Net Assets	<u><u>\$ 235,267</u></u>	<u><u>\$ 210,324</u></u>	<u><u>\$ 159,679</u></u>	<u><u>\$ 311,672</u></u>
Unrestricted net assets as a percentage of total expenses	<u><u>9.44%</u></u>	<u><u>8.75%</u></u>	<u><u>6.52%</u></u>	<u><u>15.52%</u></u>
Total Long Term Debt	<u><u>\$ -</u></u>	<u><u>\$ 50,000</u></u>	<u><u>\$ 100,000</u></u>	<u><u>\$ 150,000</u></u>
ADA at P2	<u><u>254</u></u>	<u><u>254</u></u>	<u><u>244</u></u>	<u><u>236</u></u>

Golden Valley Orchard Charter School's ending net assets has decreased by \$96,910 (31.09%) over the past two fiscal years. The decrease is due to increasing costs per ADA. The average daily attendance (ADA) reported by the School has increased by 18 (7.63%) over the past two years. The 2020-21 fiscal year budget projects an increase in net assets of \$20,505 (9.55%) and no change in ADA.

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Schedule of Financial Trends and Analysis (Continued)

Year Ended June 30, 2020

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**Golden Valley Tahoe Charter School**

	<b>Budget</b>			
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Revenues	\$ 788,336	\$ 518,019	\$ 390,560	\$ -
Expenses	<u>786,788</u>	<u>502,188</u>	<u>373,744</u>	<u>3,291</u>
Change in Net Assets	<u>1,548</u>	<u>15,831</u>	<u>16,816</u>	<u>(3,291)</u>
Ending Net Assets	<u><u>\$ 30,904</u></u>	<u><u>\$ 29,356</u></u>	<u><u>\$ 13,525</u></u>	<u><u>\$ (3,291)</u></u>
Unrestricted Net Assets	<u><u>\$ 30,904</u></u>	<u><u>\$ 29,356</u></u>	<u><u>\$ 13,525</u></u>	<u><u>\$ (3,291)</u></u>
Unrestricted net assets as a percentage of total expenses	<u><u>3.93%</u></u>	<u><u>5.85%</u></u>	<u><u>3.62%</u></u>	<u><u>-100.00%</u></u>
Total Long Term Debt	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
ADA at P2	<u><u>49</u></u>	<u><u>49</u></u>	<u><u>34</u></u>	<u><u>N/A</u></u>

The O'Farrell Charter School's ending net assets has increased by \$32,647 (992%) over the past two fiscal years. The increase is due to the comparison being with a year where there was no ADA so the ending net assets were low. The average daily attendance (ADA) reported by the School has increased by 49 (100%) over the past two years. The 2020-21 fiscal year budget projects an increase in net assets of \$1,548 (5.3%) and no change in ADA.

## **GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

**Reconciliation of Unaudited Financial Report Alternative Form with Audited financial statements  
Year Ended June 30, 2020**

## **Golden Valley River Charter School**

June 30, 2020 annual financial alternative form net assets:	\$ 1,006,618
Adjustments and reclassifications:	
Total adjustments and reclassifications	<u>-</u>
June 30, 2020 audited financial statements net assets:	\$ 1,006,618

**Golden Valley Orchard Charter School**

June 30, 2020 annual financial alternative form net assets:	\$ 214,762
Adjustments and reclassifications:	<hr/>
Total adjustments and reclassifications	-
June 30, 2020 audited financial statements net assets:	\$ 214,762

**Golden Valley Tahoe Charter School**

June 30, 2020 annual financial alternative form net assets:	\$	29,357
<b>Adjustments and reclassifications:</b>		
Rounding		(1)
Total adjustments and reclassifications		(1)
<b>June 30, 2020 audited financial statements net assets:</b>		
	\$	29,356

## **GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Notes to Supplementary Information

Year Ended June 30, 2020

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### **A. Purpose of Schedules**

#### Combining Statement of Financial Position

This schedule provides the information by School which combines into the Organization's overall statement of net position, with eliminations for activities between the schools within the Organization.

#### Combining Statement of Activities

This schedule provides the information by school which combines into the Organization's overall statement of activities.

#### Combining Statement of Functional Expenses

This schedule provides the information by school which combines into the Organization's overall statement of functional expenses.

#### Organization Structure

This schedule provides information about the Organization's charter numbers, district of authorization, members of the governing board, and members of administration.

#### Schedule of Average Daily Attendance

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

#### Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the schools and whether they complied with the provisions of Education Code Section 47612.5.

#### Schedule of Financial Trends and Analysis

Budget information for 2021 is presented for analysis purposes only and is based on estimates of the 2020-21 fiscal year. The information has not been subject to audit.

This schedule discloses the Organization's financial trends by displaying past years data along with current year budget information. These financial trend disclosures are used to evaluate the Organization's ability to continue as a going concern for a reasonable period of time.

#### Reconciliation of Unaudited Financial Report Alternative Form with Audited financial statements

This schedule provides the information necessary to reconcile the fund balance as reported on the Unaudited Financial Report Alternative Forms prepared by the schools to the net assets reported in the audited financial statements.

## Other Independent Auditors' Reports

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*

To the Board of Education  
Golden Valley Charter School for Education Renewal  
Orangevale, 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 Golden Valley Charter School for Education Renewal (School), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 29, 2021.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Golden Valley Charter School for Education Renewal' internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Golden Valley Charter School for Education Renewal' internal control. Accordingly, we do not express an opinion on the effectiveness of Golden Valley Charter School for Education Renewal' internal control.

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

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

### **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

El Cajon, California  
March 29, 2021

Independent Auditor's Report on State Compliance

To the Board of Education  
Golden Valley Charter School for Education Renewal  
Orangevale, California

**Report on State Compliance**

We have audited Golden Valley Charter School for Education Renewal's compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810, that could have a direct and material effect on each of the School's state programs identified below for the fiscal year ended June 30, 2020.

**Management's Responsibility for State Compliance**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's Audit Guide *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance*, prescribed in Title 5, *California Code of Regulations*, Section 19810. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State's audit guide *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about each school's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Schools' compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with state laws and regulations applicable to the following items:

Description	Procedures Performed		
	Golden Valley River	Golden Valley Orchard	Golen Valley Tahoe
<b>Local Education Agencies Other Than Charter Schools</b>			
A. Attendance.....	N/A	N/A	N/A
B. Teacher Certification and Misassignments.....	N/A	N/A	N/A
C. Kindergarten Continuance.....	N/A	N/A	N/A
D. Independent Study.....	N/A	N/A	N/A
E. Continuation Education.....	N/A	N/A	N/A
F. Instructional Time.....	N/A	N/A	N/A
G. Instructional Materials.....	N/A	N/A	N/A
H. Ratio of Administrative Employees to Teachers.....	N/A	N/A	N/A
I. Classroom Teacher Salaries.....	N/A	N/A	N/A
J. Early Retirement Incentive.....	N/A	N/A	N/A
K. Gann Limit Calculation.....	N/A	N/A	N/A
L. School Accountability Report Card.....	N/A	N/A	N/A
M. Juvenile Court Schools.....	N/A	N/A	N/A
N. Middle or Early College High Schools.....	N/A	N/A	N/A
O. K-3 Grade Span Adjustment.....	N/A	N/A	N/A
P. Transportation Maintenance of Effort.....	N/A	N/A	N/A
Q. Apprenticeship: Related and Supplemental Instruction.....	N/A	N/A	N/A
R. Comprehensive School Safety Plan.....	N/A	N/A	N/A
S. District of Choice.....	N/A	N/A	N/A
<b>School Districts, County Offices of Education, and Charter Schools</b>			
T. California Clean Energy Jobs Act.....	Yes	Yes	Yes
U. After/Before School Education and Safety Program.....	N/A	N/A	N/A
V. Proper Expenditure of Education Protection Account Funds.....	Yes	Yes	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts.....	Yes	Yes	Yes
X. Local Control and Accountability Plan.....	Yes	Yes	Yes
Y. Independent Study - Course Based.....	N/A	N/A	N/A
<b>Charter Schools</b>			
AA. Attendance.....	Yes	Yes	Yes
BB. Mode of Instruction.....	Yes	N/A	Yes
CC. Nonclassroom Based Instruction/Independent Study.....	Yes	N/A	N/A
DD. Determination of Funding for Nonclassroom Based Instruction.....	N/A	N/A	N/A
EE. Annual Instructional Minutes - Classroom Based.....	Yes	N/A	N/A
FF. Charter School Facility Grant Program.....	Yes	Yes	Yes

The term N/A is used above to mean either the Schools did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

## **Opinion on State Compliance**

In our opinion, Golden Valley Charter School for Education Renewal complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2020.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing. This report is an integral part of an audit performed in accordance with *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, Section 19810. Accordingly, this report is not suitable for any other purpose.

El Cajon, California

March 29, 2021

## Auditor's Results, Findings & Recommendations

# GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

## Schedule of Auditor's Results

Year Ended June 30, 2020

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### FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>	
Internal control over financial reporting:	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
One or more material weakness(es) identified?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
One or more significant deficiencies identified that are not considered material weakness(es)?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Noncompliance material to financial statements noted?	<input type="checkbox"/>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

### STATE AWARDS

Any audit findings disclosed that are required to be reported in accordance with <i>2019-20 Guide for Annual Audits of California K-12 Local Education Agencies</i> ?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>	

# GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

## Schedule of Findings and Questioned Costs

Year Ended June 30, 2020

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Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*, the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Finding codes as identified in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are as follows:

Five Digit Code	AB 3627 Finding Type
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

### A. Financial Statement Findings

None

### B. State Award Findings

None

**GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL**

Schedule of Prior Year Audit Findings

Year Ended June 30, 2020

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<u>Finding/Recommendation</u>	<u>Status</u>	<u>Explanation if Not Implemented</u>
There were no findings in the prior year audit.	N/A	N/A

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM: G-11**

**MEETING DATE: 06/22/2021**

**SUBJECT:** Options For Youth -- San Juan Charter School (OFY)  
2019-20 Annual Independent Financial Audit Report

**DEPARTMENT:** Fiscal Services

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**ACTION REQUESTED:**

The superintendent is recommending that the board receive the 2019-20 Annual Independent Financial Audit Report for Options For Youth -- San Juan Charter School (OFY).

**RATIONALE/BACKGROUND:**

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by OFY.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

CliftonLarsonAllen LLP (the charter school’s independent auditor) has expressed its opinion for Options for Youth – San Juan, Inc (“the company”) that “the financial statements referred to on Page 1 present fairly, in all material respects, the financial position of the company as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the OFY 2019-20 audit report, OFY’s P-2 ADA was 1,287.40, ending cash was \$4,637,193, total revenues equaled \$14,815,004 and total expenditures equaled \$13,395,479 for the period ending June 30, 2020. The audit report reflects net assets of \$4,774,513.

OFY has a \$1,000,000 line of credit with PMB, an affiliate company, secured by program revenue, that expires on June 12, 2024. As of June 30, 2020, there was no outstanding balance.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2020.

**ATTACHMENT(S):**

A: 2019-20 Annual Independent Financial Audit Report

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Board of Education: 06/24/2014, 06/23/2015, 06/28/2016, 06/27/2017, 06/26/2018, 06/11/2019, 06/23/2020  
Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A  
Additional Budget: \$ \_\_\_\_\_ N/A  
Funding Source: \_\_\_\_\_ N/A  
(unrestricted base, supplemental, other restricted, etc.)  
Current Year Only  Ongoing

**LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ N/A Focus: \_\_\_\_\_ N/A  
Action: \_\_\_\_\_ N/A  
Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:** Kent Stephens, Deputy Superintendent *KS*

**APPROVED BY:** Kent Kern, Superintendent of Schools *JK*

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)**

**CHARTER NUMBER #0217**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2020**



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AUDIT, TAX, AND  
CONSULTING**

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)**  
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CliftonLarsonAllen LLP  
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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Options for Youth - San Juan, Inc.  
Pasadena, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Options for Youth - San Juan, Inc. (the Company), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### ***Auditors' Responsibility***

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

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

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

**Opinion**

In our opinion, the financial statements referred to on page 1 present fairly, in all material respects, the financial position of the Company as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Emphasis of Matters**

*Concentration*

As discussed in Note 2 to the financial statements, the Company provides services to students under the charter with San Juan Unified School District which amounted to 100% of revenues reported for the year ended June 30, 2020. The loss of charter authorization could have a material adverse effect on the Company. Our opinion is not modified with respect to this matter.

**Other Matters**

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Options for Youth - San Juan, Inc. taken as a whole. The accompanying schedules of average daily attendance, instructional time, and local education agency organization structure are presented for purposes of additional analysis as required by the California Department of Education and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated January 17, 2021 on our consideration of the Company'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 on the Company'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 Company's internal control over financial reporting and compliance.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Glendora, California  
January 17, 2021

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2020**

**ASSETS**

**CURRENT ASSETS**

Cash	\$ 4,637,193
Accounts Receivable	3,118,141
Prepaid Expenses and Other Assets	<u>62,464</u>
Total Current Assets	<u>7,817,798</u>

**OTHER ASSETS**

Security Deposits	52,829
Fixed Assets, Net	<u>404,941</u>
Total Other Assets	<u>457,770</u>
 Total Assets	 <u>\$ 8,275,568</u>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts Payable and Accrued Expenses	\$ 1,989,028
Deferred Revenue	<u>1,512,027</u>
Total Current Liabilities	<u>3,501,055</u>
 Total Liabilities	 3,501,055

**NET ASSETS WITHOUT DONOR RESTRICTIONS**

Total Liabilities and Net Assets	<u>4,774,513</u>
 Total Liabilities and Net Assets	 <u>\$ 8,275,568</u>

*See accompanying Notes to Financial Statements.*

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020**

**REVENUES WITHOUT DONOR RESTRICTIONS**

Apportionment Revenue	\$ 14,252,655
Other State Revenue	562,349
Total Revenues Without Donor Restrictions	<u>14,815,004</u>

**EXPENSES**

Program Services:	
Educational Programs	12,009,682
Management and General	1,385,797
Total Expenses	<u>13,395,479</u>

**CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS**

Net Assets Without Donor Restrictions - Beginning of Year	1,419,525
	<u>3,354,988</u>

**NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR**

**\$ 4,774,513**

*See accompanying Notes to Financial Statements.*

**OPTIONS FOR YOUTH - SAN JUAN, INC.**  
**(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2020**

	Program Services	Management and General	Total Expenses
Salaries and Wages	\$ 5,447,569	\$ -	\$ 5,447,569
Pension Expense	191,290	-	191,290
Other Employee Benefits	612,362	-	612,362
Payroll Taxes	419,171	-	419,171
Instructional Materials	1,378,236	-	1,378,236
Other Fees for Services	2,797,995	930,357	3,728,352
Advertising and Promotion Expenses	-	47,433	47,433
Office Expenses	-	242,996	242,996
Information Technology Expenses	56,886	-	56,886
Occupancy Expenses	793,719	-	793,719
Travel Expenses	97,326	13,156	110,482
Depreciation Expense	127,866	-	127,866
Insurance Expense	87,262	-	87,262
Other Expenses	<hr/>	<hr/>	<hr/>
	-	151,855	<hr/>
Total Functional Expenses	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>

*See accompanying Notes to Financial Statements.*

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
STATEMENT OF CASH FLOWS  
YEAR ENDED JUNE 30, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets Without Donor Restrictions	\$ 1,419,525
Adjustments to Reconcile Change in Net Assets to Net Cash	
Provided by Operating Activities	
Depreciation and Amortization	127,866
Change in Operating Assets:	
Accounts Receivable	(920,374)
Prepaid Expenses and Other Assets	(1,355)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	645,604
Deferred Revenue	87,707
Net Cash Provided by Operating Activities	<u>1,358,973</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Sale of Capital Assets	67,161
Capital Expenditures	<u>(21,088)</u>
Net Cash Used by Investing Activities	46,073

**NET CHANGE IN CASH AND CASH EQUIVALENTS**

Cash and Cash Equivalents - Beginning of Year	<u>3,232,147</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b><u>\$ 4,637,193</u></b>

*See accompanying Notes to Financial Statements.*

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 1 ORGANIZATION AND MISSION**

The Options for Youth - San Juan Charter School (the Charter School) is operated by Options for Youth - San Juan, Inc. (the Company) doing business as Options for Youth San Juan (OFY). The Company is a nonprofit public benefit corporation. The Company petitioned San Juan Unified School District for a charter and was approved by the State of California Department of Education on July 14, 1999. The District has granted the Charter through June 30, 2014. During the 2013-2014 school year, the San Juan Unified School renewed the Charter School Petition for an additional five-year term commencing on July 1, 2014 and continuing until June 30, 2020. The Charter School charter was extended through June 30, 2024.

The Charter School provides independent study programs for individuals not attending traditional school. The state apportionment revenues generated by the Average Daily Attendance (ADA) support the Company. Actual costs of supervisorial oversight, not to exceed 1% of state apportionment revenues, are paid to the San Juan Unified School District in agreement with the Company's charter.

The Company's mission is to provide meaningful educational options by partnering with the community to empower its students to become responsible individuals and life-long learners who work with integrity to achieve their goals and dreams. A volunteer board of directors governs the Company.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements of the Company have been prepared on the accrual basis. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

**Basis of Presentation**

The financial statements are presented in accordance with generally accepted accounting principles for nonprofit organizations. The Company is required to report information regarding its financial position and activities according to two classifications of net assets; net assets without donor restriction and net assets with donor restriction.

**Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the reporting date and revenues and expenses during the reporting period. Actual results could differ from those estimates.

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Company considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Security Deposits**

Security deposits are paid in advance for various lease agreements for the Company's sites.

**Net Asset Classes**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**Fixed Assets**

It is the Company's policy to capitalize individual property and equipment purchases over \$25,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method, over 3 to 5 years.

**Income Taxes**

The Company is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. It is also exempt from state franchise and income taxes under Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes has been reflected in these financial statements. The United States federal and the state of California have statutes of limitations that generally range from 3 to 4 years. No open tax years are currently under examination.

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Revenue Recognition**

Amounts received from the California Department of Education are conditional and recognized as revenue by the Company based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

**Contributions**

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

**Conditional Grants**

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the Company has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2020, the Company has received conditional grants of \$1,512,027 that are recognized as deferred revenue in the statement of financial position because conditions have not yet been met.

**Concentration**

The Company provides services to students under the charter with the San Juan Unified School District, which amounted to 100% of total revenue for the year ended June 30, 2020. The Company performs periodic credit evaluations and generally does not require collateral.

**Change in Accounting Principle**

In May 2014, FASB issued Accounting Standards Update (ASU) 2014-09, *Revenues from Contracts with Customers (Topic 606)*. The update establishes the core principle that an entity should recognize revenue to depict the transfer of promised goods or services to customers in the amount that reflects the consideration to which the entity expects to be entitled in exchange for those good or services. The Company has early adopted the implementation of ASU 2014-09 under the full retrospective approach. There was no material impact on the Company's financial position and results of operations upon adoption of the new standard.

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Change in Accounting Principle (Continued)**

In June 2018, FASB issued Accounting Standards Update (ASU) 2018-08, *Not-for-Profit Entities (Topic 958) – Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The update clarifies and improves the scope and the accounting guidance for contributions received and contributions made. The amendments in this update should assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions), or as exchange (reciprocal transactions) and (2) determining whether a contribution is conditional. The Company has implemented ASU 2018-08 under the full retrospective approach. There was no material impact on the Company's financial position and results of operations upon adoption of the new standard.

**NOTE 3 LIQUIDITY AND AVAILABILITY**

Financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of \$7,755,334.

As part of its liquidity management plan, the Company monitors liquidity required and cash flows to meet operating needs on a monthly basis. The Company structures its financial assets to be available as general expenditures, liabilities and other obligations come due.

**NOTE 4 CASH**

The Company maintains its cash in bank deposit accounts that at times may exceed the Federal Deposit Insurance Corporation (FDIC) insured limit of \$250,000. The Company has not experienced any losses in such accounts. Management believes the Company is not exposed to any significant risk related to cash.

**NOTE 5 FIXED ASSETS OR PROPERTY AND EQUIPMENT**

Fixed assets or property and equipment at June 30, 2020 consist of the following:

Furniture and Fixtures	\$ 38,471
Computer Equipment	338,660
Leasehold Improvements	<u>1,112,097</u>
Total	1,489,228
Less: Accumulated Depreciation and Amortization	(1,084,287)
<b>Total Property and Equipment</b>	<b><u>\$ 404,941</u></b>

During the year ended June 30, 2020, \$127,866 was charged to depreciation expense.

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 6 DEFERRED REVENUE**

Deferred revenue consists of the following:

One-Time Funds for Mandate Block Grant	\$ 974,815
California Clean Energy Job Act Fund	497,658
Professional Development Block Grant	2,481
Low Performing Student Block Grant	35,964
College Readiness Block Grant	1,109
Total Deferred Revenue	<u>\$ 1,512,027</u>

**NOTE 7 LINE OF CREDIT**

The Company has a \$1,000,000 secured line of credit with Pathways Management Group, Inc. The line of credit is secured by the Company's program revenue. The agreement expires on June 12, 2024. Interest is at the lowest published AFR in the month disbursement is made. At June 30, 2020, no amount was outstanding.

**NOTE 8 COMMITMENTS**

The Company leases various sites, which expire through 2023 as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2021	\$ 470,131
2022	485,132
2023	313,302
2024	121,908
2025	28,836
Total	<u>\$ 1,419,309</u>

During the year ended June 30, 2020, \$467,671 was charged to rent expense.

**NOTE 9 EMPLOYEE BENEFIT PLAN**

The Company offers a 403(b) matching fund retirement account to all employees who regularly work at least 20 hours per week. When an employee enrolls in the plan and successfully completes 90 days of employment, the Company will match 50% of the first 5% of compensation contributed by the employee. Employer contribution expense for the year ended June 30, 2020 was \$191,290.

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020**

**NOTE 10 MAJOR CONTRACTS – THIRD-PARTY SERVICE PROVIDERS**

On September 7, 2018, Governor Brown approved AB 406 which amends Education Code Section 47604. On and after July 1, 2019, AB 406 would prohibit charter schools to be operated by a for-profit corporation, a for-profit educational management organization, or a for-profit charter management organization. In light of this amendment, the Board restructured its related party contracts to be non-related party contracts with various third-party contractors, and the Company does not have any related parties.

The Company receives management services from its CMO, Propel, A Charter Management Group, Inc. which include business management, operational leadership, quality assurance, and training.

The Company receives back office services from 9Dot Education Solutions, LLC which includes human resources, accounting, payroll, and board relation services.

The Company receives educational services from Skyrocket, Inc., which include strategic instructional planning and design, compliance, student recruitment, and district relations services.

During the 2019-2020 Company year, all these service fees totaled 19% of total expenses

**NOTE 11 FUNCTIONALIZED EXPENSES**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include management fees, consulting service and travel, which are allocated on the basis of contractual terms.

**NOTE 12 DATE OF MANAGEMENT'S REVIEW**

The Company has evaluated subsequent events through January 17, 2021, the date the financial statements were available to be issued.

**NOTE 13 COMMITMENTS AND CONTIGENCIES**

The extent of the impact of COVID-19 on the operational and financial performance of the Company will depend on certain developments, including the duration and spread of the outbreak, impact on state and federal funding, donors, employees and vendors; all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations of the Company is uncertain.

## **SUPPLEMENTARY INFORMATION**

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
YEAR ENDED JUNE 30, 2020**

Charter Name: Options for Youth San Juan Charter School

Charter School number authorized by the state: #0217

Date established and granting authority of each charter: The State of California Department of Education approved the charter school on July 14, 1999.

The date and a general description of any change during the year ended June 30, 2020 in a school district's boundaries: There are no changes in the charter's boundaries during the year ended June 30, 2020.

The numbers by type of schools: The Company runs one type of school: a non-classroom based independent study charter school for grades 7-12.

The board of directors and the administrators as of the year ended June 30, 2020 were as follows:

**BOARD OF DIRECTORS**

<b>Member</b>	<b>Office</b>	<b>Term Expires(1 Year Term)</b>
Dr. General Davie, Jr.	President	June 2020
Barbara Gondo	Secretary/Treasurer	June 2020
Aarion Brown	Member	June 2020

**ADMINISTRATORS**

Colleen Mullen	Executive Director
Candice Varner	Director of School

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
SCHEDULE OF AVERAGE DAILY ATTENDANCE  
YEAR ENDED JUNE 30, 2020**

**P-2 Report - Nonclassroom Average Daily Attendance**

	Apportionment Days Claimed through P-2	Number of School Calendar Days through P-2	Average Daily Attendance P-2 Report
Track A	98,476	104	946.88
Track B	5,674	87	65.22
Track C	7,760	87	89.19
Track D	16,192	87	186.11
ADA Totals			<u>1,287.40</u>
			Average Daily Attendance
Grades 7-8			84.73
Grades 9-12			1,202.67
ADA Totals			<u>1,287.40</u>

**P-Annual Report - Nonclassroom Average Daily Attendance**

	Apportionment Days Claimed through P-Annual	Number of School Calendar Days through P-Annual	Average Daily Attendance P-Annual Report
Track A	98,476	104	946.88
Track B	5,674	87	65.22
Track C	7,760	87	89.19
Track D	16,192	87	186.11
ADA Totals			<u>1,287.40</u>
			Average Daily Attendance
Grades 7-8			84.73
Grades 9-12			1,202.67
ADA Totals			<u>1,287.40</u>

There is no Average Daily Attendance generated through classroom-based instruction.

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
SCHEDULE OF INSTRUCTIONAL TIME  
YEAR ENDED JUNE 30, 2020**

Based on California Educational Code Section 47612.5, this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

June 30, 2020 Annual Financial Report Fund Balances (Net Assets)	\$ 4,954,057
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Prepaid Expenses and Other Assets	(19,516)
Accounts Payable and Accrued Expenses	(160,028)
Net Adjustments and Reclassifications	<u>(179,544)</u>
June 30, 2020 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 4,774,513</u>

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
NOTE TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2020**

**PURPOSE OF SCHEDULES**

**NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME**

Based on California Educational Code Section 47612.5, this schedule does not apply to independent study programs; accordingly, such schedule has not been presented.

**NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE**

Average daily attendance (ADA) is a measurement of the students' progress through the program. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made through the San Juan Unified School to Options for Youth – San Bernardino Charter School. The school operates on a multitrack calendar where each track has a minimum of 175 educational days per school year.

**NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS**

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited consolidated financial statements.



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**INDEPENDENT AUDITORS' 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 Directors  
Options for Youth - San Juan, Inc.  
Pasadena, 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 Options for Youth - San Juan, Inc. (the Company), a nonprofit California public benefit corporation, which comprise the statement of financial position as of June 30, 2020, and the related consolidated statements of activities, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated January 17, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the Company's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company'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 consolidated financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Company'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **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.



**CliftonLarsonAllen LLP**

Pasadena, California  
January 17, 2021



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## INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors  
Options for Youth - San Juan, Inc.  
Pasadena, California

We have audited Options for Youth - San Juan, Inc.'s (the Company) compliance with the types of compliance requirements described in the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2020. The Company's state compliance requirements are identified in the table below.

### Management's Responsibility

Management is responsible for the compliance with the state laws and regulations as identified below.

### Auditor's Responsibility

Our responsibility is to express an opinion on the Company's compliance based on our audit of the types of compliance requirements referred to below. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the specific areas listed below has occurred. An audit includes examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on state compliance. Our audit does not provide a legal determination of the Company's compliance.

### Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the Company's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes

<u>Description</u>	<u>Procedures Performed</u>
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Charter Schools:	
Attendance	Yes
Mode of Instruction	Not Applicable
Nonclassroom-based instructional/independent study	Yes
Determination of funding for nonclassroom-based instruction	Yes
Annual instructional minutes – classroom based	Not Applicable
Charter School Facility Grant Program	Not Applicable

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#### **Opinion on State Compliance**

In our opinion, the Company complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2020.

#### **Purpose of this Report**

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Pasadena, California  
January 17, 2021

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2020**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards* or the *2019-2020 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

**OPTIONS FOR YOUTH - SAN JUAN, INC.  
(A CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION)  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2020**

**FINDINGS—FINANCIAL STATEMENT AUDIT**

There were no financial statement findings in the prior year.

**FINDINGS—STATE COMPLIANCE**

There were state compliance findings in the prior year.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC,  
an SEC-registered investment advisor. | CliftonLarsonAllen LLP



**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-12

**MEETING DATE:** 06/22/2021

**SUBJECT:** Visions In Education Charter School (VIE)  
2019-20 Annual Independent Financial Audit Report

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board receive the 2019-20 Annual Independent Financial Audit Report for Visions In Education Charter School (VIE).

**RATIONALE/BACKGROUND:**

Pursuant to Education Code 47604.32(d), the San Juan Unified School District (“District”), as the chartering authority, is required to monitor the fiscal condition of each charter school under its authority. The district is in receipt of fiscal information as provided by VIE.

The district has, and will rely upon, the fiscal information as represented to the district by the charter school. Any and all monitoring requirements performed by the district will be based on the accuracy and completeness of the information as provided to the district.

James Marta & Company LLP (the charter school’s independent auditor) has expressed its opinion that “the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.”

Education Code 47605(m) requires each charter school to annually provide a copy of its independent financial audit report to the chartering authority, the controller and county superintendent.

According to the VIE 2019-20 audit report, VIE’s P-2 ADA was 6,342, ending cash was \$27,456,577, total revenues equaled \$69,848,797 and total expenditures equaled \$73,521,647 for the period ending June 30, 2020. The audit report reflects fund balances of \$34,816,768 before capitalized asset, pension and OPEB adjustments that result in a net position – governmental activities of -\$2,290,454.

There were no findings or questioned costs related to the basic financial statements or state awards for the year ended June 30, 2020.

**ATTACHMENT(S):**

A: 2019-20 Annual Independent Financial Audit Report

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Board of Education: 06/23/2020

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A

Additional Budget: \$ \_\_\_\_\_ N/A

Funding Source: \_\_\_\_\_ N/A

(unrestricted base, supplemental, other restricted, etc.)

Current Year Only  Ongoing **LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ N/A Focus: \_\_\_\_\_ N/A

Action: \_\_\_\_\_ N/A

Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:** Kent Stephens, Deputy Superintendent *KS***APPROVED BY:** Kent Kern, Superintendent of Schools *KK*

**VISIONS IN EDUCATION CHARTER SCHOOL**

**COUNTY OF SACRAMENTO  
CARMICHAEL, CALIFORNIA**

**FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT  
FOR THE YEAR ENDED JUNE 30, 2020**

# VISIONS IN EDUCATION CHARTER SCHOOL

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# **VISIONS IN EDUCATION CHARTER SCHOOL**

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**James Marta & Company LLP**  
*Certified Public Accountants*  
*Accounting, Auditing, Consulting, and Tax*

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**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Visions In Education Charter School  
Carmichael, California

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School (the "Charter"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements as listed in the table of contents.

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

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

**Auditor's Responsibility**

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

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

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

## **Opinions**

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis; statement of revenues, expenditures, and changes in fund balance budget (Non-GAAP) and actual - General Fund; schedule of proportionate share of net pension liability; schedule of pension contributions and the Schedule of Changes in the Net Other Post-Employment Benefits (OPEB) Liability and Related Ratios on pages 4-8, 39, 40, 41 and 42, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) 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 principally 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.

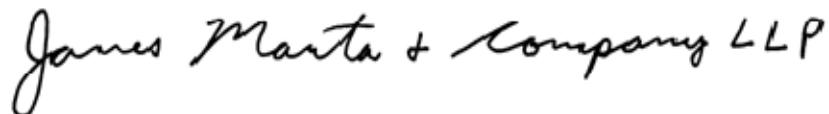
### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Charter's basic financial statements. The accompanying 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.

The supplementary information as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 supplementary information as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2020 on our consideration of the Charter's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Charter's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is fluid and cursive, with "James" and "Marta" connected at the top, and "Company LLP" written below it in a slightly smaller script.

James Marta & Company LLP  
Certified Public Accountants  
Sacramento, California  
September 30, 2020

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

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This section of Visions In Education (the “Charter”) 2019-20 annual financial report presents our discussion and analysis of the Charter’s financial performance during the fiscal year that ended on June 30, 2020. Please read it in conjunction with the Charter’s financial statements, which immediately follow this section.

**CHARTER PROFILE**

Visions In Education is located in Carmichael, California, in Sacramento County. According to the 2010 U.S. Census Bureau, Carmichael’s population estimate is 61,762. The City has approved several single-family subdivisions, and multi-family developments, which are projected to add 300 to 500 residents over the next several years.

2019-20 marked a growth of approximately 8% in student Average Daily Attendance. The Charter’s ADA increased by 508 Attendance Days in a single year. The key contributing factors for the increase are;

- Increased marketing in targeted geographies
- Increased marketing of targeted student programs
- Increased communication with students and families making them aware of our programs

The Charter is comprised of three academies servicing 9 – 12 grade levels, three high school options, one early college preparatory, one independent study, and one school serving home school students. The school has a homeschool option that serves TK – 12. The Charter currently employs approximately 400 staff members.

**MISSION**

As an independent study/home school program, Visions In Education utilizes a standards-based education that addresses individual differences and learning styles. Visions empowers students to take ownership and responsibility for their present and future learning by developing their academic, interpersonal, intrapersonal, and technological skills.

**FINANCIAL HIGHLIGHTS**

Due to the steady increase in enrollment, the Charter’s reserves have remained strong. For Visions, increasing enrollment means more funding. The Charter is committed to fiscal stability.

- General fund ending balance as of June 30, 2020 was \$34,816,768 which was \$1.3 million higher than estimated actuals. This variance is largely attributed to \$1.2 million of unspent student budgets due to limited vendor availability due to the pandemic.
- The General Fund available reserves as a percentage of total outgo (expenditures, other uses, and transfers out) was 13.4%, after accounting for committed balances.
- GASB 68 was implemented five years ago, which required the net pension liability to be recognized. A net pension liability of \$48,804,626 was recognized as of June 30, 2020.
- On the Statement of Activities, total current year expenses exceeded total current year revenues by \$3,672,850.

## **VISIONS IN EDUCATION CHARTER SCHOOL**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2020**

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#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

##### *The Statement of Net Position and the Statement of Activities and Change in Net Position*

The Statement of Net Position and the Statement of Activities report information about the Charter as a whole and about its activities. These statements include all assets and liabilities of the Charter using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Charter's net position and changes in them. Net position is the difference between assets and liabilities, one way to measure the Charter's financial health or financial position. Over time, increases or decreases in the Charter's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the Charter's enrollment, property tax base, and the condition of the Charter's facilities.

The relationship between revenues and expenses is the Charter's operating results. Since the Board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the Charter. The quality of the education and the safety of our schools will likely be two important factors.

##### *Fund Financial Statements*

The fund financial statements are designed to report information about the Charter's most significant funds. Funds are accounting devices the Charter uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by State law and by bond covenants. The Charter establishes other funds to control and manage money for particular purposes or to show that it is properly using certain revenues. Fund financial statements focus on individual parts of the Charter, reporting the Charter's operations in more detail than the Charter-wide statements.

- Governmental funds statements tell how basic services such as instruction and pupil services were financed in the short term as well as what remains for future spending. Most of the Charter's basic services are included in governmental funds. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information in the reconciliation statements that explains the relationship (or differences) between them.
- Proprietary funds statements offer financial information about the activities the Charter operates on a cost reimbursement basis, such as the self-insurance fund. Proprietary funds are reported in the same way as the government-wide statements. The Charter currently has one internal service fund – the self-insurance fund for dental and vision benefits.

##### *Notes to the Basic Financial Statements*

Notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in Charter-wide and fund financial statements. The notes to the financial statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the Charter's general fund budget, both the adopted and final version, with year-end actuals.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

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**NET POSITION**

The Charter's combined net position, as of June 30, 2020, was (\$2,290,454) reflecting a decrease of 265.7%.

<b>Condensed Statement of Net Position</b>				
	June 30, 2019	June 30, 2020	Change	Percentage Change
<b>Assets</b>				
Current assets	\$ 34,746,500	\$ 40,341,418	\$ 5,594,918	16.1%
Capital assets	<u>2,801,889</u>	<u>3,391,369</u>	<u>589,480</u>	21.0%
Total assets	<u>37,548,389</u>	<u>43,732,787</u>	<u>6,184,398</u>	16.5%
<b>Deferred Outflows of Resources</b>	<b>21,676,249</b>	<b>23,445,411</b>	<b>1,769,162</b>	<b>8.2%</b>
<b>Liabilities</b>				
Current liabilities	2,939,230	5,524,650	2,585,420	88.0%
Long-term liabilities	<u>44,593,046</u>	<u>50,076,358</u>	<u>5,483,312</u>	12.3%
Total liabilities	<u>47,532,276</u>	<u>55,601,008</u>	<u>8,068,732</u>	17.0%
<b>Deferred Inflows of Resources</b>	<b>10,309,966</b>	<b>13,867,644</b>	<b>3,557,678</b>	<b>34.5%</b>
<b>Net Position</b>				
Invested in capital assets, net of related debt	2,801,889	3,391,369	589,480	21.0%
Restricted	1,019,324	336,454	(682,870)	0.0%
Unrestricted	<u>(2,438,817)</u>	<u>(6,018,277)</u>	<u>(3,579,460)</u>	-146.8%
Total net position	<u>\$ 1,382,396</u>	<u>\$ (2,290,454)</u>	<u>\$ (3,672,850)</u>	<u>265.7%</u>

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

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**CHANGE IN NET POSITION**

The Charter's total revenues increased 9.1% to \$69,848,797. The total cost of all programs and services increased 46.7% to \$73,521,647. The Charter's expenses are predominantly related to educating and caring for students.

**Condensed Statement of Activities for the Fiscal Years Ended June 30**

	2019	2020	Change	Percentage Change
<b>Revenues</b>				
Operating grants and contributions	6,561,547	6,130,670	(430,877)	-6.6%
Federal and state aid not restricted for specific purposes	56,891,860	63,005,878	6,114,018	10.7%
Interest and investment earnings	520,430	543,310	22,880	4.4%
Miscellaneous	28,992	168,939	139,947	482.7%
Total revenues	<u>64,002,829</u>	<u>69,848,797</u>	<u>5,845,968</u>	<u>9.1%</u>
<b>Expenses</b>				
Instruction	35,075,955	46,206,339	11,130,384	31.7%
Instruction-related services	10,811,235	19,486,841	8,675,606	80.2%
Pupil services	3,486,028	7,201,273	3,715,245	106.6%
General administration	31,638	37,504	5,866	18.5%
Plant services	663,731	589,690	(74,041)	-11.2%
Depreciation (unallocated)	52,856	-	(52,856)	-100.0%
Total expenses	<u>50,121,443</u>	<u>73,521,647</u>	<u>23,400,204</u>	<u>46.7%</u>
Change in net position	<u>\$ 13,881,386</u>	<u>\$ (3,672,850)</u>	<u>17,554,236</u>	<u>-126.5%</u>

**LONG TERM LIABILITIES**

Total long-term liabilities increased by \$5.5 million (12.3%).

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

**CAPITAL ASSETS**

Capital assets, net of depreciation, increased from the prior year to \$3,391,369, representing a 21% increase as current year purchases grew at the strong rate.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**JUNE 30, 2020**

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**GENERAL FUND**

*General Fund Budgetary Highlights*

The Charter's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the Charter revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May revised figures and updated 45 days after the State approves its final budget. In addition, the Charter revises its budget at First and Second Interim and any other time there are significant changes.

Other than the aforementioned instance, the Charter did not incur unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

**ECONOMIC FACTORS AND THE FY 2019-20 BUDGET**

The implementation of the Local Control Funding Formula (LCFF) revamped the school finance system for the first time in forty years. With a goal of increasing local control, the new system encourages stakeholders to provide input in the development of the Local Control Accountability Plan (LCAP). The Charter's LCAP and the budget are aligned to the eight state priorities: *Basic Services, Implementation of State Standards, Course Access, Pupil Achievement, Other Pupil Outcomes, Parent Involvement, Pupil Engagement, and Student Climate*.

With the implementation of the State's Enacted 2019-20 Budget, the funding targets set forth by LCFF have been reached two years ahead of schedule. The Charter recognizes that the annual increases in LCFF revenues are now going to be limited to the statutory cost of living adjustment (COLA). In a declining enrollment Charter, the funds provided by the COLA may be completely offset by the loss of revenue due to the decline. Furthermore, the purchasing power promised under LCFF did not account for the rise in pension obligations (CalSTRS & CalPERS), and the continued underfunding (statewide) of Special Education and Transportation.

The COVID-19 recession has impacted the charter's revenue in 2019-20 with the adjustment of Average Daily Attendance being set by the state and not by the original date planned by the school to account for attendance.

The Governing Board is committed to fiscal stability and fiscal solvency. Over the course of this year, there will be public meetings discussing the budget, budget priorities for 2020-21 and beyond, including the potential of a future school ADA increases.

**CONTACTING THE CHARTER'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the Charter's finances and to show the Charter's accountability for the money it receives. If you have questions regarding this report or need additional financial information, contact the Charter Office, Visions In Education, 5030 El Camino Ave, Carmichael, California 95608.

## **FINANCIAL SECTION**

**VISIONS IN EDUCATION CHARTER SCHOOL**

**STATEMENT OF NET POSITION**

**JUNE 30, 2020**

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	<b><u>Governmental Activities</u></b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 27,456,577
Receivables	12,603,198
Prepaid expenses	281,643
Capital assets, net of accumulated depreciation	<u>3,391,369</u>
Total Assets	<u>43,732,787</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows on pensions (note 6)	23,416,545
Deferred outflows on OPEB (note 7)	<u>28,866</u>
Total deferred outflows	<u>23,445,411</u>
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	5,524,650
Long-term liabilities:	
Due within one year	52,751
Due in more than one year	<u>50,023,607</u>
Total Liabilities	<u>55,601,008</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows on pensions (note 6)	13,783,017
Deferred inflows on OPEB (note 7)	<u>84,627</u>
Total deferred inflows	<u>13,867,644</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	3,391,369
Restricted	336,454
Unrestricted	<u>(6,018,277)</u>
Total Net Position	<u>\$ (2,290,454)</u>

# VISIONS IN EDUCATION CHARTER SCHOOL

## STATEMENT OF ACTIVITIES

**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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	Program Revenues			Net (Expense) Revenues and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 46,206,339	\$ -	\$ 3,742,264	\$ (42,464,075)
Instruction-related services:				
Instructional supervision	7,954,382	-	232,480	(7,721,902)
Instructional library, media and technology	4,405,844	-	-	(4,405,844)
School site administration	7,126,615	-	297,647	(6,828,968)
Pupil Services:				
All other pupil services	7,201,273	-	1,854,409	(5,346,864)
General administration:				
All other general administration	37,504	-	-	(37,504)
Plant services	589,690	-	3,870	(585,820)
Total governmental activities	\$ 73,521,647	\$ -	\$ 6,130,670	\$ (67,390,977)
General Revenues				
Taxes and subventions:				
Federal and state aid not restricted to specific purposes				63,005,878
Interest and investment earnings				543,310
Miscellaneous				168,939
Total general revenues				\$ 63,718,127
Change in net position				(3,672,850)
Net Position - beginning				1,382,396
Net Position - June 30, 2020				\$ (2,290,454)

**VISIONS IN EDUCATION CHARTER SCHOOL**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

**JUNE 30, 2020**

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**ASSETS**

Cash and cash equivalents	\$ 27,456,577
Accounts receivable	12,603,198
Prepaid Expenses	<u>281,643</u>
 Total Assets	 <u>\$ 40,341,418</u>

**LIABILITIES AND  
FUND BALANCES**

Liabilities	
Accounts payable	<u>\$ 5,524,650</u>
 Total Liabilities	 <u>5,524,650</u>
 Fund balances	
Nonspendable	2,332,143
Restricted	336,454
Assigned	23,200,000
Unassigned	<u>8,948,171</u>
 Total Fund Balances	 <u>34,816,768</u>
 Total Liabilities and Fund Balances	 <u>\$ 40,341,418</u>

# VISIONS IN EDUCATION CHARTER SCHOOL

## RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2020

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Total fund balances - governmental funds	\$ 34,816,768
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Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 3,633,680
Accumulated depreciation	(242,311)
Net	3,391,369

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Net Pension Liability	48,804,626
Net OPEB Liability	617,894
Compensated absences payable	653,838
	(50,076,358)

Deferred outflows and inflows of resources relating to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources relating to 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.

Deferred outflows of resources relating to OPEB	28,866
Deferred inflows of resources relating to OPEB	(84,627)

Deferred outflows and inflows of resources relating to pensions: 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 pension are reported.

Deferred outflows of resources relating to pensions	23,416,545
Deferred inflows of resources relating to pensions	(13,783,017)
Total net position - governmental activities	\$ (2,290,454)

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**REVENUES**

LCFF sources	\$ 61,809,758
Other state revenues	7,318,310
Other local revenues	<u>720,229</u>
Total revenues	<u>69,848,297</u>

**EXPENDITURES**

Certificated salaries	25,931,067
Classified salaries	6,243,178
Employee benefits	14,215,055
Books and supplies	8,778,798
Services and other operating expenditures	10,998,079
Capital outlay	<u>672,622</u>
Total expenditures	<u>66,838,799</u>
Net change in fund balances	3,009,498
Fund balances, July 1, 2019	<u>31,807,270</u>
Fund balances, June 30, 2020	<u>\$ 34,816,768</u>

## VISIONS IN EDUCATION CHARTER SCHOOL

### **RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES**

#### **FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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Total net change in fund balances - governmental funds	\$ 3,009,498
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Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$ 672,621	
Depreciation expense:	<u>(69,502)</u>	
		603,119

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain is: (13,639)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:

(120,058)

Other postemployment benefits (OPEB): In government funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

(48,665)

Pensions: In government funds, pension costs are recognized when employer contributions are made in the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:

(7,103,105)

Total change in net position - governmental activities	<u>\$ (3,672,850)</u>
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## VISIONS IN EDUCATION CHARTER SCHOOL

### NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. ACCOUNTING POLICIES**

Visions In Education Charter School (the "Charter") 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 Charter conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. For state entitlement programs, the Charter has elected to match the revenues in the period that program expenditures are made to be consistent with the accounting for grants and other revenues.

##### **B. REPORTING ENTITY**

The Board of Directors is the level of government which has governance responsibilities over all activities related to public elementary school education in the Charter. 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.

##### **C. BASIS OF PRESENTATION**

###### Government-wide Financial Statements

The statement of net position and the statement of activities display information about the Charter. These statements include the financial activities of the overall government, except for fiduciary activities and component units. At June 30, 2020, the Charter School has no component units for financial reporting purposes. Eliminations have been made to minimize the double counting of internal activities.

The government-wide statement of net position presents information on all of the Charter's assets and liabilities, with the difference between the two presented as net position. Net position is reported as one of three categories: invested in capital assets, net of related debt; restricted or unrestricted. Restricted net position is further classified as either net position restricted by enabling legislation or net position that is otherwise restricted.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Charter's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are, therefore, clearly identifiable to a particular function. The Charter does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the Charter, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Charter.

# **VISIONS IN EDUCATION CHARTER SCHOOL**

## **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The Charter 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 function. Interest on long-term liabilities is considered an indirect expense and is reported separately in the Statement of Activities.

#### Fund Financial Statements

Fund financial statements report detailed information about the Charter. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

### **D. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

#### Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Expenses are recorded when liabilities are incurred.

#### Governmental Fund Financial Statements

Governmental fund financial statements (i.e., balance sheet and statement of revenues, expenditures, and changes in fund balances) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Charter, “available” means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the Charter receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the Charter must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Charter on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

## VISIONS IN EDUCATION CHARTER SCHOOL

### NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

#### **E. FUND ACCOUNTING**

The accounts of the Charter are organized on the basis of funds or account groups, 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. Charter 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. The Charter funds and account groups are as follows:

##### Governmental Funds:

*General Fund* is the general operating fund of the Charter. It is used to account for all transactions except those required or permitted by law to be accounted for in another fund.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Charter has no special revenue funds.

*Capital Projects Funds* are used to account for the acquisition and/or construction of all major governmental general fixed assets. The Charter has no capital projects funds.

#### **F. BUDGETS AND BUDGETARY ACCOUNTING**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the Charter's Board of Directors must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The Charter's Board of Directors satisfied these requirements.

The Charter employs budgetary control by major object code and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. The budgets are revised during the year by the Board of Directors to provide for unanticipated revenues and expenditures. The originally adopted and final revised budget for the General Fund is presented as Required Supplementary Information.

#### **G. ACCOUNTS RECEIVABLE**

Receivables are made up principally of amounts due from the State of California. The Charter School has determined that no allowance for doubtful accounts was needed as of June 30, 2020.

## **VISIONS IN EDUCATION CHARTER SCHOOL**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **H. CAPITAL ASSETS**

Capital assets are those purchased or acquired with an original cost of \$15,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using the straight-line basis over 4 -30 years depending on asset types.

##### **I. COMPENSATED ABSENCES**

All vacation pay plus related payroll taxes are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

##### **J. ACCUMULATED SICK LEAVE**

Sick leave benefits are not recognized as liabilities of the Charter. The Charter's policy is to record sick leave as an operating expenditure 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 when the employee retires.

##### **K. RESTRICTED NET POSITION**

Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for specific future use. These amounts are not available for appropriation and expenditure at the balance sheet date.

When both restricted and unrestricted resources are available for use, it is the Charter's policy to use restricted resources first, then, unrestricted resources as they are needed.

##### **L. UNEARNED REVENUE**

Cash received for federal and state special projects and programs is recognized as revenue to the extent that the qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

##### **M. PREPAID EXPENSES**

Any future expenses that are paid for ahead of the fiscal year end are recorded as prepaid expenses. These expense consist of prepayments of credit cards and insurance costs.

## VISIONS IN EDUCATION CHARTER SCHOOL

### NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

##### **N. PROPERTY TAX**

The Charter's revenue limit is received from a combination of local property taxes, state apportionments, and other local sources.

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

##### **O. FUND BALANCE**

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions*", the Charter is required to report fund balances in the following categories: Nonspendable, Restricted, Committed, Assigned and/or Unassigned.

*Nonspendable Fund Balance* reflects assets not in spendable form, either because they will never convert to cash (e.g. prepaid expense) or must remain intact pursuant to legal or contractual requirements.

*Restricted Fund Balance* reflects amounts that can be spent only for the *specific purposes* stipulated by constitution, external resource providers, or through enabling legislation.

*Committed Fund Balance* reflects amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority: the Board of Directors. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of Directors.

*Assigned Fund Balance* reflects amounts intended to be used by the government for *specific purposes* but do not meet the criteria to be classified as restricted or committed. Under the Charter's adopted policy, only the Board of Directors is authorized to assign amounts for specific purposes.

*Unassigned Fund Balance* represents the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

When expenditures are incurred for purposes of which restricted, committed, assigned and unassigned fund balances are available, the Charter considers restricted funds to have been spent first, followed by committed, assigned and unassigned, respectively.

##### **P. 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. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

## **VISIONS IN EDUCATION CHARTER SCHOOL**

### **NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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#### **Q. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that 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 expenses during the reporting period. Actual results could differ from those estimates.

#### **R. ELIMINATIONS AND RECLASSIFICATIONS**

In the process of aggregating data for the government-wide statements, some amounts reported as interfund activity and balances in the fund financial statements 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.

#### **S. PENSIONS**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Charter School’s California Public Employees’ Retirement System (CalPERS) and California State Teachers Retirement System (STRS) plans (Plans) and additions to/deductions from the Plans’ fiduciary net position have been determined on the same basis as they are reported by CalPERS and STRS, respectively. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### **T. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

For purposes of measuring the Charter School’s OPEB liability, deferred outflows of resources and deferred inflows of resources, information about the fiduciary net position of the County Office’s OPEB Plan (Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

#### **U. DEFERRED INFLOWS AND OUTFLOWS**

In addition to assets, the statement of net position includes a separate sections for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time.

# VISIONS IN EDUCATION CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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### 2. CASH AND INVESTMENTS

Cash and investments as of June 30, 2020 consist of the following:

Cash in County Treasury	\$ 25,406,077
Cash in revolving fund	<u>2,050,500</u>
Total cash held	<u>\$ 27,456,577</u>

#### A. Cash in County Treasury

##### Pooled Funds

In accordance with Education Code Section 41001, the Charter maintains substantially all of its cash in the interest bearing Sacramento County Treasurer's Pooled Investment Fund. The Charter is considered to be an involuntary participant in an external investment pool. The fair value of the Charter School's investment in the pool is reported in the financial statements at amounts based upon the Charter School's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The weighted average maturity of the pool is 281 days. The pool is rated AAA by Standard and Poor's. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

##### Interest Rate Risk

The Charter 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, 2020, the Charter had no significant interest rate risk related to cash and investments held.

##### Credit Risk

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

##### Concentration of Credit Risk

The Charter does not place limits on the amount it may invest in any one issuer. At June 30, 2020, the Charter had no concentration of credit risk.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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**3. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance June 30, 2019	Additions and Transfers	Deductions and Transfers	Balance June 30, 2020
<b>Non-depreciable assets:</b>				
Land	\$ 1,336,000	\$ -	\$ -	\$ 1,336,000
Work in progress	<u>40,967</u>	<u>-</u>	<u>40,967</u>	<u>-</u>
	<u>1,376,967</u>	<u>-</u>	<u>40,967</u>	<u>1,336,000</u>
<b>Depreciable assets:</b>				
Site Improvements	-	43,650	-	43,650
Buildings and improvements	1,442,956	593,167	-	2,036,123
Equipment	<u>168,610</u>	<u>76,771</u>	<u>27,474</u>	<u>217,907</u>
	<u>1,611,566</u>	<u>713,588</u>	<u>27,474</u>	<u>2,297,680</u>
<b>Totals, at cost</b>	<b>2,988,533</b>	<b>713,588</b>	<b>68,441</b>	<b>3,633,680</b>
<b>Accumulated depreciation:</b>				
Site Improvements	-	(909)	-	(909)
Buildings and improvements	(21,644)	(45,462)	-	(67,106)
Furniture and equipment	<u>(165,000)</u>	<u>(23,131)</u>	<u>(13,835)</u>	<u>(174,296)</u>
	<u>(186,644)</u>	<u>(69,502)</u>	<u>(13,835)</u>	<u>(242,311)</u>
<b>Depreciable assets, net</b>	<b>1,424,922</b>	<b>644,086</b>	<b>13,639</b>	<b>2,055,369</b>
<b>Capital assets, net</b>	<b>\$ 2,801,889</b>	<b>\$ 644,086</b>	<b>\$ 54,606</b>	<b>\$ 3,391,369</b>

Depreciation expense for the year ended June 30, 2020 was allocated as follows:

Instruction	\$ 46,283
Instructional Library and Technology	17,518
School Site Administration	3,753
Plant Services	1,948
<b>Total depreciation expense</b>	<b>\$ 69,502</b>

# VISIONS IN EDUCATION CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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### 4. LONG-TERM LIABILITIES

#### Schedule of Changes in Long-Term Liabilities

A schedule of changes in long-term debt for the year ended June 30, 2020 is shown below:

	Balance June 30, 2019	Additions	Deletions	Balance June 30, 2020	Balance Due In One Year
Net pension liability	\$ 43,493,220	\$ 5,311,406	\$ -	\$ 48,804,626	\$ -
Net OPEB liability	566,046	51,848	-	617,894	-
Compensated Absences	<u>533,780</u>	<u>120,058</u>	<u>-</u>	<u>653,838</u>	<u>52,751</u>
Totals	<u>\$ 44,593,046</u>	<u>\$ 5,483,312</u>	<u>\$ -</u>	<u>\$ 50,076,358</u>	<u>\$ 52,751</u>

#### Net Pension Liability

Net pension liability is accrued in accordance with provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. Employee Retirement Systems are discussed further in Note 6 to the basic financial statements.

#### Net OPEB Liability

Net Other Post-Employment Benefits (OPEB) liability is accrued in accordance with provisions of Statement No. 75, *Accounting and Financial Reporting for Other Post-Employment Benefits*. Post-employment benefits are discussed further in Note 7 to the basic financial statements.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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**5. FUND BALANCES**

The Charter reports fund balances in accordance with Governmental Accounting Standards Board Statement No. 54. All fund balance categories are reported in the aggregate on the face of the balance sheet. All components of those fund balances and specific purposes are identified as follows:

Nonspendable:

Revolving Cash	\$ 2,050,500
Prepaid Expenses	281,643
Total Nonspendable	<u>2,332,143</u>

Restricted:

California Energy Commission Loan Projects	5,000
Low Performing Student Block Grant	309,030
Educational Technology K-12 Voucher Program	<u>22,424</u>
Total Restricted	<u>336,454</u>

Assigned:

Building Purchase	3,000,000
Technology	4,400,000
PERS and STRS Contributions	2,000,000
Facilities Upgrade	500,000
Moving Expenses	500,000
COVID-19 Cash Deferrals	<u>12,800,000</u>
Total Assigned	<u>23,200,000</u>

Unassigned:

Reserve for Economic Uncertainties	8,948,170
Unappropriated	1
Total Unassigned	<u>8,948,171</u>

Total Fund Balances	<u>\$34,816,768</u>
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# VISIONS IN EDUCATION CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

### 6. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

#### Plan Description

##### **California Public Employees' Retirement System (CalPERS)**

The Charter School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Headquarters, 400 Q Street, Sacramento, California 95811.

##### **State Teachers' Retirement System (STRS)**

The Charter School contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

The Plans' provisions and benefits in effect at June 30, 2020 are summarized as follows:

	CalPERS		CalSTRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 62	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	7%	10.25%	10.205%
Required employer contribution rates	19.721%	19.721%	17.10%	17.10%

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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**6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

Contributions

**CalPERS**

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Charter School is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

**STRS**

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

For the year ended June 30, 2020, the contributions reported as deferred outflows of resources related to pensions recognized as part of pension expense for each Plan were as follows:

	<b>CalPERS</b>	<b>STRS</b>	<b>Total</b>
Contributions - employer	\$ 1,322,516	\$ 4,134,609	\$ 5,457,125
On behalf contributions - state	-	2,733,359	2,733,359
<b>Total</b>	<b>\$ 1,322,516</b>	<b>\$ 6,867,968</b>	<b>\$ 8,190,484</b>

Pension Liabilities

As of June 30, 2020, the Charter School reported net pension liabilities for its proportionate share of the net pension liability of each Plan as follows:

	<b>Proportionate Share of Net Pension Liability</b>
CalPERS	\$ 12,887,171
STRS	35,917,455
<b>Total Net Pension Liability</b>	<b>\$ 48,804,626</b>

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

JUNE 30, 2020

**6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

The Charter School's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The Charter School's proportion of the net pension liability was based on a projection of the Charter School's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The Charter School's proportionate share of the net pension liability for each Plan as of June 30, 2018 and 2019 measurement dates was as follows:

<b>Measurement</b>		<b>Fiscal Year</b>	<b>CalPERS</b>	<b>STRS</b>
<b>Dates</b>				
June 30, 2018	2018-19		0.03212%	0.03800%
June 30, 2019	2019-20		0.04422%	0.03977%
Change - Increase (Decrease)			0.01210%	0.00176%

For the fiscal year ended June 30, 2020, the Charter School recognized pension expense of \$7,103,105 At June 30, 2020, the Charter School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>CalPERS</b>		<b>STRS</b>		<b>Total</b>	
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Pension contributions subsequent to measurement date	\$ 1,322,516	\$ -	\$ 6,867,968	\$ -	\$ 8,190,484	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2018-19	-	559,070	-	1,500,649	-	2,059,719
Changes of Assumptions	1,249,365	28,854	10,984,244	-	12,233,609	28,854
Differences between Expected and Actual Experience	1,076,327	-	219,252	1,922,069	1,295,579	1,922,069
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,012,561	2,370,024	346,925	5,597,160	1,359,486	7,967,184
Net differences between projected and actual investment earnings on pension plan investments	337,387	-	-	1,805,191	337,387	1,805,191
<b>Total</b>	<b>\$ 4,998,156</b>	<b>\$ 2,957,948</b>	<b>\$ 18,418,389</b>	<b>\$ 10,825,069</b>	<b>\$ 23,416,545</b>	<b>\$ 13,783,017</b>

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

JUNE 30, 2020

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**6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2021. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized as pension expense as follows:

<b>Year Ended June 30</b>				<b>Total Deferred Outflows/ (Inflows) of Resources</b>	
	<b>CalPERS</b>	<b>STRS</b>			
2021	\$ 954,265	\$ (463,293)		\$ 490,972	
2022	280,443	(230,473)		49,970	
2023	(449,179)	229,849		(219,330)	
2024	(67,838)	734,005		666,167	
2025	-	244,880		244,880	
Thereafter	-	210,385		210,385	
<b>Total</b>	<b>\$ 717,691</b>	<b>\$ 725,353</b>		<b>\$ 1,443,044</b>	

Actuarial Assumptions

The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

	<b>CalPERS</b>	<b>STRS</b>
Valuation Date	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.50%	2.75%
Payroll Growth Rate	2.75%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return <sup>(1)</sup>	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

<sup>(1)</sup> Net of pension plan investment expenses, including inflation

## VISIONS IN EDUCATION CHARTER SCHOOL

### NOTES TO THE BASIC FINANCIAL STATEMENTS

**JUNE 30, 2020**

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#### **6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

CalSTRS changed the mortality assumptions based on the July 1, 2010, through June 30, 2015, experience study adopted by the board in February 2017. 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 our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP2016) table issued by the Society of Actuaries.

#### Discount Rate

#### **CalPERS**

The discount rate used to measure the total pension liability for Plan was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

## VISIONS IN EDUCATION CHARTER SCHOOL

### NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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#### 6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The table below reflects the 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. These rates of return are net of administrative expenses.

Asset Class	CalPERS		
	Assumed Asset Allocation	Real Return Years 1 - 10 <sup>(a)</sup>	Real Return Years 11+ <sup>(b)</sup>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	<u>100.0%</u>		

<sup>(a)</sup> An expected inflation of 2.00% used for this period

<sup>(b)</sup> An expected inflation of 2.92% used for this period

#### STRS

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases, actuarially determined. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan'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.

# VISIONS IN EDUCATION CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

### 6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

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

Asset Class	STRS		
	Assumed Asset Allocation	Long-Term Expected Real Rate of Return <sup>(a)</sup>	
		Real Rate of Return <sup>(a)</sup>	Long-Term Expected Real Rate of Return <sup>(a)</sup>
Global Equity	47.0%	4.80%	
Fixed Income	12.0%	1.30%	
Real Estate	13.0%	3.60%	
Private Equity	13.0%	6.30%	
Risk Mitigating Strategies	9.0%	1.80%	
Inflation Sensitive	4.0%	3.30%	
Cash/Liquidity	2.0%	-0.40%	
Total	100%		

<sup>(a)</sup> 20-year average

### Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Charter School's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the Charter School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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**6. EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)**

	<b>CalPERS</b>		
	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability/(Asset)	\$ 18,576,010	\$ 12,887,171	\$ 8,167,887
<b>STRS</b>			
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	\$ 53,484,063	\$ 35,917,455	\$ 21,351,391

**Pension Plan Fiduciary Net Position**

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS and STRS comprehensive annual financial reports.

**Payable to the Pension Plan**

As of June 30, 2020, the Charter School had no outstanding required contributions to the pension plans.

# VISIONS IN EDUCATION CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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### 7. OTHER POSTEMPLOYMENT BENEFITS

#### General Information about the OPEB Plan

##### *Plan description:*

The Charter's defined benefit Other Post Employment Benefit Program (the Plan), provides post-employment health care benefits (medical and dental) under a single employer defined benefit OPEB plan to management who are eligible to retire from the Charter School and have completed a minimum of 5 years of employment with the Charter School. The plan does not issue separate financial statements. Health care benefits are provided for management employees who are eligible to retire under a single employer defined benefit OPEB plan, and have completed a minimum of 5 years of employment with the Charter School and are at least 55 and has not yet reached 65. Health care benefits are provided to these employees until they have attained the age of 65. As of June 30, 2020, the Charter has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the Charter School's total OPEB liability.

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

##### *Employees Covered by Benefit Terms:*

For the fiscal year ended June 30, 2020, the Charter had 21 active employees and 1 retired employees receiving benefits.

##### *Benefits Provided:*

The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are not eligible for coverage. Only management employees of the Charter in a management position prior to July 1, 2019 and who remain continuously employed in a management position prior to retirement are eligible to receive postemployment health care benefits. No other employees are not eligible to receive postemployment health care benefits.

##### *Contributions:*

California Government Code specifies that the Charter School's contribution requirements for covered employees are established and may be amended by the Board of Directors. Retirees participating in the group insurance plans offered by the Charter have 100% of the active premiums paid for by the Charter. In future years, contributions are assumed to increase at the same rate as premiums. The Charter's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65.

# VISIONS IN EDUCATION CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

**JUNE 30, 2020**

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### **7. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

#### **Net OPEB Liability**

The Charts Net OPEB Liability was measured as of June 30, 2019 and was determined by an actuarial valuation as of June 30, 2020.

**Actuarial Assumptions:** The Net OPEB Liability in June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets (\$0; plan is not yet funded
Municipal Bond Index	SP Municipal Bond 20 Yea High Grade Index
Discount Rate	2.98% as of June 30, 2018 Measurement Date 2.79% as of June 30, 2019 Measurement Date
Salary Increases	3.25% per year
General Inflation Rate	2.75% per year
Investment rate of return	2.79%
Healthcare cost trend rates	7.00% grading to 5.00% by 2024

#### Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
	\$	\$	\$
Balances at June 30, 2019	\$ 566,046	\$ -	\$ 566,046
Changes for the year:			
Service cost	41,518	-	41,518
Interest	17,898	-	17,898
Plan experience	-		
Employer contributions	-	13,936	(13,936)
Net investment income	-	-	-
Benefit payments	(13,936)	(13,936)	-
Assumption changes	6,368		
Administrative expense	-	-	-
Net changes	51,848	-	51,848
Balances at June 30, 2020	\$ 617,894	\$ -	\$ 617,894

# VISIONS IN EDUCATION CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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### 7. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

#### Discount Rate:

The discount rate used to measure the total OPEB liability was 2.79 percent as of June 30, 2019 measurement date. The rate decreased from 2.98 percent, the rate used as of June 30, 2019 measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from school districts will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

#### Sensitivity of the net OPEB liability to changes in the discount rate and healthcare cost trend rates:

The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.79 percent) or 1-percentage-point higher (3.79 percent) than the current discount rate:

	<b>1% Decrease (1.79%)</b>	<b>Discount Rate (2.79%)</b>	<b>1% Increase (3.79%)</b>
Net OPEB liability (asset)	\$ 651,971	\$ 617,894	\$ 584,761

#### Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the Charter, as well as what the Charter's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6 percent) or 1-percentage-point higher (8 percent) than the current healthcare cost trend rates:

	<b>Current Trend - 1%</b>	<b>Current Trend</b>	<b>Current Trend + 1%</b>
Net OPEB liability (asset)	\$ 561,124	\$ 617,894	\$ 682,555

#### OPEB plan assets

The plan did not have any assets as of June 30, 2020.

# VISIONS IN EDUCATION CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

### 7. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

#### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the Charter recognized OPEB expense of \$48,665. At June 30, 2020, the Charter reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 26,475	\$ 14,612
Differences between expected and actual experience	-	70,015
Net difference between projected and actual earnings on investments	-	-
Deferred contributions	2,391	-
Total	<u>\$ 28,866</u>	<u>\$ 84,627</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30	Total Deferred Outflows/(Inflows) of Resources
2021	\$ (8,360)
2022	(8,360)
2023	(8,360)
2024	(8,360)
2025	(8,360)
Thereafter	<u>(16,352)</u>
Total	<u><u>\$ (58,152)</u></u>

#### Payable to the OPEB Plan:

There were no amounts payable to the plan as of June 30, 2020.

### 8. EXCESS EXPENDITURES OVER APPROPRIATION

For the year ended June 30, 2020, there were excess expenditures in the amount of \$2,733,781 for employees related to the additional and CalSTRS On-Behalf contributions in the current year.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2020**

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**9. JOINT VENTURES**

**Schools Insurance Authority**

The Charter is a member of a Joint Powers Authority, Schools Insurance Authority (SIA), for the operation of a common risk management and insurance program. The program covers workers' compensation, property/liability, dental and health and welfare insurance. The membership includes the school Charters in Placer, Sacramento and El Dorado counties and their respective County Offices. The Executive Board controls the operations of SIA, including selections of management and approval of operating budgets.

The relationship between Visions In Education Charter School and SIA is such that SIA is not a component unit of the Chart for financial reporting purposes.

Condensed financial information of SIA for the most recent fiscal year is available as follows:

<u>SIA</u>	
<u>6/30/2019*</u>	
Total Assets	<u>\$174,147,032</u>
Deferred Outflows of Resources	<u>1,922,631</u>
Total Liabilities	<u>81,108,882</u>
Deferred Inflows of Resources	<u>591,817</u>
Net Position	<u><u>\$ 94,368,964</u></u>
Revenues	\$ 74,123,970
Expenditures	<u>59,203,873</u>
Change in Net Position	<u><u>\$ 14,920,097</u></u>

\* Most recent information available.

Audited financial statements for SIA are prepared annually and can be obtained from the Authority's finance director.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

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**10. COMMITMENTS AND CONTINGENCIES**

The Charter 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 Charter.

Also, the Charter has received federal and state funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

**11. SUBSEQUENT EVENTS**

In March 2020, the World Health Organization declared the novel coronavirus (“COVID-19”) a global pandemic and recommended containment and mitigation measures worldwide. This contagious disease outbreak, which has continued to spread, and any related adverse public health developments, has adversely affected public education, workforces, economies, and financial markets globally, potentially leading to an economic downturn. It has also disrupted the normal operations of many businesses and organizations. It is not possible for management to predict the duration or magnitude of the adverse results of the outbreak and its disruptive effects on the District’s operations and financial results at this time.

Management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2020 through September 30, 2020, the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**VISIONS IN EDUCATION CHARTER SCHOOL**

**STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL**

**GENERAL FUND**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<b>Budget</b>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Favorable (Unfavorable)</b>
<b>REVENUES</b>				
LCFF sources	\$ 60,966,981	\$ 61,809,758	\$ 61,809,758	\$ -
Other state revenues	4,149,514	4,584,952	7,318,310	2,733,358
Other local revenues	100,040	720,226	720,229	3.00
Total revenues	<u>65,216,535</u>	<u>67,114,936</u>	<u>69,848,297</u>	<u>2,733,361</u>
<b>EXPENDITURES</b>				
Certificated salaries	26,166,653	25,931,084	25,931,067	17
Classified salaries	6,216,975	6,243,197	6,243,178	19
Employee benefits	11,878,434	11,481,774	14,215,055	(2,733,281)
Books and supplies	9,405,076	8,778,823	8,778,798	25
Services and other operating expenditures	13,260,132	10,998,129	10,998,079	50
Capital outlay	-	672,623	672,622	1
Total expenditures	<u>66,927,270</u>	<u>64,105,630</u>	<u>66,838,799</u>	<u>(2,733,169)</u>
Excess (deficiency) of revenues over expenditures	(1,710,735)	3,009,306	3,009,498	192
Fund balances, July 1, 2019	<u>31,807,270</u>	<u>31,807,270</u>	<u>31,807,270</u>	<u>-</u>
Fund balances, June 30, 2020	<u>\$ 30,096,535</u>	<u>\$ 34,816,576</u>	<u>\$ 34,816,768</u>	<u>\$ 192</u>

# VISIONS IN EDUCATION CHARTER SCHOOL

## SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

CalPERS	June 30, 2014 (1)	June 30, 2015 (1)	June 30, 2016 (1)	June 30, 2017 (1)	June 30, 2018 (1)	June 30, 2019 (1)
Proportion of the net pension liability (asset)	0.04031%	0.04245%	0.04164%	0.04106%	0.03212%	0.04422%
Proportionate share of the net pension liability (asset)	\$ 4,576,551	\$ 6,257,622	\$ 8,223,987	\$ 9,802,765	\$ 8,564,421	\$ 12,887,171
Covered payroll <sup>(2)</sup>	\$ 4,113,618	\$ 4,669,807	\$ 4,261,442	\$ 4,682,371	\$ 3,643,035	\$ 5,609,487
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	111.25%	134.00%	192.99%	209.35%	235.09%	229.74%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%
Proportionate share of aggregate employer contributions <sup>(3)</sup>	\$ 484,214	\$ 553,232	\$ 591,829	\$ 727,219	\$ 658,005	\$ 1,106,247

STRS	June 30, 2014 (1)	June 30, 2015 (1)	June 30, 2016 (1)	June 30, 2017 (1)	June 30, 2018 (1)	June 30, 2019 (1)
Proportion of the net pension liability (asset)	0.03101%	0.03279%	0.03360%	0.03283%	0.03800%	0.03977%
Proportionate share of the net pension liability (asset)	\$ 18,120,470	\$ 22,073,361	\$ 27,177,243	\$ 30,364,698	\$ 34,928,797	\$ 35,917,455
Covered payroll <sup>(2)</sup>	\$ 12,831,441	\$ 12,594,101	\$ 14,283,394	\$ 15,170,714	\$ 17,931,431	\$ 20,350,865
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	141.22%	175.27%	190.27%	200.15%	194.79%	176.49%
Plan fiduciary net position as a percentage of the total pension liability (asset)	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%
Proportionate share of aggregate employer contributions <sup>(3)</sup>	\$ 1,139,432	\$ 1,351,347	\$ 1,796,851	\$ 2,189,134	\$ 2,919,237	\$ 3,479,998

<sup>(1)</sup> Historical information is required only for measurement periods for which GASB 68 is applicable.

<sup>(2)</sup> Covered payroll is the payroll on which contributions to a pension plan are based.

<sup>(3)</sup> The Plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate contributions is based on the Plan's proportion of fiduciary net position as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**SCHEDULE OF PENSION CONTRIBUTIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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<b>CalPERS</b>	<b>Fiscal Year</b>					
	<b>2014-15<sup>(1)</sup></b>	<b>2015-16<sup>(1)</sup></b>	<b>2016-17<sup>(1)</sup></b>	<b>2017-18<sup>(1)</sup></b>	<b>2018-19<sup>(1)</sup></b>	<b>2019-20<sup>(1)</sup></b>
Contractually required contribution <sup>(2)</sup>	\$ 484,214	\$ 553,232	\$ 591,829	\$ 727,219	\$ 658,005	\$ 1,106,247
Contributions in relation to the contractually required contribution <sup>(2)</sup>	(494,420)	(600,406)	(721,182)	(830,086)	(1,397,670)	(1,322,516)
Contribution deficiency (excess)	<u>\$ (10,206)</u>	<u>\$ (47,174)</u>	<u>\$ (129,353)</u>	<u>\$ (102,867)</u>	<u>\$ (739,665)</u>	<u>\$ (216,269)</u>
Covered payroll <sup>(3)</sup>	\$ 4,113,618	\$ 4,669,807	\$ 4,261,442	\$ 4,682,371	\$ 3,643,035	\$ 5,609,487
Contributions as a percentage of covered payroll <sup>(3)</sup>	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%
<b>STRS</b>	<b>Fiscal Year</b>					
	<b>2014-15<sup>(1)</sup></b>	<b>2015-16<sup>(1)</sup></b>	<b>2016-17<sup>(1)</sup></b>	<b>2017-18<sup>(1)</sup></b>	<b>2018-19<sup>(1)</sup></b>	<b>2019-20<sup>(1)</sup></b>
Contractually required contribution <sup>(2)</sup>	\$ 1,139,432	\$ 1,351,347	\$ 1,796,851	\$ 2,189,134	\$ 2,919,237	\$ 3,479,998
Contributions in relation to the contractually required contribution <sup>(2)</sup>	(1,331,845)	(1,757,827)	(2,157,347)	(2,643,500)	(3,453,747)	(4,134,609)
Contribution deficiency (excess)	<u>\$ (192,413)</u>	<u>\$ (406,480)</u>	<u>\$ (360,496)</u>	<u>\$ (454,366)</u>	<u>\$ (534,510)</u>	<u>\$ (654,611)</u>
Covered payroll <sup>(3)</sup>	\$ 12,831,441	\$ 12,594,101	\$ 14,283,394	\$ 15,170,714	\$ 17,931,431	\$ 20,350,865
Contributions as a percentage of covered payroll <sup>(3)</sup>	8.880%	10.730%	12.580%	14.430%	16.280%	17.100%

<sup>(1)</sup> Historical information is required only for measurement periods for which GASB 68 is applicable.

<sup>(2)</sup> Employers are assumed to make contributions equal to the contractually required contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the contractually required contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

<sup>(3)</sup> Covered payroll is the payroll on which contributions to a pension plan are based.

**VISIONS IN EDUCATION CHARTER SCHOOL**

**SCHEDULE OF CHANGES IN THE CHARTER'S NET OPEB LIABILITY AND RELATED RATIOS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total OPEB liability</b>			
Service cost	\$ 41,518	\$ 43,982	\$ 46,288
Interest	17,898	21,899	17,435
Changes of benefit terms	-	-	-
Differences between expected and actual experience	-	(328,539)	-
Changes of assumptions	6,368	266,633	(22,670)
Benefit payments	(13,936)	(18,152)	(23,294)
<b>Net change in total OPEB liability</b>	<b>51,848</b>	<b>(14,177)</b>	<b>17,759</b>
<b>Total OPEB liability - beginning</b>	<b>566,046</b>	<b>580,223</b>	<b>562,464</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 617,894</b>	<b>\$ 566,046</b>	<b>\$ 580,223</b>
<b>Plan fiduciary net position</b>			
Contributions - employer	\$ 13,936	\$ 18,152	\$ 23,294
Net investment income	-	-	-
Benefit payments	(13,936)	(18,152)	(23,294)
Administrative expense	-	-	-
<b>Net change in plan fiduciary net position</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>District's net OPEB liability - ending (a) - (b)</b>	<b>\$ 617,894</b>	<b>\$ 566,046</b>	<b>\$ 580,223</b>
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%
Covered-employee payroll	\$ 3,130,074	\$ 3,143,880	\$ 2,740,537
District's net OPEB liability as a percentage of covered-employee payroll	19.7%	18.0%	21.2%

See notes to required supplementary information.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**1. PURPOSE OF SCHEDULES**

- A - Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP) and Actual – General Fund

The Charter 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 Directors 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 Charter incurred unanticipated expenditures in excess of appropriations in expenditure classifications for which the budget was not revised.

Excess of expenditures over appropriations for the year ended June 30, 2020 were as follows:

	<u>Excess Expenditures</u>
General Fund	
Employee benefits	\$ 2,733,281

The excess is not in accordance with Education Code 42600.

- B - Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the Charter School's proportionate share of the net pension liability (NPL), the Plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the Charter School. Fiscal year 2015 was the first year of implementation, therefore only six years are shown. In the future, as data becomes available, ten years of information will be presented.

*Changes of Assumptions*

There were no changes in the assumptions used in the calculation of both the PERS and STRS collective net pension liabilities.

*Changes in Benefit Terms*

There were no changes in benefit terms since the previous valuations for both CalPERS and CalSTRS.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**1. PURPOSE OF SCHEDULES (CONTINUED)**

C - Schedule of Pension Contributions

If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll. Fiscal year 2015 was the first year of implementation, therefore only six years are shown. In the future, as data becomes available, ten years of information will be presented.

	CalPERS	STRS
Valuation Date	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.50%	2.75%
Payroll Growth Rate	2.75%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return <sup>(1)</sup>	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

<sup>(1)</sup> Net of pension plan investment expenses, including inflation

D - Schedule of Changes in the Charter's Net OPEB Liability and Related Ratios

Fiscal year 2018 was the first year of implementation, therefore only three years are shown. The schedule below summarizes the estimates used by the actuary of OPEB.

Actuarial cost method	Entry Age Normal Cost
Amortization method	Level percentage of pay
Asset valuation method	Market value of assets (\$0; plan is not yet funded)
Municipal bond index	SP Municipal Bond 20 Year High Grade Index
Inflation	2.75% per year
Healthcare cost trend rates	7.00% grading to 5.00% by 2024
Salary increases	3.25% per year, since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years
Investment rate of return	2.79%

## **SUPPLEMENTARY INFORMATION**

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE**  
**JUNE 30, 2020**

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Visions In Education was established in April 1995. There were no changes in the boundaries of the Charter during the year. The Charter is a political subdivision of the State of California. The Charter currently operates an online school program.

**BOARD OF DIRECTORS**

Name	Office	Term Expires June 30,
Thomas Knox	Chairperson	2022
Vera Vaccaro	Vice Chairperson	2020
Mark Holman	Member	2020
Katie McCleary	Member	2021
Ivory Rubin	Member	2021
Betty Brady	Secretary	N/A

**ADMINISTRATION**

Dr. Jody Graf  
Superintendent

Tom Tafoya  
Chief Operations Officer

Larry Falcon  
Controller

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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	<b>Second Period Report</b>	<b>Annual Report</b>
<b>Elementary</b>		
TK through third	1,509	1,509
Fourth through Eighth	1,791	1,791
Special Education	10	10
Subtotal	<u>3,310</u>	<u>3,310</u>
<b>Secondary</b>		
Ninth through Twelfth	3,028	3,028
Special Education	4	4
Subtotal	<u>3,032</u>	<u>3,032</u>
Total	<u>6,342</u>	<u>6,342</u>

See the accompanying notes to supplementary information.

**VISIONS IN EDUCATION CHARTER SCHOOL**

**SCHEDULE OF INSTRUCTIONAL TIME**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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The charter only offers independent study. There is no instructional time.

**VISIONS IN EDUCATION CHARTER SCHOOL**

**SCHEDULE OF CHARTER SCHOOLS**

**FOR FISCAL YEAR ENDED JUNE 30, 2020**

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There are no charter schools reported.

**VISIONS IN EDUCATION CHARTER SCHOOL**

**RECONCILIATION OF ANNUAL FUNANCIAL AND BUDGET**

**REPORT WITH AUDIT FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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There were no audit adjustments made to any funds of the Charter.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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There were no federal funds expended by the charter in the fiscal year.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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	<b>Adopted Budget 2020/2021</b>	<b>Actuals 2019/2020</b>	<b>Actuals 2018/2019</b>	<b>Actuals 2017/2018</b>
<b><u>General Fund</u></b>				
Revenues and Other Financial Sources	\$ 66,014,936	\$ 69,848,297	\$ 64,029,144	\$ 52,952,169
Expenditures	63,401,546	66,838,799	59,475,607	48,054,108
Other Uses and Transfers Out	-	-	-	159,613
Total Outgo	<u>63,401,546</u>	<u>66,838,799</u>	<u>59,475,607</u>	<u>48,213,721</u>
Change in Fund Balance	2,613,390	3,009,498	4,553,537	4,738,448
Ending Fund Balance	<u>\$ 37,430,158</u>	<u>\$ 34,816,768</u>	<u>\$ 31,807,270</u>	<u>\$ 27,253,733</u>
Available Reserves	<u>\$ 37,381,219</u>	<u>\$ 8,948,171</u>	<u>\$ 25,272,667</u>	<u>\$ -</u>
Reserve for Economic Uncertainties	<u>\$ -</u>	<u>\$ 8,948,170</u>	<u>\$ 9,542,181</u>	<u>\$ -</u>
Unassigned Fund Balance	<u>\$ 37,381,219</u>	<u>\$ 1</u>	<u>\$ 15,730,486</u>	<u>\$ -</u>
Available Reserves as a Percentage of Total Outgo	59.0%	13.4%	42.5%	0.0%
Total Long-Term Debt	\$ 50,023,607	\$ 50,076,358	\$ 44,593,046	\$ 40,632,287
Average Daily Attendance at P-2	6,850	6,342	5,831	5,252

The general fund balance has increased by \$7,563,035 over the past two years.

The Charter experienced an operating surplus over the past year and anticipates incurring an operating surplus during fiscal year 2020-2021.

Total long-term liabilities have increased by \$9,444,071 over the past two years due to the increase in the net pension and net OPEB liabilities.

Average Daily Attendance (ADA) has increased by 1,090 over the past two years. The Charter anticipates an increase of 508 ADA for the fiscal year 2020-2021.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**NOTES TO SUPPLEMENTARY INFORMATION**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**1. PURPOSE OF STATEMENTS AND SCHEDULES**

**A. Schedule of Average Daily Attendance**

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

**B. Schedule of Instructional Time**

The Charter has not 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 Charter and whether the Charter complied with the provisions of Education Code Sections 46200 through 46206. Charters must maintain their instructional minutes in accordance with the State's standard requirement as required by Education Code Section 46201(b). The Charter participated in the Longer Day incentives and met or exceeded its target funding.

**C. Schedule of Charter Schools**

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

**D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balances of all funds, as reported in the Annual Financial and Budget Report to the audited financial statements.

**E. Schedule of Expenditures of Federal Awards**

The accompanying schedule of expenditures of federal awards includes federal grant activity of the Charter and is presented under the modified accrual basis of accounting. The August 2020 Edition of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance) requires a disclosure of the financial activities of all federally funded programs. This schedule was prepared to comply with Uniform Guidance and state requirements. Therefore, some amounts presented in this schedule may differ from amounts used in the preparation of the general purpose financial statements. The Charter has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

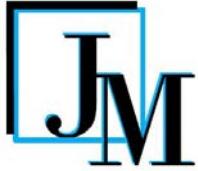
**F. Schedule of Financial Trends and Analysis**

This schedule discloses the Charter's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the Charter's ability to continue as a going concern for a reasonable period of time.

**2. EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosures in the financial statements of Charters which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2020, the Charter has not adopted such a program.

## **OTHER INDEPENDENT AUDITOR'S REPORTS**



**James Marta & Company LLP**  
*Certified Public Accountants*  
*Accounting, Auditing, Consulting, and Tax*

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

Board of Directors  
Visions In Education  
Carmichael, California

**Report on Compliance for Each State Program**

We have audited the compliance of Visions In Education (the “Charter”) with the types of compliance requirements described in the State of California’s 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (the “Audit Guide”) to the state laws and regulations listed below for the year ended June 30, 2020.

**Management’s Responsibility**

Compliance with the requirements of state laws and regulations is the responsibility of Charter’s management.

**Auditor’s Responsibility**

Our responsibility is to express an opinion on the Charter’s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the 2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the Charter’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Charter’s compliance with those requirements.

### **Local Education Agencies Other Than Charter Schools**

<b>Description</b>	<b>Procedures Performed</b>
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time for School Districts	No, see below
Instructional Materials	No, see below
General Requirements	No, see below
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive Program	No, see below
Gann Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below

### **School Districts, County Offices of Education and Charter Schools**

<b>Description</b>	<b>Procedures Performed</b>
California Clean Energy Jobs Act	Yes
After/Before Schools Education and Safety Program	
General requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below

### **Charter Schools**

<b>Description</b>	<b>Procedures Performed</b>
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

We did not perform any procedures related to Attendance, Teacher Certifications and Misassignments, Kindergarten Continuance, Independent Study, Continuation Education, Instructional Time, Instructional Materials, Ratio of Administrative Employees to Teachers, Classroom Teacher Salaries, Early Retirement Incentive Program, Gann Limit Calculation, School Accountability Report Card, Juvenile Court Schools, Middle or Early College High Schools, K-3 Grade Span Adjustment, Transportation Maintenance of Effort, Apprenticeship, Comprehensive School Safety Plan and District of Choice because the Charter is a charter school only and those sections do not apply to charter schools.

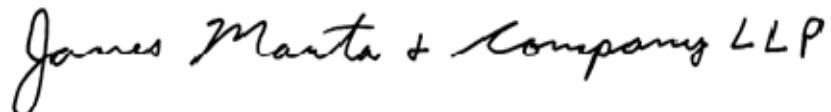
We did not perform any procedures related to After/Before School Education and Safety Program or Independent Study-Course Based because they were not offered in the current year.

We did not perform any procedures related to Annual Instructional Minutes – Classroom Based because the Charter did not offer any classroom-based instruction.

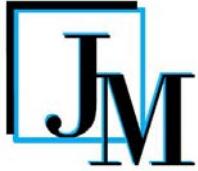
We did not perform any procedures related to Charter School Facility Grant Program because the Charter did not receive any funding from this program.

### **Opinion**

In our opinion, Visions In Education Charter School complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2020.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is fluid and cursive, with "James" and "Marta" connected at the top, and "Company LLP" written below it in a slightly different style.

James Marta & Company LLP  
Certified Public Accountants  
Sacramento, California  
September 30, 2020



**James Marta & Company LLP**  
*Certified Public Accountants*  
*Accounting, Auditing, Consulting, and Tax*

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**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**

**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Visions In Education Charter School  
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Visions In Education Charter School as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Visions In Education Charter School's basic financial statements, and have issued our report thereon dated September 30, 2020.

**Internal Control Over Financial Reporting**

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

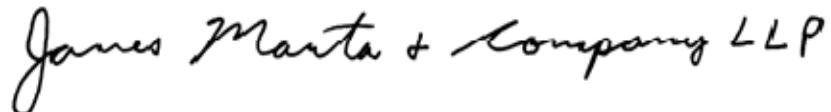
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given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

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Visions In Education Charter School'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **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 result 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.

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is fluid and cursive, with "James" and "Marta" connected, and "& Company LLP" written below it.

James Marta & Company LLP  
Certified Public Accountants  
Sacramento, California  
September 30, 2020

## **FINDINGS AND RECOMMENDATIONS**

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

---

**Section I – Summary of Audit Results**

**Financial Statements**

Type of auditor's report issued:	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
Significant deficiency(ies) identified not considered to be material weakness(es)?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No

**Federal Awards**

The Charter expended less than \$750,000 in federal awards in 2019-20 and was not subject to a Single Audit.

**State Awards**

Internal control over state programs:		
Material weakness(es) identified?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No
Significant deficiency(ies) identified not considered to be material weaknesses?	<input type="checkbox"/>	Yes <input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for state programs:	Unmodified	

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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**Section II – Financial Statement Findings**

No matters were reported.

**Section III – Federal Award Findings and Questioned Costs**

No matters were reported.

**Section IV – State Award Findings and Questioned Costs**

No matters were reported.

**VISIONS IN EDUCATION CHARTER SCHOOL**  
**STATUS OF PRIOR YEAR RECOMMENDATIONS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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No matters were reported.

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-13

**MEETING DATE:** 06/22/2021

**SUBJECT:** Agricultural Career Technical Education  
Incentive Grant 2021-2022

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Grants/Special Projects

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the implementation of the following grant (if funded):

- Agricultural Career Technical Education Incentive Grant, 2021-2022

**RATIONALE/BACKGROUND:**

The Agricultural Career Technical Education Incentive Grant will provide funds to Casa Roble Fundamental High School to improve quality and implementation of its agricultural vocation education program. The goal of the program is to maintain a high quality, comprehensive agricultural vocation program and ensure a constant source of employable, trained and skilled individuals.

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$5,064

Additional Budget: \$5,280

Funding Source: CDE

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: 1 Focus: 5 and 6

Action: 5

Strategic Plan: 1 and 2

**PREPARED BY:** Robyn Caruso, Program Specialist, Grants/Special Projects

**APPROVED BY:** Trent Allen, APR, Senior Director, Community Relations TA  
Kent Kern, Superintendent of Schools KK

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-14

**MEETING DATE:** 06/22/2021

**SUBJECT:** Child Care and Development Program Contracts and Resolutions for Fiscal Year (FY) 2021-2022

**CHECK ONE:**  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Early Childhood Education

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the California State Preschool Programs (CSPP) and Children's Center (CCTR) Contracts and adopt Resolution No. 3060 (CSPP-1409) and Resolution No. 3061 (CCTR-1195) for FY 2021-2022.

**RATIONALE/BACKGROUND:**

California State Preschool Programs: The purpose of this contract is to provide direct services for preschool children ages 3 and 4 to kindergarten. CSPP operates 28 six-and-a-half hour classes in collaboration with Head Start for 175 days, and three part-day classes for 175 days. CSPP is designed to prepare income eligible preschool children for an easier transition into kindergarten with enhanced literacy, math and social emotional skills.

Children's Center: The purpose of this contract is to provide direct services for infants, toddlers and school-age children up to sixth grade for subsidized child care for families on a sliding fee schedule based on income eligibility and need.

**ATTACHMENT(S):**

A: Contract CSPP-1409 and Resolution No. 3060  
B: Contract CCTR-1195 and Resolution No. 3061

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

CSPP Current Budget: \$4,056,743

CCTR Current Budget: \$1,523,612

Funding Source: California State Preschool Program

Funding Source: Federal Child Care & Development Programs

Current Year Only  Ongoing

**LCAP/STRATEGIC PLAN:**

Goal: 1, 2 Focus: N/A

Action: N/A

Strategic Plan: 1, 2

**PREPARED BY:** Lisa Teal, Program Manager, Early Childhood Education

**APPROVED BY:** Amberlee Townsend-Snider, Senior Director, Elementary Education   
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support   
Kent Kern, Superintendent of Schools 

**CALIFORNIA DEPARTMENT OF EDUCATION****F.Y. 21 - 22****LOCAL AGREEMENT FOR CHILD DEVELOPMENT SERVICES**DATE: July 01, 2021CONTRACT NUMBER: CSPP-1409PROGRAM TYPE: CALIFORNIA STATE  
PRESCHOOL PROGRAMPROJECT NUMBER: 34-6744-00-1**STATE AGENCY: CALIFORNIA DEPARTMENT OF EDUCATION****CONTRACTOR'S NAME: SAN JUAN UNIFIED SCHOOL DISTRICT**

This Agreement is entered into between the State Agency and the Contractor named above. The Contractor agrees to comply with the terms and conditions of the CURRENT APPLICATION; the GENERAL TERMS AND CONDITIONS (GTC04/2017)\*; the CALIFORNIA STATE PRESCHOOL PROGRAM REQUIREMENTS\*; the FUNDING TERMS AND CONDITIONS (FT&C)\* and any subsequent changes to the FT&C\*, which are by this reference made a part of this Agreement. Where the GTC04/2017 conflicts with either the Program Requirements or the FT&C, the Program Requirements or the FT&C will prevail.

Funding of this contract is contingent upon appropriation and availability of sufficient funds. This contract may be terminated immediately by the State if funds are not appropriated or available in amounts sufficient to fund the State's obligations under this contract.

The period of performance for this contract is July 01, 2021 through June 30, 2022. For satisfactory performance of the required services, the contractor shall be reimbursed in accordance with the Determination of Reimbursable Amount Section of the FT&C, at a rate not to exceed \$49.85 per child per day of full-time enrollment and a Maximum Reimbursable Amount (MRA) of \$4,056,743.00. During the term of this contract, the MRA may be adjusted through an Allocation Letter issued to the Contractor by State Agency.

**SERVICE REQUIREMENTS**

Minimum Child Days of Enrollment (CDE) Minimum Days of 81,379.0  
Operation (MDO) Requirement 175

Any provision of this contract found to be in violation of Federal or State statute or regulation shall be invalid but such a finding shall not affect the remaining provisions of this contract.

Items shown with an Asterisk (\*), are hereby incorporated by this reference and made part of this Agreement as if attached hereto. Amendments to any of these asterisked documents during the term of this contract shall be incorporated by reference as of the date issued by State Agency without need for formal amendment. These documents can be viewed at <http://www.cde.ca.gov/fg/aa/cd/ftc2021.asp>.

<b>STATE OF CALIFORNIA</b>		<b>CONTRACTOR</b>		
BY (AUTHORIZED SIGNATURE)		BY (AUTHORIZED SIGNATURE) <i>Lisa Teal</i>		
PRINTED NAME OF PERSON SIGNING Jaymi Brown, TITLE Contract Manager		PRINTED NAME AND TITLE OF PERSON SIGNING Lisa Teal, Program Manager, Early Childhood Education ADDRESS 5309 Kenneth Avenue, Carmichael, CA 95608		
AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 4,056,743	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs (OPTIONAL USE) 0656 23038-6744	FUND TITLE General	Department of General Services use only	
PRIOR AMOUNT ENCUMBERED FOR THIS CONTRACT \$ 0	ITEM 30.10.010. 6100-196-0001	CHAPTER B/A	STATUTE 2021	FISCAL YEAR 2021-2022
TOTAL AMOUNT ENCUMBERED TO DATE \$ 4,056,743	OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-6105 Rev-8590			
I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.		T.B.A. NO.	B.R. NO.	
SIGNATURE OF ACCOUNTING OFFICER		DATE		

## RESOLUTION NO. 3060

This resolution is adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Education for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2021-2022.

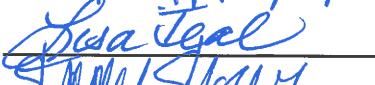
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### RESOLUTION

BE IT RESOLVED that the Governing Board of San Juan Unified School District

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authorizes entering into local agreement number CSPP-1409 and  
that the person/s who is/are listed below, is/are authorized to sign the transaction for the  
Governing Board.

<u>NAME</u>	<u>TITLE</u>	<u>SIGNATURE</u>
Amberlee Townsend-Snider	Senior Director, Elementary Education	 6/10/21
Lisa Teal	Program Manager	
Stacey Shorey	Administrator	

PASSED AND ADOPTED THIS 22 day of June 2021, by the

Governing Board of San Juan Unified School District

of Sacramento County, in the State of California.

I, Zima Creason, Clerk of the Governing Board of  
San Juan Unified School District, of Sacramento, County, in the  
State of California, certify that the foregoing is a full, true and correct copy of a resolution  
adopted by the said Board at a Board of Education meeting thereof held at a  
regular public place of meeting and the resolution is on file in the office of said Board.

---

(Clerk's signature)

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(Date)

**STATE OF CALIFORNIA****F.Y. 21 - 22****LOCAL AGREEMENT FOR CHILD DEVELOPMENT SERVICES****DATE:** July 01, 2021**CONTRACT NUMBER:** CCTR-1195**PROGRAM TYPE:** GENERAL CHILD CARE &  
DEV PROGRAMS**PROJECT NUMBER:** 34-6744-00-1**STATE AGENCY: CALIFORNIA DEPARTMENT OF SOCIAL SERVICES****CONTRACTOR'S NAME: SAN JUAN UNIFIED SCHOOL DISTRICT**

This Agreement is entered into between the State Agency and the Contractor named above. The Contractor agrees to comply with the terms and conditions of the CURRENT APPLICATION; the GENERAL TERMS AND CONDITIONS (GTC04/2017)\*; the GENERAL CHILD CARE AND DEVELOPMENT PROGRAM REQUIREMENTS\*; the FUNDING TERMS AND CONDITIONS (FT&C)\*, which are by this reference made a part of this Agreement. Where the GTC04/2017 conflicts with either the Program Requirements or the FT&C, the Program Requirements or the FT&C will prevail.

Funding of this contract is contingent upon appropriation and availability of sufficient funds. This contract may be terminated immediately by the State if funds are not appropriated or available in amounts sufficient to fund the State's obligations under this contract.

The period of performance for this contract is July 01, 2021 through June 30, 2022. For satisfactory performance of the required services, the contractor shall be reimbursed in accordance with the Determination of Reimbursable Amount Section of the FT&C, at a rate not to exceed \$49.54 per child per day of full-time enrollment and a Maximum Reimbursable Amount (MRA) of \$1,523,612.00. During the term of this contract, the MRA may be adjusted through an Allocation Letter issued to the Contractor by State Agency.

**SERVICE REQUIREMENTS**

Minimum Child Days of Enrollment (CDE) Minimum Days of 30,755.0  
Operation (MDO) Requirement 243

Any provision of this contract found to be in violation of Federal or State statute or regulation shall be invalid but such a finding shall not affect the remaining provisions of this contract.

Items shown with an Asterisk (\*), are hereby incorporated by this reference and made part of this Agreement as if attached hereto. Amendments to any of these asterisked documents during the term of this contract shall be incorporated by reference as of the date issued by State Agency without need for formal amendment. These documents can be viewed at <https://www.cdss.ca.gov/inforesources/cdss-programs/calworks-child-care/child-care-transition>.

<b>STATE OF CALIFORNIA</b>		<b>CONTRACTOR</b>		
BY (AUTHORIZED SIGNATURE)		BY (AUTHORIZED SIGNATURE) <i>Lisa Teal</i>		
PRINTED NAME OF PERSON SIGNING		PRINTED NAME AND TITLE OF PERSON SIGNING Lisa Teal, Program Manager, Early Childhood Education		
TITLE Manager or Agent for CDSS		ADDRESS 5309 Kenneth Ave, Carmichael, CA 95608		
AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 1,523,612	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs		FUND TITLE Department of General Services use only	
PRIOR AMOUNT ENCUMBERED FOR THIS CONTRACT \$ 0	(OPTIONAL USE) See Attached			
TOTAL AMOUNT ENCUMBERED TO DATE \$ 1,523,612	ITEM See Attached	CHAPTER	STATUTE	FISCAL YEAR
OBJECT OF EXPENDITURE (CODE AND TITLE) 702				
I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.		T.B.A. NO.	B.R. NO.	
SIGNATURE OF ACCOUNTING OFFICER See Attached		DATE		

CONTRACTOR'S NAME: SAN JUAN UNIFIED SCHOOL DISTRICT

CONTRACT NUMBER: CCTR-1195

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 331,466	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal
PRIOR AMOUNT ENCUMBERED \$ 0	(OPTIONAL USE)0656 FC# 93.596 13609-6744	PC# 000321
TOTAL AMOUNT ENCUMBERED TO DATE \$ 331,466	ITEM 30.10.020.001 5180-101-0890	CHAPTER B/A STATUTE 2021 FISCAL YEAR 2021-2022
OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290		

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 152,372	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE Federal
PRIOR AMOUNT ENCUMBERED \$ 0	(OPTIONAL USE)0656 FC# 93.575 15136-6744	PC# 000324
TOTAL AMOUNT ENCUMBERED TO DATE \$ 152,372	ITEM 30.10.020.001 5180-101-0890	CHAPTER B/A STATUTE 2021 FISCAL YEAR 2021-2022
OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-5025 Rev-8290		

AMOUNT ENCUMBERED BY THIS DOCUMENT \$ 1,039,774	PROGRAM/CATEGORY (CODE AND TITLE) Child Development Programs	FUND TITLE General
PRIOR AMOUNT ENCUMBERED \$ 0	(OPTIONAL USE)0656 23254-6744	
TOTAL AMOUNT ENCUMBERED TO DATE \$ 1,039,774	ITEM 30.10.020.001 5180-101-0001	CHAPTER B/A STATUTE 2021 FISCAL YEAR 2021-2022
OBJECT OF EXPENDITURE (CODE AND TITLE) 702 SACS: Res-6105 Rev-8590		

I hereby certify upon my own personal knowledge that budgeted funds are available for the period and purpose of the expenditure stated above.

T.B.A. NO.

B.R. NO.

SIGNATURE OF ACCOUNTING OFFICER

DATE

## RESOLUTION NO. 3061

This resolution is adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Social Services for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2021-2022.

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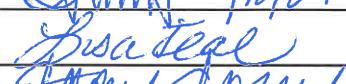
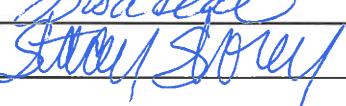
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### RESOLUTION

BE IT RESOLVED that the Governing Board of San Juan Unified School District

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authorizes entering into local agreement number CCTR-1195 and that the person/s who is/are listed below, is/are authorized to sign the transaction for the Governing Board.

<u>NAME</u>	<u>TITLE</u>	<u>SIGNATURE</u>
Amberlee Townsend-Snider	Senior Director, Elementary Education	
Lisa Teal	Program Manager	
Stacey Shorey	Administrator	

PASSED AND ADOPTED THIS 22 day of June 2021, by the

Governing Board of San Juan Unified School District

of Sacramento County, in the State of California.

I, Zima Creason, Clerk of the Governing Board of San Juan Unified School District, of Sacramento County, in the State of California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board at a 06/22/2021 meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

---

(Clerk's signature)

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(Date)

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** G-15

**MEETING DATE:** 06/22/2021

**SUBJECT:** Del Campo High School New Science/Media Commons Building and CTE Modernization-Design/Build Resolution Amendment No. 5

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Facilities

**ACTION REQUESTED:**

The superintendent is recommending that the board adopt Resolution No. 3062 approving Amendment No. 5 for the Del Campo High School New Science/Media Commons Building Project #207-9512-N1, CTE Modernization Project #207-9495-N1, CTE Fire/EMT Project #207-9495-N2 and CTE Broadcast Project #207-9495-N3 between San Juan Unified School District and XL Construction Corporation.

**RATIONALE/BACKGROUND:**

The Guaranteed Maximum Price (GMP) will be amended from \$40,875,164 to \$42,339,164 and the CTE Modernization project's Guaranteed Maximum Price (GMP) will be amended to \$9,748,032.

**ATTACHMENT(S):**

- A: Resolution No. 3062  
B: Amendment No. 5

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

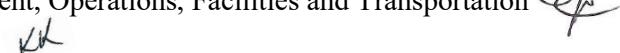
**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**PREPARED BY:** Nicholas Arps, Director, Facilities, Construction & Modernization

**APPROVED BY:** Frank Camarda, Assistant Superintendent, Operations, Facilities and Transportation  
Kent Kern, Superintendent of Schools 

## **RESOLUTION NO. 3062**

### **RESOLUTION BY THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING AMENDMENT NO. 5 TO DESIGN-BUILD CONTRACT**

#### **DEL CAMPO HIGH SCHOOL NEW SCIENCE/MEDIA BUILDING AND CTE MODERNIZATION**

**SJUSD Science/Media Commons Building Project # 207-9512-N1**

**CTE Modernization Project # 207-9495-N1**

**CTE Fire/EMT Project # 207-9495-N2**

**CTE Broadcast Project # 207-9495-N3**

**WHEREAS**, section 17250.10 et seq. of the Education Code authorize school districts, including the San Juan Unified School District (“District”), to use the design-build procurement process;

**WHEREAS**, in Resolution Nos. 2933 & 2985, the District Board of Education (“Board”) previously approved the award of the Design-Build Contract for this Project, which approval stated the award was to XL Construction; and

**WHEREAS**, Section 7.1.1 of the Design-Build contract is amending the Guaranteed Maximum Price (GMP), which includes compensation for all design and construction services, to be \$42,339,164.00, with \$32,591,132.00 for the New Science/Media Commons building and \$9,748,032.00 for the CTE modernizations.; and

**WHEREAS**, Section 7.1.5 of the Design-Build contract is amended as the GMP was reviewed for the Science/Media Commons Building shall be the Contract sum of \$32,591,132.00, which includes alternates, allowances, contingencies, insurance, and bonds. The Owners Contingency is revised to the amount of \$2,844,538.00 and Owner Allowance amount remains at \$579,840.00;

**NOW, THEREFORE**, the San Juan Unified School District Board of Education does hereby resolve as follows:

**Section 1.** The foregoing recitals are hereby adopted as true and correct.

**Section 2.** The Board approves amending Section 7.1.1 & Section 7.1.5 GMP of the Design-Build contract to \$42,339,164.00, with \$32,591,132.00 for the New Science/Media Commons building and \$9,748,032.00 for the CTE modernizations as stated in Amendment #5.

The foregoing Resolution was adopted by the San Juan Unified School District Board of Education at a meeting of the Board on June 22, 2021, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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**Paula Villescaz, President**  
**San Juan Unified School District**  
**Board of Education**

**Attest:**

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**Zima Creason, Clerk**  
**San Juan Unified School District**  
**Board of Education**



## San Juan Unified School District

### *Facilities Business Department*

5320 Hemlock Street, Sacramento, California 95841

Telephone 916- 971-7283

Internet Web Site: [www.sanjuan.edu](http://www.sanjuan.edu)

Kent Kern, Superintendent of Schools

Frank Camarda, Assistant Superintendent, Operations, Facilities and Transportation

### Amendment #05

#### **Del Campo High School Science/Media Commons Building and CTE Modernization**

**DSA App. #02-117849/Design-Build Agreement RFP # 19-104  
SJUSD Science/Media Commons Building Project # 207-9512-N1**

**CTE Modernization Project # 207-9495-N1**

**CTE Fire/EMT Project # 207-9495-N2**

**CTE Broadcast Project # 207-9495-N3**

Effective June 22, 2021, the Design-Build Agreement dated **March 12, 2019** between the San Juan Unified School District and **XL Construction Corporation** for the **Del Campo High School New Science/Media Commons Building and CTE Modernization** is amended as follows:

A. Paragraph 7.1.1 is amended as follows:

At such time as the District and Design-Builder jointly agree, the Design-Builder shall submit a GMP Proposal in a format acceptable to the Owner. The GMP, including compensation for all design and construction services, is expected to be within the cost range of the Project of ~~\$ 40,875,164~~ \$ 42,339,164; with ~~\$ 31,117,132~~ \$ 32,591,132 for the new Science/Media Commons building and ~~\$ 9,758,032~~ \$ 9,748,032 for the CTE modernization.

B. Paragraph 7.1.5 is amended as follows:

The GMP Proposal was reviewed for the **Science/Media Commons Building** project and accepted in accordance with 7.1.5. Its basis is included as an attachment and shall be the Contract sum of ~~\$ 31,117,132~~ \$ 32,591,132, which includes alternates, allowances, contingencies, insurance, and bonds. The revision includes a revised Owner Contingency amount of \$ 2,844,538 and Owner Allowance amount remains at \$ 579,840.

The GMP Proposal was reviewed for the **CTE Modernization** project and accepted in accordance with 7.1.5. Its basis is included as an attachment and shall be the Contract sum of ~~\$ 9,758,032~~ \$ 9,748,032, which includes alternates, allowances, contingencies, insurance, and bonds. The contract sum is comprised of \$ 5,352,658- CTE Mod #207-9495-N1, ~~\$ 2,521,878~~ \$ 2,511,878\*- CTE Fire/EMR # 207-9495-N2, and \$ 1,883,496 - CTE Broadcast # 207-9495-N3.

*\*This amendment includes a contract amount deduction of \$10,000 for the CTE Fire/EMR #207-9495-N2 project, per CCD 45. The CCD 45 was for the Contractor portion of cost to retrofit the existing ambulance to fit within the existing building bay opening without any structural modifications to the building.*

Original Project Agreement - Science/Media Commons Building # 207-9512-N1 / PO # 907585	
<b>BL 6210 \$ 1,554,204 / BL 6270 \$ 3,038,709</b>	\$ 4,592,913.00
Change by prior Amendments # 01 - 04	
<b>BL 6210 \$ (19,362) / BL 6270 \$ 26,543,581</b>	\$ 26,524,219.00
Total Current Amendment #05 - # 207-9512-N1 / PO #907585	
<b>BL 6210 \$ 0 / BL 6270 \$ 1,474,000</b>	\$ 1,474,000.00
Total Revised Agreement Amount	\$ 32,591,132.00

Current Amendment Breakdown: OBJE: 6210 \$ 0      OBJE: 6270 \$ 1,474,000.00

Original Project Agreement - CTE Modernization PO # 907586 <b>BL 6210 \$ 588,416 / BL 6270 \$ 2,006,053</b>	\$ 2,594,469.00
Change by prior Amendments # 01 and 03 \$ 2,765,479 - CTE Mod #207-9495-N1 / PO # 907586 <b>BL 6210 \$ 17,274 / BL 6270 \$ 2,740,915</b> \$ 2,558,834 - CTE Fire/EMR # 207-9495-N2 / PO # 006857 <b>BL 6270 \$ 2,521,878</b> \$ 1,958,149 - CTE Broadcast # 207-9495-N3 / PO # 006858 <b>BL 6270 \$ 1,883,496</b>	\$ 7,163,563.00
Total Current Amendment # 05- \$ 5,352,658 - CTE Mod # 207-9495-N1 /PO # 907586 <b>BL 6210 \$ 0.00 / BL 6270 \$ 0.00</b> \$ 2,521,878 - CTE Fire/EMR # 207-9495-N2 / PO # 006857 <b>BL 6210 \$ 0.00 / BL 6270 (\$ 10,000.00)</b> \$ 1,922,496 - CTE Broadcast # 207-9495-N3 / PO # 006858 <b>BL 6210 \$ 0.00 / BL 6270 \$ 0.00</b>	(\$10,000.00)
Total Revised Agreement Amount	\$ 9,748,032.00

Current Amendment Breakdown: OBJE: 6210 \$ 0.00      OBJE: 6270 \$ (\$ 10,000.00)

**Del Campo New Science/Media Commons Building****207-9512-N1****Amendment 5 Summary**

<b>Description</b>			
Owner Allowances - GMP Total (Amendment 2)		\$	579,840.00
Owner Allowances - Approved CCDs to Date	\$	334,019.00	
Owner Allowances - Potential Contingency Draws	\$	151,519.00	
<b>Owner Allowances - Remaining Available through Project Completion</b>		\$	<b>94,302.00</b>
Owner Contingency - GMP Total (Amendment 2)		\$	1,370,538.00
Owner Contingency - Approved CCDs to Date	\$	407,365.00	
Owner Contingency - Potential Contingency Draws	\$	305,136.00	
<b>Owner Contingency - Remaining for through Project Completion</b>		\$	<b>658,037.00</b>
Owner Contingency - Increase for Path of Travel, Sac County Frontage and Site Additions, and Classroom Portable Abatement/Demolition*		\$	1,474,000.00
<b>Owner Contingency Revised Total (Amendment 05)</b>		\$	<b>2,844,538.00</b>

**Amendment 5 Scope of Work**

Path of Travel - Concrete replacement to address ADA compliance	\$	474,000.00
Sac County Site Improvements - Addition of light pole, traffic camera, driveway replacement, storm filters, and infiltration fields	\$	700,000.00
Classroom Portable Removal	\$	300,000.00
	\$	1,474,000.00

In all other respects, the terms and conditions of said Design-Build Agreement, including the exhibits thereto, remain in full force and effect.

**San Juan Unified School District,**  
A school district organized and existing under the  
laws of the State of California

**XL Construction**  
A California Corporation

By: \_\_\_\_\_  
Nicholas Arps  
Title: Director of Facilities, Construction &  
Modernization

By: \_\_\_\_\_  
Kelley Cowan  
Title: **Project Executive**

Federal Tax Identification Number –  
**77-0307724**

By: \_\_\_\_\_  
Frank Camarda  
Title: Assistant Superintendent, Operations,  
Facilities and Transportation

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-1  
**MEETING DATE:** 06/22/2021

**SUBJECT:** Local Control and Accountability Plan (LCAP)

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Division of Teaching and Learning

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the revisions to the San Juan Unified School District 2021-2024 LCAP.

**RATIONALE/BACKGROUND:**

The LCAP includes eight state priority areas: Implementation of Common Core State Standards (CCSS) and English Language Development (ELD), Student Achievement, Student Engagement, School Climate, Parental Involvement, Course Access, Basic Services, and Other Student Outcomes. The State of California requires extensive community and stakeholder input in the creation of the plan prior to bringing it forward to the Board of Education for action. Additionally, the state requires that a review of the State Accountability Dashboard be included as one source of data that informs the revised plan. This year's 2021-2024 LCAP includes the 2019-2020 LCAP Annual Update and the 2020-2021 Learning Continuity and Attendance Plan Annual Update. The three-year LCAP must be board approved prior to the adoption of next year's budget.

**ATTACHMENT(S):**

- A: Presentation
- B: 2021-2024 Local Control and Accountability Plan
- C: Stakeholder Engagement: Theme Summary
- D: April 18, 2021 Considerations
- E: LCAP Draft Plan
- F: Superintendent's Written Responses

**BOARD COMMITTEE ACTION/COMMENT:**

LCAP Parent Advisory Committee (LCAP PAC): 08/13/2020, 08/27/2020, 09/10/2020, 10/01/2020, 11/12/2020, 12/03/2020, 02/11/2021, 03/11/2021, 04/08/2021, 05/06/2021, 06/03/2021

Curriculum and Standards Committee (C&S): 05/19/2021

Community Advisory Committee (CAC Special Education): 03/02/2021, 03/22/2021, 03/25/2021

Superintendent's Parent Advisory Committee (SPAC): 01/21/2021, 01/22/2021, 04/22/2021

District English Learner Advisory Committee (DELAC): 08/27/2020, 02/11/2021, 05/20/2021

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/01/2021, 06/14/2021

Board of Education: 06/08/2021

**FISCAL IMPACT:**

Estimated cost for current budget year: \$311,474,600

Base, Supplemental, and Categorical Funds (General, Adult Ed, etc.)

Year 1 (FY 2021-2022) = \$311,474,600

Total = \$311,474,600

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**PREPARED BY:**

Gianfranco Tornatore, Director, Continuous Improvement and LCAP  
Kristan Schnepf, Senior Director, Secondary Schools and Programs KS  
Melissa Bassanelli, Deputy Superintendent, Schools and Student Services *MBS*

**APPROVED BY:**

Kent Kern, Superintendent of Schools *KK*

# Local Control and Accountability Plan (LCAP)

## 2021-2024

Presented to Board of Education  
June 22, 2021



## Planning Timeline

	Sep. - Dec. 2019	Jan. - Mar. 2020	Apr. - Dec. 2020	Jan. - Feb. 2021	Mar. - May 2021	June 2021
Strategic Planning	-----					
Local Control Accountability Plan (LCAP)		-----	Suspended until Jan 2021 due to COVID	-----		
Learning Continuity and Attendance Plan (LCP)			-----		Implemented through June 2021	
Expanded Learning Opportunity (ELO) Grant					-----	Implemented through June 2024

----- planning time



# Education Code

**Section 52062(a)(1):** The superintendent of the school district shall present the local control and accountability plan or annual update to the local control and accountability plan to the parent advisory committee established pursuant to Section 52063 for review and comment. The superintendent of the school district shall respond, in writing, to comments received from the parent advisory committee.



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## LCAP Committee Bylaws III. Charge

As directed by the board, superintendent or designee, the committee shall serve at the pleasure of the Board of Education in an advisory capacity on matters pertaining to the development, monitoring and revision of the Local Control Accountability Plan (LCAP). Final authority for the LCAP lies with the Board of Education in accordance with state law.



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# LCAP Committee Bylaws

## IV. Function

In accordance with state law, and at the board's direction, the committee may review relevant data and evidence, collect input from stakeholders, and develop recommendations related to LCAP revisions. It may also share information, ideas and recommendations with other committees and district administration pertaining to proposed LCAP revisions.

In implementing the charge and functions, the committee shall review and make recommendations to the board regarding:

- Alignment of proposed LCAP goals, actions and services with the Strategic Plan and board priorities.
- Proposed actions, services and resource allocations designed to address LCAP goals.
- Evidence of progress related to state and local priorities for low income students, foster/homeless youth, English language learners, and other high risk students.



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# Co-Planning for LCAP PAC Meetings

## Members

Gianfranco Tornatore
LCAP Director
Tom Nelson
LCAP PAC Co-Chair
Heather Gonzalez
LCAP PAC Co-Chair
Kenan Cackovic
LCAP PAC Student Co-Chair
Laura Mulder
LCAP Specialist

## Co-Planning Session Dates

February 2, 2021
March 1, 2021
March 31, 2021
April 28, 2021
May 3, 2021
May 17, 2021



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## 2021 Meeting Dates and LCAP Agenda Items

February 11, 2021

- Student Data Review
- LCAP PAC Stakeholder Input

March 11, 2021

- LCAP PAC Stakeholder Input Overarching Themes  
Attachment C

April 8, 2021

- LCAP PAC Considerations and Recommendations  
Attachment D

May 6, 2021

- 2021-2024 LCAP Draft Review  
Attachment E
- LCAP PAC Questions for Superintendent  
Attachment F

June 3, 2021

- Review Superintendent's Responses to LCAP PAC and DELAC Questions  
Attachment F

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## LCAP Focus Areas and Goals

### Connected Schools

Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.

### Healthy Environments

All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.

### Engaging Academics

All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic minded.

### Clear Pathways

Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career and bright futures filled with opportunity.

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## LCAP Recruitment of Members and Community Outreach

School Sites

Family and  
Community  
Engagement  
Department

Equity and  
Student  
Achievement  
Department

Student  
Support  
Services  
Department



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## Questions

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School  
Year  
2021  
2022



San Juan  
Unified School District

# Final 2021-2024 Local Control and Accountability Plan (Attachment B)

To be presented to the Board of Education for adoption on  
June 22, 2021

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# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Unified School District

CDS Code: 34674470000000

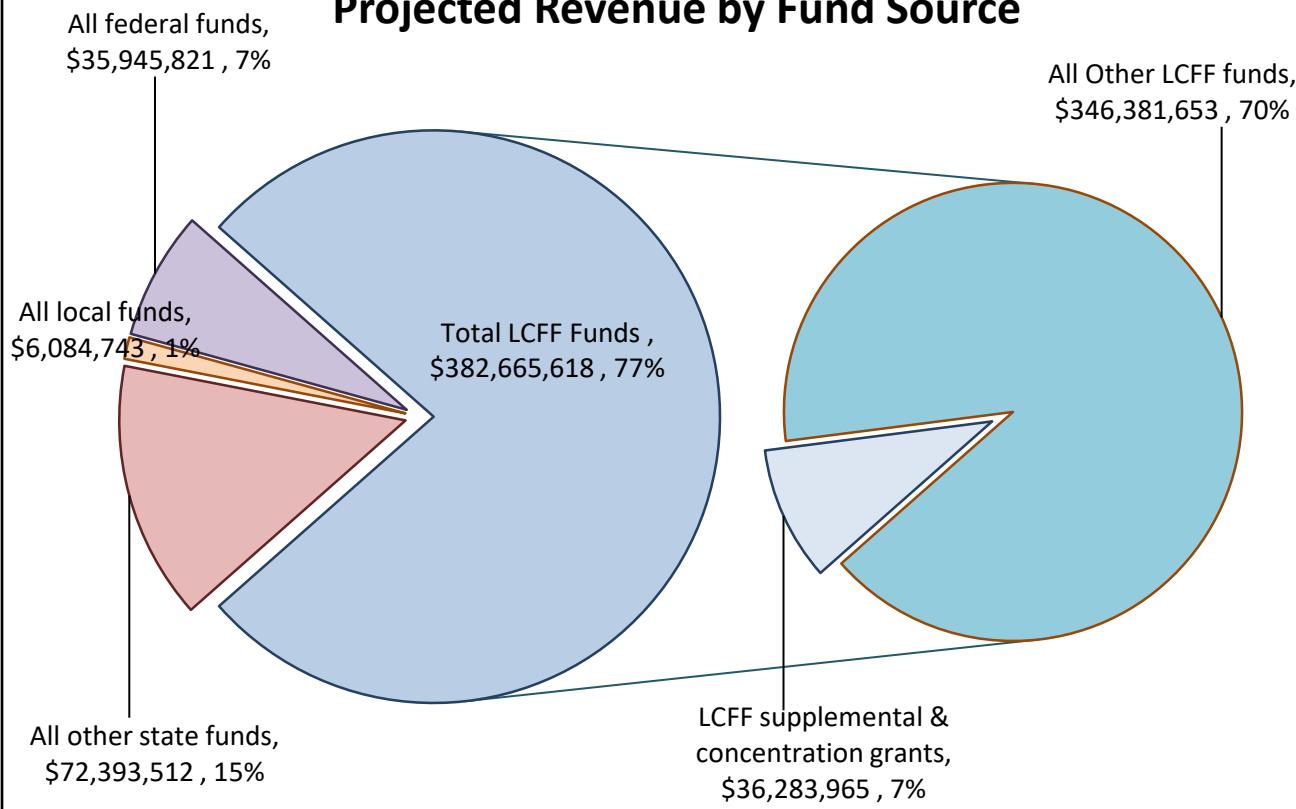
School Year: 2021-2022

LEA contact information: Gianfranco Tornatore / Director, Continuous Improvement and LCAP  
gianfranco.tornatore@sanjuan.edu / 916-971-7931

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster/homeless youth, English learners, and low-income students).

## Budget Overview for the 2021-2022 School Year

### Projected Revenue by Fund Source

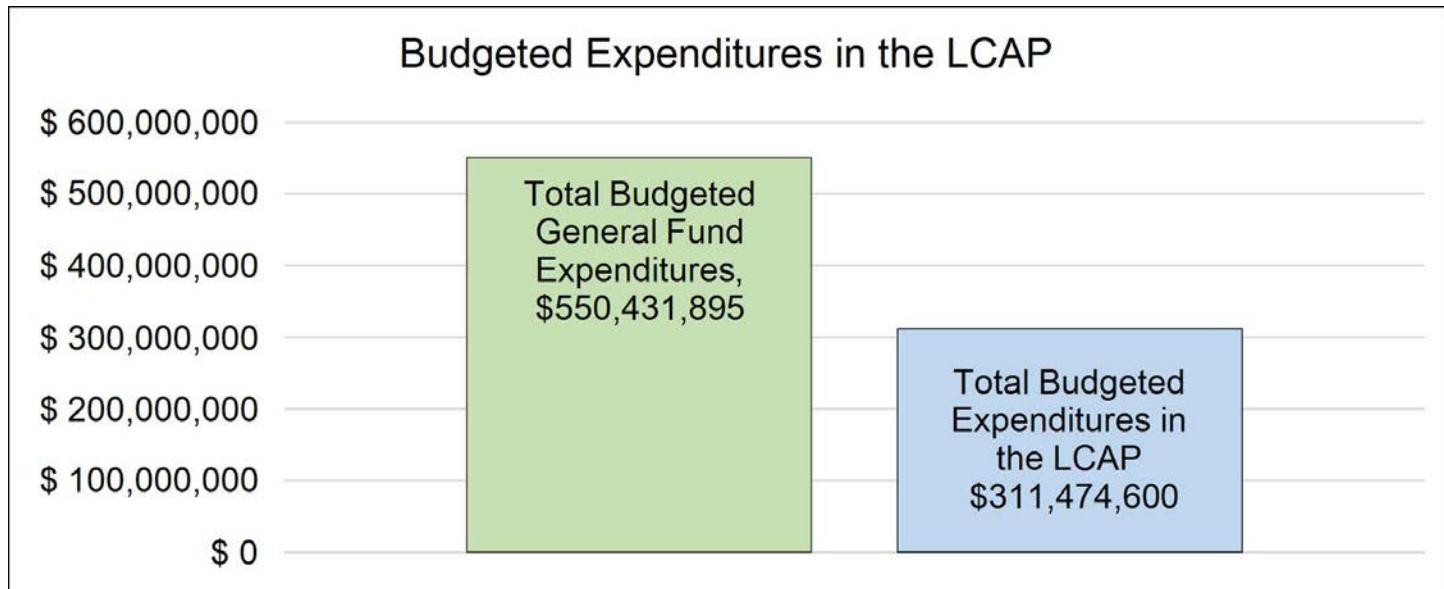


This chart shows the total general purpose revenue San Juan Unified School District expects to receive in the coming year from all sources.

The total revenue projected for San Juan Unified School District is \$497,089,694, of which \$382,665,618 is Local Control Funding Formula (LCFF), \$72,393,512 is other state funds, \$6,084,743 is local funds, and \$35,945,821 is federal funds. Of the \$382,665,618 in LCFF Funds, \$36,283,965 is generated based on the enrollment of high needs students (foster/homeless youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much San Juan Unified School District plans to spend for 2021-2022. It shows how much of the total is tied to planned actions and services in the LCAP.

San Juan Unified School District plans to spend \$550,431,895 for the 2021-2022 school year. Of that amount, \$311,474,600 is tied to actions/services in the LCAP and \$238,957,295 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

- Other certificated and classified employee salaries and benefits
- Instructional materials and resources
- General operating budgets of school sites
- Transportation
- COVID-19 related expenditures
- Special education
- Professional and consulting services
- Insurance
- District operating and housekeeping expenses
- Routine repair and maintenance

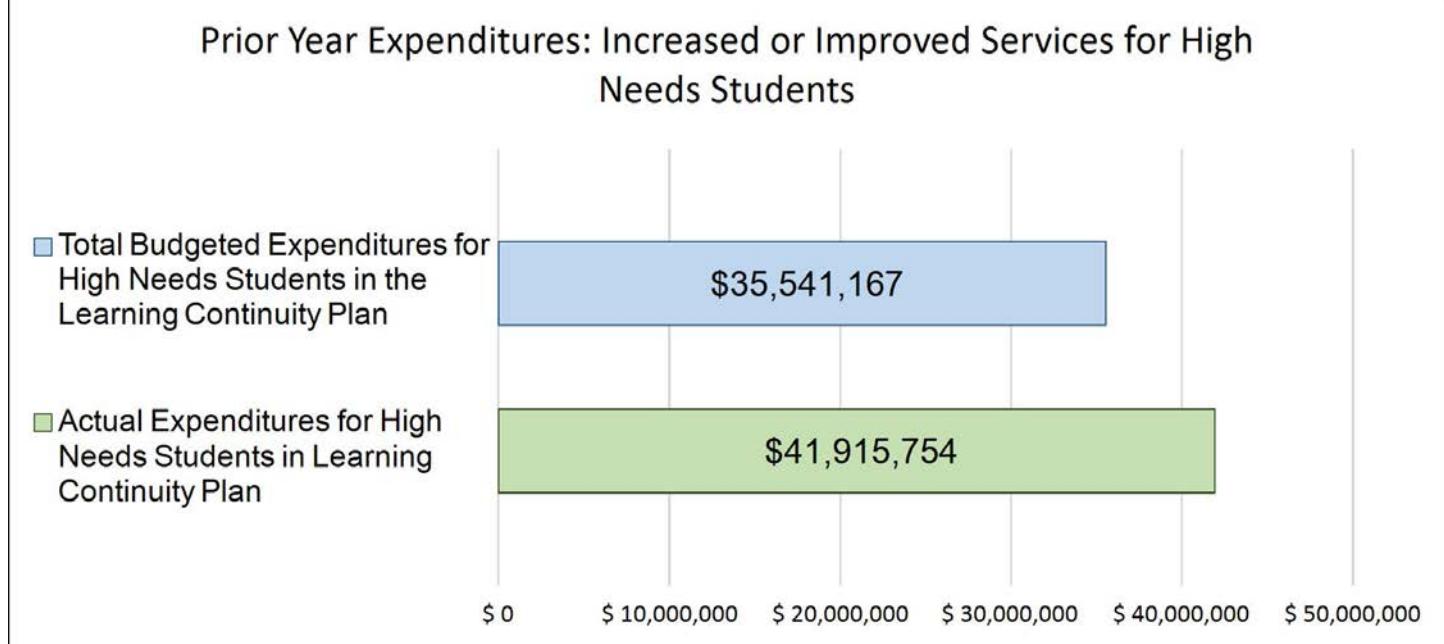
These expenditures, while not included in the Local Control and Accountability Plan, are integral to the district's ability to serve students and families.

## Increased or Improved Services for High Needs Students in the LCAP for the 2021-2022 School Year

In 2021-2022, San Juan Unified School District is projecting it will receive \$36,283,965 based on the enrollment of foster/homeless youth, English learner, and low-income students. San Juan Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. San Juan Unified School District plans to spend \$37,474,901 towards meeting this requirement, as described in the LCAP.

## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2020-2021



This chart compares what San Juan Unified School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what San Juan Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-2021, San Juan Unified School District's Learning Continuity Plan budgeted \$35,541,167 for planned actions to increase or improve services for high needs students. San Juan Unified School District actually spent \$41,915,754 for actions to increase or improve services for high needs students in 2020-2021.



**San Juan**  
Unified School District

## **Annual Update for Developing the 2021-2022 Local Control and Accountability Plan**

### **Annual Update for the 2019–2020 Local Control and Accountability Plan Year**

LEA Name	Contact Name and Title	Email and Phone
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and LCAP	<a href="mailto:gianfranco.tornatore@sanjuan.edu">gianfranco.tornatore@sanjuan.edu</a> 916-971-7931

The following is the local educational agency's (LEA's) analysis of its goals, measurable outcomes and actions and services from the 2019-20 Local Control and Accountability Plan (LCAP).

## Goal 1

Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.  
Focus 1: Ensure a high level of literacy skills for all students through effective prevention, instruction, and early intervention practices.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 4: Pupil Achievement (Pupil Outcomes)  
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: Reading level K-2

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 1.1a Reading: Increase the percent of students reading at/above grade level (K-2) (to 95%).</p> <p><b>19-20</b> All: 64.7% AA: 53.8% LI: 63.3% Hisp: 55.2% FY: 56.3% White: 70.5% EL: 53.4% RF: 95.0% HM: 54.2% SD: 49.3%</p>	<p>At the end of the second trimester, the percent of students reading at/above grade levels in grades K-2 are as follows:</p> <p>All: 51.7% AA: 43.1% LI: 41.4% Hisp: 44.6% FY: 37.5% White: 59.0% EL: 31.4% RF: 98.5% HM: 36.5% SD: 14.4%</p> <p>The district overall and all of the groups except for reclassified fluent English learners did not meet the targets for this year.</p>
<p><b>Baseline</b> All: 44.7% AA: 33.8% LI: 33.3% Hisp: 35.2% FY: 26.3% White: 50.5% EL: 23.4% RF: 85.3% HM: 34.2% SD: 19.3%</p>	
<p><b>Metric/Indicator</b> 1.1b Reading: All schools and the low-income group at all schools meet the minimum percent reading at or above grade level (K-2).</p> <p><b>19-20</b> Minimum Percent - 50% at or above reading level All: 100% LI: 100%</p>	<p>At the end of the second trimester, 53.7% of the schools' overall and 36.6% of the schools' low-income groups are meeting the target of 50% or more of their students' reading at/above grade level.</p> <p>The district did not meet the targets for this year.</p>

Expected	Actual										
<b>Baseline</b> Minimum Percent - 25% at or above reading level All: 95.1% LI: 90.5%											
<b>Metric/Indicator</b> 1.1e ELA CAASPP: Increase the percent of students at/above grade level (Grades 3-8 and 11) (to 85%).  <b>19-20</b> Grades 3-5 All: 61.0% AA: 52.0% LI: 56.0% Hisp: 56.0% FY: 48.0% White: 70.0% EL: 39.0% RF: 82.0% HM: 40.0% SD: 48.0%  Grades 6-8 All: 65.0% AA: 53.0% LI: 58.0% Hisp: 59.0% FY: 36.0% White: 72.0% EL: 32.0% RF: 65.0% HM: 46.0% SD: 40.0%  Grade 11 All :77.0% AA: 64.0% LI: 60.0% Hisp: 65.0% FY: 44.0% White: 83.0% EL: 33.0% RF: 72.0% HM: 58.0% SD: 4 4.0%  <b>Baseline</b> Grades 3-5 All: 41.0% AA: 22.0% LI: 26.0% Hisp: 26.0% FY: 28.0% White: 50.0% EL: 9.0% RF: 62.0% HM: 10.0% SD: 18.0%	The state suspended CAASPP testing for the Spring 2020. The district did administer the NWEA Measures of Academic Progress (MAP) Reading assessment in the Winter of 2020 in grades 3-8.  On the 2019-2020 Winter NWEA MAP Reading Assessment, the percent of students in grades 3-8 who are at/above grade level in English language arts for students is as follows: All: 40.8% AA: 22.9% LI: 26.4% Hisp: 30.8% FY: 17.2% White: 48.6% EL: 4.0% RF: 50.5% HM: 15.8% SD: 26.4%  No comparison can be made between these results and the goals for the CAASPP ELA assessment.										
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">All: All students</td> <td style="width: 50%;">AA: Africian American students</td> </tr> <tr> <td>LI: Low income students</td> <td>Hisp: Hispanic/Latino students</td> </tr> <tr> <td>FY: Foster youth students</td> <td>White: White students</td> </tr> <tr> <td>EL: English learner students</td> <td>RF: Reclassified fluent EL students</td> </tr> <tr> <td>HM: Homeless students</td> <td>SD: Students with disabilities</td> </tr> </table>	All: All students	AA: Africian American students	LI: Low income students	Hisp: Hispanic/Latino students	FY: Foster youth students	White: White students	EL: English learner students	RF: Reclassified fluent EL students	HM: Homeless students	SD: Students with disabilities
All: All students	AA: Africian American students										
LI: Low income students	Hisp: Hispanic/Latino students										
FY: Foster youth students	White: White students										
EL: English learner students	RF: Reclassified fluent EL students										
HM: Homeless students	SD: Students with disabilities										

Expected	Actual
<p>Grades 6-8            All: 45.0% AA: 23.0%            LI: 28.0% Hisp: 29.0%            FY: 6.0% White: 52.0%            EL: 2.0% RF: 45.0%            HM: 16.0% SD: 10.0%</p>	
<p>Grade 11            All: 57.0% AA: 34.0%            LI: 40.0% Hisp: 45.0%            FY: 14.0% White: 63.0%            EL: 28.0% RF: 52.0%            HM: 16.0% SD: 14.0%</p>	

<b>Actions / Services</b>		
<b>Planned Actions/Services</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>
1.1.5 Increase effectiveness of TK-2 reading instruction by: <ul style="list-style-type: none"> <li>Providing professional development (PD) that includes fluency, phonics, word recognition, phonological awareness, print concepts, and a range of reading/text complexity</li> <li>Providing a sufficient variety of leveled and culturally relevant texts in English and in students' primary languages aligned with state standards to address readers of all abilities</li> <li>Explore and pilot strategies to address the summer slide in reading proficiency between kindergarten and grade 1</li> </ul>	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$300,000  Supplemental C/O \$300,000	Cert Salary/Subs: \$33,278 Class Salary: \$ Benefits: \$6,643 Materials: \$13,719 Contracts: \$129,161  Supplemental C/O \$182,801
1.1.11 Deepen the implementation of standards-aligned English Language Arts (ELA) materials, TK-8.	Cert Salary/Subs: \$67,444 Class Salary: \$ Benefits: \$13,063 Materials: \$50,000 Contracts: \$	Cert Salary/Subs: \$24,769 Class Salary: \$ Benefits: \$4,162 Materials: \$9,087 Contracts: \$2,275
	Base \$80,507  Instructional Materials Funds	Base \$40,293  Instructional Materials Funds

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.1.15 Continue to support literacy instruction in the secondary grades, including literacy in the content areas.	<p>\$50,000</p> <p>Cert Salary/Subs: \$22,603 Class Salary: \$ Benefits: \$3,897 Materials: \$8,183 Contracts: \$6,474</p>	<p>\$93,555</p> <p>Cert Salary/Subs: \$18,952 Class Salary: \$ Benefits: \$3,235 Materials: \$1,954 Contracts: \$</p>
1.1.20 Support the development of reading and writing of informational text in social science and English classrooms.	<p>Supplemental C/O \$41,157</p> <p>Cert Salary/Subs: \$8,367 Class Salary: \$ Benefits: \$1,612 Materials: \$4,715 Contracts: \$1,140</p>	<p>Supplemental C/O \$24,141</p> <p>Cert Salary/Subs: \$4,304 Class Salary: \$76 Benefits: \$730 Materials: \$723 Contracts: \$70</p>
	<p>Base \$3,834</p> <p>1x money \$12,000</p>	<p>Base \$314</p> <p>Professional Development Supp \$5,589</p>
1.1.25 Expand Reading Recovery intervention as a pre-referral (tier 3) action at selected schools for students in primary grades at selected high density schools by including small group instruction along with 1:1 intervention.	<p>Cert Salary/Subs: \$94,014 Class Salary: \$ Benefits: \$39,969 Materials: \$ Contracts: \$</p>	<p>Cert Salary/Subs: \$95,894 Class Salary: \$ Benefits: \$37,987 Materials: \$ Contracts: \$</p>
1.1.35 Expand reading interventions shown to be effective as pre-referral (tier 2 and 3) actions across elementary and middle schools.	<p>Title I: Part A \$133,983</p> <p>Cert Salary/Subs: \$81,280 Class Salary: \$ Benefits: \$18,720 Materials: \$ Contracts: \$75,000</p>	<p>Title I: Part A \$133,881</p> <p>Cert Salary/Subs: \$25,893 Class Salary: \$ Benefits: \$5,955 Materials: \$2,638 Contracts: \$26,448</p>

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Supplemental \$175,000	Supplemental \$60,934

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services that were not implemented were expended on other actions and services through the end of the school year. Specifically, budgeted actions, and services were adjusted, adapted, abandoned or created based on what was needed to support students (including low-income, English learner and foster/homeless students) families, teachers and staff during COVID-19. Additional funds that were not allocated in the LCAP for this action were spent as follows:

- Providing students and families with access to digital resources and platforms
- Professional learning focused on developing literacy skills for all students during distance learning

Remaining funds allocated for this action were not spent due to the impact of COVID-19

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Teachers participated in professional learning communities and attended professional development to support students in literacy instruction and lesson design using the essential standards.

Identified successes include:

- Professional learning communities emerged around best practices for literacy instruction in distance learning as well as lesson design using essential standards
- School sites engaging in book studies around the science of reading and applying concepts to hybrid learning

Identified challenges include:

- Decreased number of teachers attending professional learning sessions due to the challenges and quality of sessions provided virtually
- Teachers struggled with providing students access to literacy materials
- iReady or text level data do not appear to be reliable in terms of the results as compared to previous years
- Lack of attendance and engagement by teachers in Expository and Writing Courses (ERWC)
- Suspension of California Assessment of Student Performance and Progress (CAASPP) to measure student progress

Actions/Services not implemented due to COVID-19:

- Remaining release days for practitioners to attend professional learning

Actions/Services not implemented for other reasons:

- Expository Reading and Writing Course discontinued due to lack of teacher attendance and engagement

**Overall effectiveness:**

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percentage of K-2 students reading at/above grade level across all student groups with the exception of students with disabilities. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district did not meet its intended targets to increase the percentage of K-2 students reading at/above grade level with the exception of reclassified fluent English learners.

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percentage of all schools and low-income groups reading at/above grade level. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district did not meet its intended targets.

The state suspended CAASPP testing in the spring, 2020. The district administered the NWEA Measures of Academic Progress (MAP) Reading Assessment to grades 3-8 however no comparison can be made between these results and the goals for the CAASPP English language arts (ELA) assessment.

## Goal 2

- Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.
- Focus 2: Ensure a high level of mathematics skills for all students through effective prevention, instruction, and early intervention practices.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 4: Pupil Achievement (Pupil Outcomes)  
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: IM 1 Completion

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 1.2a Math: Increase the percent of students at/above grade level on K-2 math assessment (to 85%).</p> <p><b>19-20</b> 10% growth for the district and for all groups.</p> <p><b>Baseline</b> Test will be administered for the first time in 2017-18</p>	This assessment was not given in the Spring of 2020 due to the COVID-19 situation since it required students to be in person for the assessment.
<p><b>Metric/Indicator</b> 1.2d Math CAASPP: Increase the percent of students at/above grade level (Grades 3-8 and 11) (to 85%).</p> <p><b>19-20</b> Grades 3-5 All: 55.0% AA: 45.0% LI: 51.0% Hisp: 51.0% FY: 40.2% White: 63.0% EL: 41.0% RF: 69.0% HM: 38.7% SD: 41.0%</p> <p>Grades 6-8 All: 54.0% AA: 43.0% LI: 49.0% Hisp: 51.0% FY: 32.9% White: 64.1% EL: 33.9% RF: 55.1% HM: 43.8% SD: 36.9%</p>	The state suspended CAASPP testing for the Spring 2020. The district did administer the NWEA Measures of Academic Progress (MAP) mathematics assessment in the Winter of 2020 in grades 3-8.  On the 2019-2020 Winter NWEA MAP mathematics assessment, the percent of students in grades 3-8 who are at/above grade level in English language arts for students is as follows:  All: 31.9% AA: 13.1% LI: 18.4% Hisp: 20.9% FY: 4.9% White: 39.3% EL: 5.3% RF: 37.3% HM: 15.4% SD: 9.6%  No comparison can be made between these results and the goals for the CAASPP mathematics assessment.

Expected	Actual
<b>Grade 11</b> All: 51.0% AA: 39.0% LI: 45.2% Hisp: 47.1% FY: 37.1% White: 55.3% EL: 32.0% RF: 44.3% HM: 39.0% SD: 33.1%	
<b>Baseline</b> <b>Grades 3-5</b> All: 35.0% AA: 15.0% LI: 21.0% Hisp: 21.0% FY: 10.2% White: 43.0% EL: 11.0% RF: 49.0% HM: 8.7% SD: 11.0%	
<b>Grades 6-8</b> All: 34.0% AA: 13.0% LI: 19.0% Hisp: 21.0% FY: 2.9% White: 44.1% EL: 3.9% RF: 35.1% HM: 13.8% SD: 6.9%	
<b>Grade 11</b> All: 31.0% AA: 9.0% LI: 15.2% Hisp: 17.1% FY: 7.1% White: 35.3% EL: 2.0% RF: 24.3% HM: 9.0% SD: 3.1%	
<b>Metric/Indicator</b> 1.2e Integrated Math 1: Increase the percent of grade 9 students who have successfully completed IM 1 (with a C or better) by the end of grade 9 (to 85%).  <b>19-20</b> All: 73.1% AA: 54.1% LI: 53.8% Hisp: 62.6% FY: 48.0% White: 77.8%	At the end of 2019-2020 school year, the percent of 9th grade students expected to successfully complete Integrated Math 1 (IM 1) with a "C" or better or received "Credit" is as follows:  All: 69.4% AA: 50.9% LI: 59.2% Hisp: 59.2% FY: 35.7% White: 75.5% EL: 43.5% RF: 76.5% HM: 37.0% SD: 47.6%

Expected	Actual	
EL: 57.1% RF: 79.2% HM: 52.8% SD: 44.0%	The district overall did not meet the targets for this year. Students with disabilities and low-income student groups did meet their targets.	
<b>Baseline</b>  All: 61.1% AA: 36.1% LI: 46.8 % Hisp: 50.6% FY: 30.0 % White: 65.8% EL: 39.1% RF: 67.2% HM: 34.8% SD: 26.0%	All: All students  LI: Low income students  FY: Foster youth students  EL: English learner students  HM: Homeless students	AA: Africian American students  Hisp: Hispanic/Latino students  White: White students  RF: Reclassified fluent EL students  SD: Students with disabilities

Actions / Services		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.2.5 Expand and refine implementation of standards-aligned mathematics curriculum (TK-12) with appropriate professional learning support and collaborate with sites around how to support parents. Continue 3-year pilot of SWUN math at 4 elementary schools and study effectiveness.	Cert Salary/Subs: \$302,570  Class Salary: \$8,400  Benefits: \$61,974  Materials: \$691,375  Contracts: \$135,681   Supplemental C/O \$250,000  1x money \$650,000	Cert Salary/Subs: \$85,818  Class Salary: \$406  Benefits: \$17,370  Materials: \$21,704  Contracts: \$219,954   Supplemental C/O \$228,972  Professional Development Supp \$116,280
1.2.25 Expand grade level math interventions (tier 2) at middle schools to reduce barriers for struggling students as they prepare for increased high school graduation requirements.	Cert Salary/Subs: \$380,625  Class Salary: \$  Benefits: \$176,856  Materials: \$  Contracts: \$   Base \$121,553	Cert Salary/Subs: \$376,105  Class Salary: \$  Benefits: \$146,689  Materials: \$  Contracts: \$   Base \$144,023

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.2.30 Pilot and evaluate different support models that create a tiered instructional system for 9th grade IM 1 in order to reduce barriers to students meeting new graduation requirements. Models may include scheduled support classes, intensive math workshop, supplemental math support, etc.	Supplemental \$435,928 Cert Salary/Subs: \$664,030 Class Salary: \$ Benefits: \$316,221 Materials: \$ Contracts: \$  Base \$343,211 Supplemental \$637,040	Supplemental \$378,771 Cert Salary/Subs: \$652,689 Class Salary: \$ Benefits: \$275,798 Materials: \$ Contracts: \$  Base \$342,275 Supplemental \$586,212
1.2.35 Pilot/implement math interventions shown to be effective as pre-referral (tier 2 and 3) actions across elementary and middle schools. Pilot short, high interest intersessions focused on key skills for elementary students at high need sites (sites TBD).	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$348,000	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$86 Contracts: \$335,779
1.2.40 Expand elementary, middle and high school Math Camp summer programs focused on students who are close to meeting standards and can benefit from a short pre-learning experience.	Supplemental \$160,000 Title I: Part A \$188,000  Cert Salary/Subs: \$43,667 Class Salary: \$ Benefits: \$10,055 Materials: \$45,723 Contracts: \$	Supplemental \$110,047 Title I: Part A \$225,818  Cert Salary/Subs: \$73,636 Class Salary: \$ Benefits: \$16,930 Materials: \$4,376 Contracts: \$5,612
1.2.45 Increase math intervention and acceleration during the school day for middle grade students attending TK-8 sites. Provide support for teachers to implement new models of support.	Base \$59,445 Supplemental C/O \$40,000	Base \$59,445 Supplemental C/O \$41,109
	Cert Salary/Subs: \$107,518 Class Salary: \$ Benefits: \$44,128 Materials: \$	Cert Salary/Subs: \$93,264 Class Salary: \$ Benefits: \$23,368 Materials: \$

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Contracts: \$  Supplemental C/O \$151,646	Contracts: \$  Supplemental C/O \$116,632
1.2.50 Provide remote tutoring option for IM 1 to students enrolled in a support class, English learners (EL) and other struggling students.	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$25,000  Supplemental C/O \$25,000	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$25,000  Supplemental C/O \$25,000

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services that were not implemented were expended on other actions and services through the end of the school year. Specifically, budgeted actions, and services were adjusted, adapted, abandoned or created based on what was needed to support students (including low-income, English learner and foster/homeless students) families, teachers and staff during COVID-19. Additional funds that were not allocated in the LCAP for this action were spent as follows:

- iReady math intervention program was expanded to include all students in grades K-8 due to COVID-19

Remaining funds allocated for this action were not spent due to the impact of COVID-19

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- Students who received targeted intervention math services benefited from increased time with teachers
- Creation of asynchronous learning modules for teachers allowing more teachers to participate in Professional Development at their own pace; these modules will carry forward to future trainings
- Access for middle school students to iReady math diagnostics and lessons for math interventions
- Modifications to math interventions for distance learning resulted in 51% of enrolled students actively engaged in the personalized learning mathematics part of the program
- Facilitation of after-school professional learning sessions for TK-12 practitioners including best practices to engage students in distance learning, lesson design including Universal Design for Learning (UDL), formative assessment practices, use of manipulatives and digital resources of adopted curriculum
- Integration of more students at school sites in IM 1 courses by reducing class size and providing more structured supplemental materials

- Implementation of Summer Math Institute focused on best practices for engagement and math instruction in Distance learning

Identified challenges include:

- Access to students outside of CORE instruction via distance learning to students who needed the most support
- Decreased number of K-8 students (85% actual verse 95% goal) taking at least one diagnostic mathematics iReady assessment this year due to the remote administration of the assessment
- Inconsistent usage and a lack of effectiveness necessitating evaluation for remote IM1 tutoring
- Decreased teacher professional learning participation, especially at the secondary level, due to COVID-19 and teacher uncertainty to invest additional time in a learning model with unknown sustainment
- Suspension of California Assessment of Student Performance and Progress (CAASPP) to measure student progress

Actions/Services not implemented due to COVID-19:

- Summer Math Camp
- SWUN Math 3rd-year pilot program
- Tier 2 middle school math intervention sections decreased from 3 to 1 due to the pandemic and budget decrease

Actions/Services not implemented for other reasons:

- Tier 2 middle school math intervention sections decreased from 3 to 1 due to pandemic and budget decrease

#### **Overall effectiveness:**

K-2 math assessments were not given in spring 2020 due to the pandemic since it required students to be in person for the assessment. The state suspended CAASPP testing for math for grades 3-8 and 11. The district administered the NWEA Measures of Academic Progress (MAP) mathematics assessment in winter, 2020, for grades 3-8 but no comparison can be made between these results and the goals for the CAASPP. When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percentage of 9th grade students who have completed IM 1 with a "C" grade or better. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district did not meet its intended targets for 9th grade students who have completed IM 1 with a "C" grade or better except for its low-income students and students with disabilities.

## Goal 3

Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.  
Focus 3: Ensure the timely development of English language proficiency among English learners.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 2: State Standards (Conditions of Learning)  
Priority 4: Pupil Achievement (Pupil Outcomes)  
Priority 6: School Climate (Engagement)  
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: English Language Development (ELD) walkthroughs

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 1.3.a ELD: Increase percent of English learner's growing 1+ level. <b>19-20</b> Use 2 years of ELPAC results to set new baseline and targets <b>Baseline</b> 49.2% (from CELDT)</p> <p><b>Metric/Indicator</b> 1.3.b Increase rate of students scoring fluent on the English development assessment. <b>19-20</b> EL Students &lt;5 Years: 23.9% EL Students 5 or more Years: 22.3%</p> <p><b>Baseline</b> EL Students &lt;5 Years: 18.9% (from ELPAC) EL Students 5+ Years: 17.3% (from ELPAC)</p>	<p>On the 2018-19 summative English Language Proficiency Assessments for California (ELPAC) assessment, 51.9% of English learners increased one English Learner Progress Indicator (ELPI) level. The state did not calculate the percent of English learner students who increased one ELPI level for the 2019-2020 school year.</p> <p>Due to the COVID-19 pandemic, the district was only able to assess 61% of our English learners on the summative ELPAC. Of the students tested, 6.3% of the students scored fluent on the English development assessment.</p> <p>The district did not meet the target for the year.</p>
<p><b>Metric/Indicator</b> 1.3.c EL Reclassification: Increase percent of ELs who are reclassified.</p>	<p>During the 2019-20 school year, the district reclassified 3.7% of all English learner students. The district did not meet the target for this year.</p>

Expected	Actual
<b>Baseline</b> All EL Students: 14.8%	
<b>Metric/Indicator</b> 1.3.d ELD: Conduct walk throughs of ELD classes at all schools. <b>19-20</b> All Schools: 100%	As of mid-March, the district has conducted walk-throughs in the English language development (ELD) classes at 84% of the schools in the district. The district did not meet the target for this year.
<b>Baseline</b> Baseline from 2016-2017 All Schools: 96%	

Actions / Services		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.3.5 Ensure all English learners (EL) are receiving designated and integrated English language development (ELD) teachers: <ul style="list-style-type: none"> <li>Professional learning and support for administrators to support and strengthen ELD</li> <li>Use best practices research to strengthen designated and integrated ELD instruction</li> </ul>	Cert Salary/Subs: \$4,318,927 Class Salary: \$ Benefits: \$1,970,134 Materials: \$434 Contracts: \$4,500  Supplemental \$6,293,995	Cert Salary/Subs: \$4,617,234 Class Salary: \$ Benefits: \$1,846,721 Materials: \$22 Contracts: \$588  Supplemental \$6,464,565
1.3.10 Provide Bilingual Instructional Assistants (BIA) to support English learners in classrooms, including providing appropriate training, and expand assistants' direct services to students based on identified need and student enrollment trends.	Cert Salary/Subs: \$ Class Salary: \$949,807 Benefits: \$800,204 Materials: \$ Contracts: \$	Cert Salary/Subs: \$ Class Salary: \$892,707 Benefits: \$697,086 Materials: \$ Contracts: \$
1.3.15 Continuing training and support for teachers/staff on Guided Language Acquisition Design (GLAD) and providing follow-up throughout the year.	Cert Salary/Subs: \$44,850 Class Salary: \$ Benefits: \$9,443	Cert Salary/Subs: \$20,452 Class Salary: \$ Benefits: \$3,885

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Materials: \$25,105 Contracts: \$16,000  Supplemental \$95,398	Materials: \$15,606 Contracts: \$12,359  Supplemental \$52,302
1.3.20 Continuing professional learning for teachers, administrators, instructional-based classified staff, and extended day staff on the English language arts/English language development (ELA/ELD) framework, ELD standards, and effective instructional strategies that support language acquisition.	Cert Salary/Subs: \$76,756 Class Salary: \$ Benefits: \$15,801 Materials: \$35,000 Contracts: \$35,000  Supplemental \$162,557	Cert Salary/Subs: \$17,192 Class Salary: \$3,653 Benefits: \$11,919 Materials: \$10,985 Contracts: \$3,049  Supplemental \$34,879
<p>1.3.25 Central support for implementation of English language development (ELD) standards (in conjunction with English language arts) and development of high-quality instructional materials:</p> <ul style="list-style-type: none"> <li>• Onsite professional support to K-12 teachers around designated and integrated ELD using teachers on special assignments (TOSAs)</li> <li>• Support for administrators in understanding and supporting designated and integrated ELD at the site</li> </ul>	Cert Salary/Subs: \$828,635 Class Salary: \$126,849 Benefits: \$361,205 Materials: \$35,816 Contracts: \$8,672  Supplemental \$1,233,596  Title III: English Learner \$127,581	Cert Salary/Subs: \$1,044,010 Class Salary: \$136,224 Benefits: \$415,106 Materials: \$5,983 Contracts: \$5,108  Supplemental \$1,465,199  Title III: English Learner \$141,232
1.3.35 Provide additional support to Long-term English learners (LTEL) around goal setting, academic planning, and college-career readiness, including working with parents.	Cert Salary/Subs: \$82,513 Class Salary: \$ Benefits: \$20,670 Materials: \$ Contracts: \$1,000  Supplemental \$104,183	Cert Salary/Subs: \$84,211 Class Salary: \$ Benefits: \$20,702 Materials: \$ Contracts: \$116  Supplemental \$105,029

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.3.40 Ensure supplemental materials are available to address the instructional needs of students in designated English language development (ELD) classes.	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$50,000 Contracts: \$  Supplemental \$50,000	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$32,491 Contracts: \$  Supplemental \$32,491

### Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services that were not implemented were expended on other actions and services through the end of the school year. Specifically, budgeted actions and services were adjusted, adapted, abandoned or created based on what was needed to support students (including low-income, English learner and foster/homeless students) families, teachers, and staff during COVID-19. Additional funds that were not allocated in the LCAP for this action were spent as follows:

- Increased teachers on special assignment (TOSA) hours for additional support for English language development (ELD) teachers and classrooms

Remaining funds allocated for this action were not spent due to the impact of COVID-19

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- Bilingual Instructional Assistants (BIAs) were critical in providing a link between home and school during distance learning
- Teachers from 40+ sites and support departments received training on the implementation of English language development (ELD) standards in conjunction with English language arts (ELA) to ensure all English learners receive designated and integrated English language development teachers
- Teachers on special assignments (TOSAs) supported Google classrooms and created resources for distance learning
- Purchase of supplemental materials to address instructional needs of students in designated English language development classes

Identified challenges include:

- Incomplete English learner testing on the English Learner Proficiency Assessments for California (ELPAC) due to COVID-19
- Access to District Initiated Absences early in the year
- English learner professional learning was minimal once remote learning began due to the greater need to focus on technology and learning support in managing a Google classroom, helping students attend remote classes, keeping families connected, providing materials and resources to teachers and maintaining connectedness to the professional learning community

- Decreased Long-term English learners (LTELs) participation in the virtual summer academy (50% capacity) due to the virtual platform format
- Unclear system to record teacher attendance for online distance learning training and support

**Overall effectiveness:**

For the 2019-2020 school year, the state did not calculate the percent of English learner students who increased 1 English Learner Progress Indicator (ELPI) level. On the 2018-2019 summative English Learner Proficiency Assessments for California (ELPAC), 54.9% of English learners increased one ELPI level.

For the 2019-2020 school year, due to COVID-19, the district was only able to assess 61% of English learners on the summative ELPAC. Of these students tested, 6.5% scored fluent on the English development assessment; the district did not meet its intended targets this year.

For the 2019-2020 school year, 3.7% of English learners were reclassified and did not meet its baseline target of 14.8% established in the 2018-2019 school year, nor did it meet its intended target of 26.8% for the 2019-2020 school year.

## Goal 4

- Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.  
Focus 4: Ensure evidence-based, high-quality services and supports for foster youth.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: Enrollment time, records completion, educational advisement

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 1.4.a Basic Services: Maintain a 2-day average for enrollment and scheduling of foster youth.</p> <p><b>19-20</b> Maintain average 2.0 days or less</p> <p><b>Baseline</b> Average 1.6 days</p> <p><b>Metric/Indicator</b> 1.4.b Basic Services: Reduce average days to complete academic history of foster youth (Goal of 2-day average).</p> <p><b>19-20</b> Average of 2.0 days or less</p> <p><b>Baseline</b> Average 2.48 days</p> <p><b>Metric/Indicator</b> 1.4.c Advisement: Increase percent of secondary foster youth students enrolled for 9 weeks or more receiving educational advisement (to 80%).</p> <p><b>19-20</b> 190 students</p> <p><b>Baseline</b> 2016-2017 Baseline: 165 students</p>	<p>As of March 1, 2020, the average time for enrollment of foster youth students is 2 days. The district met the goal for the year.</p> <p>As of March 1, 2020, the average time for updating records of foster youth, including transcripts is 2 days. The district met the goal for the year.</p> <p>As of March 1, 2020, 144 secondary foster youth students who have been enrolled for 9 weeks or more have received educational advisement. The district did not meet the goal for this year.</p>

### Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<p>1.4.5 Provide sufficient staff and resources to:</p> <ul style="list-style-type: none"> <li>• Maintain rapid enrollment, credit review, and 90% of Foster Youth (FY) receiving education advisement</li> <li>• Increase staff to ensure regular and timely tutoring support and credit recovery, ensuring a higher graduation rate of FY</li> <li>• Increase staff to aid in credit review, AB167 eligibility, and social-emotional supports needed by FY</li> </ul>	Cert Salary/Subs: \$429,293 Class Salary: \$249,814 Benefits: \$320,717 Materials: \$87,680 Contracts: \$20,013  Supplemental \$755,684 Title I: Part A \$351,833	Cert Salary/Subs: \$481,676 Class Salary: \$260,502 Benefits: \$331,108 Materials: \$10,955 Contracts: \$20,995 Indirects: \$  Supplemental \$700,984 Title I: Part A \$404,252
<p>1.4.15 Improve collaboration with key staff in local agencies and other entities providing care and services to Foster Youth (FY) within the Local Education Agency (LEA), as well as local community colleges, Regional Occupational Programs (ROP), and/or other College Technical Education (CTE) providers, to facilitate high school age FY participation in CTE programs.</p>	Cert Salary/Subs: \$76,770 Class Salary: \$1,122 Benefits: \$18,520 Materials: \$ Contracts: \$8,700 Indirects: \$3,587  Supplemental \$8,652 Independent Living Program \$99,999	Cert Salary/Subs: \$77,683 Class Salary: \$ Benefits: \$18,729 Materials: \$ Contracts: \$ Indirects: \$12,239  Supplemental \$8,652 Independent Living Program \$99,999
<p>1.4.20 Improve collaboration with key staff within the Local Education Agency (LEA) by:</p> <ul style="list-style-type: none"> <li>• Work closely with the Attendance Improvement Program (AIP) staff to support chronic absenteeism of Foster Youth (FY), which is currently 32%</li> <li>• Collaborate with staff of the McKinney-Vento (MKV) families in transition program to ensure additional support as many FY alternate between MKV and FY</li> <li>• Collaborate with alternative education programs within SJUSD that can support transition to the larger comprehensive high school</li> </ul>	Cert Salary/Subs: \$86,341 Class Salary: \$ Benefits: \$36,070 Materials: \$ Contracts: \$  Supplemental \$122,411	Cert Salary/Subs: \$88,068 Class Salary: \$ Benefits: \$43,560 Materials: \$ Contracts: \$  Supplemental \$131,628

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services were implemented through the end of the school year as planned. Remaining funds allocated for this action were not spent due to the impact of COVID-19.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- Annual college tours (career technical programs), college application workshops, FAFSA and Chafee Grant applications instruction, and scholarship information provision were supported and provided by Foster Youth Services
- Social Emotional support was provided to 452 students in TK-12th grade
- Academic support, particularly with transitions from alternative programs to larger comprehensive sites, provided by foster youth counselors in conjunction with teachers and school community workers
- Goal achievement met to enroll foster youth in school within 2 days and to update foster youth records and transcripts within 2 days
- 112 foster youth received tutoring services and 21 received credit recovery support

Identified challenges include:

- Foster youth chronic absenteeism rate increased slightly in 2019-2020

### Overall effectiveness:

When comparing our baseline data to our 2019-2020 data, support for foster youth continues to meet its intended targets of 2 days for rapid enrollment and scheduling. When comparing our baseline data to our 2019-2020 actual data, the district did not meet its intended targets for the number of foster youth enrolled for 9 weeks or more receiving academic advisement. When comparing the 2019-2020 actual data to 2018-2019 actual data, the number of foster youth enrolled for 9 weeks or more receiving academic advisement decreased slightly. Foster youth chronic absenteeism rate increased slightly in 2019-2020, potentially due to the pandemic.

## Goal 5

Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.

Focus 5: Increase the rate of all students meeting rigorous graduation requirements.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 5: Pupil Engagement (Engagement)  
Priority 7: Course Access (Conditions of Learning)  
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: TK-6 grades

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 1.5.a Access (Elementary): Maintain 95% or more of elementary students receiving a full course of study.</p> <p><b>19-20</b> Maintain 95%</p> <p><b>Baseline</b> 95% or higher districtwide and for all groups.</p>	<p>The percent of students receiving a full course of study is as follows: All: 90.1% LI: 86.8% FY: 84.5% EL: 79.5% HM: 84.5% AA: 84.8% Hisp: 89.3% White: 93.1% RF: 91.9% SD: 81.6%</p> <p>The district overall or all of the groups are not meeting the 95% target for this year.</p>
<p><b>Metric/Indicator</b> 1.5.b Access (Secondary): Maintain 95% or more students' enrollment in the core subject areas in grades 6-8.</p> <p><b>19-20</b> Maintain 95%</p> <p><b>Baseline</b> Enrollment: Middle School ELA: 99.8% Mathematics: 99.6% Science: 98.2% Social Studies: 96.6%</p>	<p>The district met the 95% enrollment in the core student areas in grades 6-8.</p> <p>ELA: 99.4% Mathematics: 99.9% Science: 98.8% Social Studies: 98.0%</p>
<p><b>Metric/Indicator</b> 1.5.c Access (Secondary): Maintain the percent of students enrolled based on the graduation requirements in grades 9-12.</p>	<p>The district met all of the targets for this year based on graduation requirements in grades 9-12 except for social studies.</p> <p>ELA: 98.8% Mathematics: 88.8% Science: 80.0%</p>

Expected	Actual										
<p><b>19-20</b></p> <p>Goals: Based on graduation requirements            ELA: 95%            Mathematics: 50%            Science: 50%            Social Studies: 87.5%            Foreign Language: 12.5%            VAPA: 25%            PE: 50%</p> <p><b>Baseline</b></p> <p>Enrollment Grades 9-12            ELA: 97.2%            Mathematics: 86.9%            Science: 76.5%            Social Studies: 74.1%            Foreign Language: 47.1%            VAPA: 50.6%            PE: 56.1%</p> <p><b>Metric/Indicator</b></p> <p>1.5.e Graduation Rates: Increase 4-year cohort graduation rates (to 90.0%).</p>	<p>Social Studies: 81.0%   Foreign Language: 56.1%   VAPA: 46.2%</p> <p>PE: 62.1%</p>										
<p><b>19-20</b></p> <p>All: 90.0%   AA: 87.4%            LI: 90.0%   Hisp: 87.5%            FY: 70.1 %   White: 90.0%            EL: 81.0%   RF: NA            HM: NA   SD: 80.6%</p> <p><b>Baseline</b></p> <p>All: 86.5%   AA: 75.4%            LI: 80.5%   Hisp: 75.5%            FY: 58.1%   White: 87.6%            EL: 69.0%   RF: NA            HM: NA   SD: 68.6%</p>	<p>The four-year cohort graduation rates for 2019-2020 grade 12 students was:</p> <table> <tr> <td>All: 87.8%</td> <td>LI: 82.3%</td> <td>FY: 51.9%</td> <td>EL: 77.1%</td> <td>HM: 69.3%</td> </tr> <tr> <td>AA: 78.0%</td> <td>Hisp: 85.9%</td> <td>White: 89.1%</td> <td>RF: NA</td> <td>SD: 67.5%</td> </tr> </table> <p>The district overall did not meet the target for the year. English learners, students with disabilities, and homeless students did increase their cohort graduation rates but the groups did not meet their targets for the year.</p>	All: 87.8%	LI: 82.3%	FY: 51.9%	EL: 77.1%	HM: 69.3%	AA: 78.0%	Hisp: 85.9%	White: 89.1%	RF: NA	SD: 67.5%
All: 87.8%	LI: 82.3%	FY: 51.9%	EL: 77.1%	HM: 69.3%							
AA: 78.0%	Hisp: 85.9%	White: 89.1%	RF: NA	SD: 67.5%							

Expected	Actual										
<p><b>Metric/Indicator</b>            1.5.f Dropout Rates: Decrease high school dropout rates for all students (to less than 3%).</p> <p><b>19-20</b>            All: 3.1% AA: 7.4%            LI: 6.4 % Hisp: 7.9%            FY: 16.3% White: 3.0%            EL: 10.6% RF: NA            HM: NA SD: 6.7%</p> <p><b>Baseline</b>            All: 7.1% AA: 11.4%            LI: 10.4 % Hisp: 14.9%            FY: 23.3% White: 6.4%            EL: 17.6% RF: NA            HM: NA SD: 13.7%</p>	<p>The four-year cohort drop rates for 2019-20 grade 12 students was:            All: 4.8% LI: 7.0% FY: 29.6% EL: 7.6% HM: 12.0%            AA: 9.0% Hisp: 4.6% White: 4.8% RF: NA SD: 7.5%</p> <p>Although the district and all groups improved this year, the district overall did not meet the target this year and the only groups that met their targets are Hispanic students and English learners.</p>										
<p><b>Metric/Indicator</b>            1.5.g Engagement: Maintain dropout numbers of middle school students to fewer than 20 overall.</p> <p><b>19-20</b>            Maintain &lt;20 students</p> <p><b>Baseline</b>            All: 18 students</p> <p><b>Metric/Indicator</b>            1.5.h Student Performance (Elementary): Decrease the percentage of K-6 students receiving a '1' in ELA or math as measured on the report card.</p> <p><b>19-20</b>            All: 16.9% AA: 26.9%            LI: 23.9% Hisp: 20.7%            FY: 24.8% White: 12.0%            EL: 34.9% RF: 1.2%            HM: 30.5% SD: 46.8%</p> <p><b>Baseline</b>            All: 20.9% AA: 32.9%</p>	<p>For the 2019-2020 school year the district had 20 middle school drop outs. The district did not meet the target of less than 20 students.</p> <p>At the end of the second trimester, the percent of students in grades K-6 receiving one or more "1" in ELA or mathematics on their trimester 2 report card is as follows:</p> <table> <tr> <td>All: 22.9%</td> <td>LI: 31.9%</td> <td>FY: 36.3%</td> <td>EL: 45.7%</td> <td>HM: 38.8%</td> </tr> <tr> <td>AA: 31.4%</td> <td>Hisp: 26.7%</td> <td>White: 17.4%</td> <td>RF: 7.8%</td> <td>SD: 20.2%</td> </tr> </table> <p>The district overall or all of the groups, except students with disabilities, did not meet their targets for the year.</p>	All: 22.9%	LI: 31.9%	FY: 36.3%	EL: 45.7%	HM: 38.8%	AA: 31.4%	Hisp: 26.7%	White: 17.4%	RF: 7.8%	SD: 20.2%
All: 22.9%	LI: 31.9%	FY: 36.3%	EL: 45.7%	HM: 38.8%							
AA: 31.4%	Hisp: 26.7%	White: 17.4%	RF: 7.8%	SD: 20.2%							

<b>Expected</b>	<b>Actual</b>
LI: 29.9 %      Hisp: 26.7% FY: 30.8%      White: 16.0% EL: 40.9%      RF: 5.2% HM: 36.5%      SD: 52.8%	
<b>Metric/Indicator</b> 1.5.i Student Performance (Middle School): Decrease the percentage of students receiving 25% or more D/F's as measured on the report card.  <b>19-20</b> All: 18.1%      AA: 29.5% LI: 24.5 %      Hisp: 23.0% FY: 40.3%      White: 14.3% EL: 26.0%      RF: 13.7% HM: 32.9%      SD: 24.7%	At the end of the first semester, the percent of students in middle school receiving 25% or more D/F's on their quarter 2 report card is as follows: All: 28.4%      LI: 40.4%      FY: 47.2%      EL: 48.5%      HM: 58.9% AA: 47.6%      Hisp: 37.3%      White: 22.6%      RF: 20.6%      SD: 41.0%  The district overall or all of the groups did not meet their targets for the year.
<b>Baseline</b> All: 26.1%      AA: 41.5% LI: 36.5 %      Hisp: 35.0% FY: 52.3%      White: 22.3% EL: 38.0%      RF: 21.7% HM: 44.9%      SD: 32.7%	
<b>Metric/Indicator</b> 1.5.j Student Performance (High School): Decrease the percentage of students receiving 25% or more D/F's as measured on the report card.  <b>19-20</b> All: 16.2%      AA: 30.7% LI: 23.4%      Hisp: 24.9% FY: 31.0%      White: 12.7% EL: 24.6%      RF: 17.2% HM: 34.4%      SD: 22.7%	At the end of the first semester, the percent of students in high school receiving 25% or more D/F's on their semester 1 report card is as follows: All: 29.3%      LI: 40.5%      FY: 52.5%      EL: 50.3%      HM: 54.5% AA: 44.7%      Hisp: 38.3%      White: 25.0%      RF: 27.0%      SD: 42.9%  The district overall or all of the groups did not meet their targets for this year.
<b>Baseline</b> All: 24.2%      AA: 42.7% LI: 35.4%      Hisp: 32.9% FY: 43.0%      White: 20.7%	

Expected	Actual
EL: 36.6% HM: 46.4% RF: 25.2% SD: 34.7%	All: All students LI: Low income students FY: Foster youth students EL: English learner students HM: Homeless students AA: Africian American students Hispanic/Latino students White: White students RF: Reclassified fluent EL students SD: Students with disabilities

Actions / Services		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.5.5 Expand implementation of a coordinated system of highly effective academic interventions for students delivered to targeted students at middle and high density elementary, TK-8 and middle schools through regional support centers Multi-Tiered System of Supports (MTSS).	Cert Salary/Subs: \$971,408 Class Salary: \$ Benefits: \$430,249 Materials: \$ Contracts: \$15,900  Supplemental \$1,417,557	Cert Salary/Subs: \$1,038,538 Class Salary: \$ Benefits: \$444,215 Materials: \$ Contracts: \$  Supplemental \$1,482,753
Prepare for new increased graduation requirements (A-G default) for all students (in 2019-20) by: <ul style="list-style-type: none"> <li>1.5.10 Implementing the Comprehensive School Counseling Program as a guide to ensure that all students receive equitable counseling support in order to progress toward graduating high school, college-career ready. Provide additional training and support to improve services for targeted students (including English learner high school students, undocumented and mixed status families, and students with disabilities). Plan and annually review benchmark activities K-12, create and revise College-Career Readiness Plan tracked in Naviance for every student beginning in 6th grade and ensure ongoing training for counselors.</li> </ul>	Cert Salary/Subs: \$93,484 Class Salary: \$ Benefits: \$44,429 Materials: \$ Contracts: \$  1.5.12 No additional cost  Base \$137,913	Cert Salary/Subs: \$95,354 Class Salary: \$ Benefits: \$45,244 Materials: \$ Contracts: \$  Base \$140,598

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<ul style="list-style-type: none"> <li>1.5.12 (a) Communicating with parents, students and staff, (b) providing training and experience with Naviance and (c) ensuring annual counseling support for all high school students. This will be in conjunction with college-career counselor in 1.6.35.</li> </ul>		
<p>1.5.15 Expand/refine embedded credit recovery and acceleration opportunities to all 9 high schools through a blended learning model in order to decrease student attrition.</p>	Cert Salary/Subs: \$431,687 Class Salary: \$ Benefits: \$191,902 Materials: \$ Contracts: \$121,792	Cert Salary/Subs: \$357,405 Class Salary: \$ Benefits: \$163,751 Materials: \$ Contracts: \$121,792
	Supplemental \$745,381	Supplemental \$642,948
<p>1.5.25 Expand students served through continuation model by opening a second location on Encina High School campus. Integrate former academy students (1.5.20) into one of the 2 campuses or back into comprehensive high schools as needed to best support student plans.</p>	Cert Salary/Subs: \$765,961 Class Salary: \$239,237 Benefits: \$462,279 Materials: \$23,270 Contracts: \$68,498	Cert Salary/Subs: \$707,628 Class Salary: \$137,021 Benefits: \$330,347 Materials: \$6,650 Contracts: \$57,216
	Base \$529,044	Base \$421,370
	Supplemental \$815,833	Supplemental \$554,706
	Supplemental C/O \$214,368	Supplemental C/O \$262,786
<p>1.5.30 Expand availability of academic supports before, during and after school to support all students through the use of state grant funds.</p>	Cert Salary/Subs: \$121,921 Class Salary: \$ Benefits: \$28,079 Materials: \$100,000 Contracts: \$	Cert Salary/Subs: \$141,411 Class Salary: \$3,259 Benefits: \$32,267 Materials: \$490,662 Contracts: \$248,321 Indirects: \$27,814
	Supplemental \$150,000	Supplemental \$79,251

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Low Performing Student Block Grant \$100,000	Low Performing Student Block Grant \$864,483
1.5.40 Provide services to the infants/toddlers of pregnant and parenting high school students to ensure students remain enrolled in high school and receive parenting education.	Cert Salary/Subs: \$227,376 Class Salary: \$13,500 Benefits: \$130,714 Materials: \$ Contracts: \$	Cert Salary/Subs: \$250,239 Class Salary: \$ Benefits: \$132,815 Materials: \$ Contracts: \$
	Supplemental \$371,590	Supplemental \$383,054
1.5.45 Continue prior counseling allocations and adjust as needed to meet needs of targeted populations.	Cert Salary/Subs: \$1,543,965 Class Salary: \$ Benefits: \$708,074 Materials: \$ Contracts: \$	Cert Salary/Subs: \$1,459,458 Class Salary: \$ Benefits: \$597,371 Materials: \$ Contracts: \$
	Supplemental \$1,589,150	Supplemental \$1,515,141
	Title I: Part A \$662,889	Title I: Part A \$541,688
Expand and refine summer learning for low income (LI) and English learners (EL) through: <ul style="list-style-type: none"><li>• 1.5.50 Summer school program for Title I elementary students focused on literacy, science, and technology.</li><li>• 1.5.52 To assure learning English continues throughout the summer and students earn credit towards graduation.</li></ul>	Cert Salary/Subs: \$175,544 Class Salary: \$6,327 Benefits: \$41,239 Materials: \$19,284 Contracts: \$187,352	Cert Salary/Subs: \$88,607 Class Salary: \$25,374 Benefits: \$24,041 Materials: \$110,630 Contracts: \$10,480
	Supplemental \$106,358	
	Title I: Part A \$323,388	Title I: Part A \$259,132
1.5.55 Ensure learning continues through the summer in high-interest, relevant educational and engaging summer learning opportunities (was 1.7.25).	Cert Salary/Subs: \$55,000 Class Salary: \$25,240 Benefits: \$21,543 Materials: \$18,474	

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Contracts: \$40,000  Supplemental \$160,257	
1.5.60 Expand support for early learners and transition to kindergarten to be ongoing throughout the year. Focus on students with no pre-school experience.	Cert Salary/Subs: \$139,554 Class Salary: \$ Benefits: \$50,544 Materials: \$13,485 Contracts: \$  Supplemental \$75,000 Title IV \$128,583	Cert Salary/Subs: \$124,589 Class Salary: \$ Benefits: \$46,198 Materials: \$1,636 Contracts: \$  Supplemental \$45,788 Title IV \$126,635
1.5.65 Provide instructional assistants in Kindergarten classrooms at Title 1 schools in order to increase the adult-student instructional time for high need students.	Cert Salary/Subs: \$ Class Salary: \$635,388 Benefits: \$517,329 Materials: \$ Contracts: \$  Title I: Part A \$1,152,717	Cert Salary/Subs: \$ Class Salary: \$578,841 Benefits: \$472,167 Materials: \$ Contracts: \$  Title I: Part A \$1,051,008
1.5.70 Pilot a process for articulation from preschool in order to strengthen the transition of low-income (LI) and students with disabilities into kindergarten.	Cert Salary/Subs: \$19,927 Class Salary: \$ Benefits: \$4,590 Materials: \$ Contracts: \$  Supplemental C/O \$24,517	Cert Salary/Subs: \$3,346 Class Salary: \$25 Benefits: \$776 Materials: \$6,872 Contracts: \$(18)  Supplemental C/O \$11,001
1.5.75 Support general and special education teams through professional learning and collaboration time in order to increase support for students with disabilities in full inclusion programs; examine and refine district policies and practices related to inclusion programs.	Cert Salary/Subs: \$15,296 Class Salary: \$15,000 Benefits: \$4,612 Materials: \$3,520	Cert Salary/Subs: \$ Class Salary: \$ Materials: \$ Contracts: \$

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Contracts: \$17,572	
	Supplemental C/O \$56,000	

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services that were not implemented were expended on other actions and services through the end of the school year. Specifically, budgeted actions and services were adjusted, adapted, abandoned or created based on what was needed to support students (including low-income, English learner and foster/homeless students) families, teachers, and staff during COVID-19. Additional funds that were not allocated in the LCAP for this action were spent as follows:

- Purchase of an online calendar platform that allow students to make online appointments to meet with counselors
- Purchase of a district license for unlimited access to Apex for all school sites, including middle and K-8 grades
- Purchase of literacy kits for English learners and low-income Pre-K and elementary students for distance learning

Remaining funds allocated for this action were not spent due to the impact of COVID-19

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- Naviance professional development training provided via Zoom for counselors at school sites in K-8, middle school, and high schools to enable students to enter high school with 4-year plans and to navigate college/career curriculum
- Naviance training provided to the English Learner Advisory Committee (ELAC), District English Learner Advisory Committee (DELAC), Parent Ambassadors, and American Indian Education PAC (AIEP) to improve services for targeted students
- Credit recovery at all 9 comprehensive high schools with at least 2 periods funded from additional staffing through the district entitlement during the school day and outside
- Increased number of students served in the continuation model by opening a second location on the Encina High School campus; staff housed at both campuses collaborated on best practices and future plans for this model
- Ability of academic intervention team to pivot to an online intervention model in order to support students
- A total of 38 school sites were served with more than 778 students receiving targeted intervention support. 594 students received English language arts (ELA) intervention with 93% making one year of growth or more. 184 students received Math intervention with 64% making one year of growth or more
- Camp Invention summer school for low-income and English learner elementary students was modified for distance learning resulting in funds being used to send literacy kits to 800 Title 1 and English learner students
- A cohort of preschool, transitional kindergarten, and kindergarten teachers collaborated on a pilot program to strengthen the transition of low-income students and students with disabilities from preschool to kindergarten resulting in the development of a first-year plan using best practices, increased teacher communications, preschool students' participation in kindergarten activities, and increased family involvement

- A new student code was created to allow students to remain as students at their home comprehensive school while still being able to be an alternative education student

Identified challenges include:

- Credit recovery assessments as teachers had to create ways to monitor students taking formative and summative assessments
- Due to the nature of the virtual instruction at the comprehensive high school campuses, many students who were enrolled at comprehensive high schools transferred to one of the alternative education schools. Teachers from comprehensive schools were temporarily transferred to help with the influx of new students.
- Academic intervention team was reduced down to 8 due to attrition and a hiring freeze. This resulted in reducing intervention to middle schools and instead focusing on 30 K-6 and K-8 schools
- Academic intervention team scheduling around synchronous learning and students having to log in during intervention times
- The Newcomer six-week summer school program was originally planned for in-person instruction for 500 students. Due to the pandemic, the program was adapted to an online program for a decreased number of targeted students. 218 students were enrolled with a 75% completion rate
- Lack of technology for students and families to participate in Early Childhood Education distance learning programs until Chromebook/tablets could be purchased and distributed
- Decreased attendance and interest in before and after-school academic interventions due to distance learning virtual platform
- Camp Kinder and Camp Invention in-person summer school programs cancelled
- Decreased general education and special education professional learning and collaboration opportunities due to COVID-19 to support students with disabilities in full inclusion programs

Actions/Services not implemented due to COVID-19:

- Camp Kinder and Camp Invention in-person summer school programs

#### **Overall effectiveness:**

When comparing our baseline data to our 2019-2020 actual data, results show a 4.9% decrease in the percentage of elementary students receiving a full course of study. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district did not meet its intended target to maintain 95% or more of elementary students receiving a full course of study.

When comparing our baseline data to our 2019-2020 actual data, results show the district maintained 95% or more of students in grades 6-8 enrolled in core subject areas (English language arts, mathematics, science, and social studies). When comparing our 2019-2020 targets to our 2019-2020 actual data, the district met its intended target to maintain 95% or more of students in grades 6-8 enrolled in core subject areas (English language arts, mathematics, science, and social studies).

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percentage of secondary students enrolled based on graduation requirements in all areas except social studies. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district met its intended targets for secondary students enrolled based on graduation requirements in all areas except social studies.

When comparing our 2019-2020 baseline data to our 2019-2020 actual data, results show an increase of 1.3% in 4-year cohort graduation rates for students in grade 12, with African American, white, Hispanic, English learners, and low-income students showing increases over the baseline

targets. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district overall and its student groups did not meet their intended targets this year.

When comparing our 2019-2020 baseline data to our 2019-2020 actual data, results show a decrease in high school dropout rates by 2.3% with all students decreasing their dropout rates with the exception of foster youth. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district showed overall improvement, but did not meet its target of decreased high school dropout rates with the exception of Hispanic and English learner students.

When comparing our 2019-2020 baseline data to our 2019-2020 actual data, results show an increase of 2 middle school students who dropped out of school. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district had 20 middle school students drop out of school and did not meet its intended target to maintain the number of middle school dropouts to fewer than 20.

When comparing our baseline data to our 2019-2020 actual data, results show an overall decrease in the percentage of elementary students receiving a "1" in English language arts or math as measured on report cards. When comparing our 2019-2020 targets to our 2019-2020 actual data, results show the district overall and for all of the groups did not meet their targets for the year.

When comparing our baseline data to our 2019-2020 actual data, the district overall and all high school student groups, did not show a decrease in the percentage of middle school students receiving 25% or more D/F's on report cards. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district and all high school student groups did not meet their intended targets to decrease the percentage of high school students receiving 25% or more D/F's on report cards.

## Goal 6

Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.

Focus 6: Increase the rate of students graduating college and career ready.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 4: Pupil Achievement (Pupil Outcomes)  
Priority 7: Course Access (Conditions of Learning)  
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: Transition to college programs enrollment

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 1.6.b Access: Increase percent of grade 11 and 12 students taking one or more IB/AP courses.</p> <p><b>19-20</b></p> <p>All: 40.5% AA: 26.2% LI: 26.8% Hisp: 30.2% FY: 15.5% White: 43.1% EL: 12.2% RF: 42.1% HM: 20.7% SD: 12.5%</p>	<p>For the 2019-2020 school year, the percent of grade 11 and 12 students enrolled in one or more International Baccalaureate (IB) or Advanced Placement (AP) courses is as follows: All: 46.3% LI: 35.8% FY: 12.1% EL: 12.9% HM: 25.2% AA: 36.7% Hisp: 42.1% White: 46.9% RF: 52.6% SD: 8.5%</p> <p>The district overall met their target and all groups met their targets except for foster youth students and students with disabilities.</p>
<p><b>Baseline</b></p> <p>All: 30.5% AA: 16.2% LI: 16.8% Hisp: 20.2% FY: 5.5% White: 33.1% EL: 2.2% RF: 32.1% HM: 10.7% SD: 2.5%</p>	
<p><b>Metric/Indicator</b> 1.6.c College Readiness: Increase the rate of seniors college ready/conditionally ready in English language arts and mathematics as measured by the Smarter Balanced (EAP) assessment.</p> <p><b>19-20</b></p> <p>ELA:</p>	<p>For English language arts, the percent of seniors in 2019-20 who are college ready/conditionally ready as measured on the EAP assessment is as follows: All: 53.5% LI: 33.4% FY: 17.6% EL: 1.3% HM: 29.4% AA: 33.1% Hisp: 43.4% White: 57.8% RF: 50.5% SD: 12.6%</p> <p>The district overall and none of the groups met their targets for this year.</p>

Expected	Actual
All: 63.2% AA: 45.4% LI: 48.1% Hisp: 49.7% FY: 44.5% White: 67.1 % EL: 21.0% RF: 53.1% HM: 36.0% SD: 26.9%	For mathematics, the percent of seniors in 2019-20 who are college ready/conditionally ready as measured on the EAP assessment is as follows: All: 31.7% LI: 14.5% FY: 0.0% EL: 3.5% HM: 5.6% AA: 8.8% Hisp: 18.4% White: 36.5% RF: 26.9% SD: 5.8%
Mathematics: All: 38.5% AA: 25.2% LI: 25.6% Hisp: 26.1% FY: 24.0% White: 40.5% EL: 20.4% RF: 35.0% HM: 24.2 % SD: 20.3%	The district overall and none of the groups met their targets for the year.
<b>Baseline</b> ELA: All: 51.2% AA: 27.4% LI: 36.1% Hisp: 37.7% FY: 26.5% White: 55.1% EL: 3.0% RF: 43.1% HM: 18.0% SD: 8.9%	
Mathematics: All: 26.5% AA: 7.2% LI: 13.6% Hisp: 14.1% FY: 6.0% White: 28.5% EL: 2.4% RF: 23.0% HM: 6.2 % SD: 2.3%	
<b>Metric/Indicator</b> 1.6.d College Readiness: Increase number of seniors with a college-ready qualifying score on AP exams. <b>19-20</b> All: 31.9% AA: 24.7% LI: 27.1% Hisp: 28.9% FY: 18.0% White: 34.1% EL: 18.0% RF: 31.0% HM: 21.2% SD: 18.3%	The percent of 2019-20 seniors who received a college ready qualifying score on an AP test at any time during their high school years is as follows: All: 21.1% LI: 8.9% FY: 0.0% EL: 1.3% HM: 3.2% AA: 5.5% Hisp: 13.3% White: 24.4% RF: 16.8% SD: 1.1% The district overall and none of the groups met their targets for the year.

Expected	Actual
<b>Baseline</b> All: 19.9% AA: 6.7% LI: 9.1% Hisp: 10.9% FY: 0.0% White: 22.1% EL: 0.0% RF: 18.0% HM: 3.2% SD: 0.3%	
<b>Metric/Indicator</b> 1.6.e College Readiness: Increase rate of graduates completing A-G requirements. <b>19-20</b> All: 55.4% AA: 45.2% LI: 36.4% Hisp: 41.4% FY: 25.1% White: 57.4% EL: 25.9% RF: 43.1% HM: 24.4% SD: 23.5%	The percent of 2019-20 graduating seniors who completed all of their A-G requirements prior to graduating is as follows: All: 43.7% LI: 30.5% FY: 7.1% EL: 16.9% HM: 20.5% AA: 26.8% Hisp: 35.4% White: 45.6% RF: 46.0% SD: 10.7%  The district overall did not meet their targets and only group that met their targets was the Reclassified English learners.
<b>Baseline</b> All: 43.4% AA :27.2% LI: 18.4% Hisp: 29.4% FY: 7.1% White: 45.4% EL: 7.9% RF: 31.1% HM: NA SD: 5.5%	
<b>Metric/Indicator</b> 1.6.g College Readiness: Increase rate of graduates in all groups completing either A-G requirements or a career/technical sequence capstone course. <b>19-20</b> All: 60.5% AA: 43.6% LI: 43.6% Hisp: 50.4% FY: 25.1% White: 62.4% EL: 30.6% RF: 49.4% HM: 24.0% SD: 26.5%	The percent of 2019-20 graduating seniors who completed all of their A-G requirements or a career technical sequence capstone course prior to graduating is as follows: All: 48.5% LI: 37.8% FY: 10.7% EL: 26.4% HM: 26.5% AA: 29.7% Hisp: 40.5% White: 50.7% RF: 52.7% SD: 17.8%  The district overall and none of the groups except for Reclassified Fluent English learner and homeless students met their targets for the year.
<b>Baseline</b> All: 48.5% AA: 31.6%	

Expected	Actual
LI: 25.6%      Hisp: 35.4% FY: 7.1%      White: 50.4% EL: 12.6%      RF: 37.4% HM: NA      SD: 8.5%	
<b>Metric/Indicator</b> 1.6.h College Readiness: Increase the percentage of targeted students participating in transition to college programs.  <b>19-20</b> Number of Students All: 1991      EL: 60 LI: 1067      HM: 84 FY: 7	As of the end of March 2020, 2351 students have participated in transition to college programs. All: 2351                  EL: 35 LI: 1070                  HM: 87 FY: 6  The district met the targets for overall and for low-income and homeless students.
<b>Baseline</b> 2016-2017 Data: Number of Students All: 1932      EL: 57 LI: 1016      HM: 79 FY: 4	All: All students                  AA: Africian American students LI: Low income students                  Hisp: Hispanic/Latino students FY: Foster youth students                  White: White students EL: English learner students                  RF: Reclassified fluent EL students HM: Homeless students                  SD: Students with disabilities

Actions / Services			
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures	
1.6.5 Implement/refine solutions to course and program access barriers, including accelerated/honors programs and identify student support structures to ensure success once open access is created. Increase access to college visitations and other college-career activities for students in targeted groups.	Cert Salary/Subs: \$552 Class Salary: \$106 Benefits: \$165 Materials: \$29,036 Contracts: \$35,736  Supplemental \$65,595	Cert Salary/Subs: \$ Class Salary: \$269 Benefits: \$39 Materials: \$2,901 Contracts: \$48,685  Supplemental \$51,894	

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.6.10 Evaluate and expand transition to college programs to support students who are first in their family to attend college, with focused recruitment and support mentoring programs focused on underrepresented groups. Programs include AVID, Pipeline to College, Get Focused-Stay Focused, Trio and UCAN. Provide access to college preparation activities (e.g., SAT testing, college visitations, college fairs) for targeted students.	Cert Salary/Subs: \$255,143 Class Salary: \$ Benefits: \$95,157 Materials: \$14,171 Contracts: \$341,611	Cert Salary/Subs: \$218,858 Class Salary: \$ Benefits: \$91,923 Materials: \$1,346 Contracts: \$264,185
1.6.15 Administer PSAT for all 10th and 11th grade students during the school day in order to increase enrollment in advanced coursework and to strengthen the college preparation options for a more diverse student population.	Base \$41,025 Supplemental \$590,057 Supplemental C/O \$75,000	Base \$39,981 Supplemental \$461,331 Supplemental C/O \$75,000
1.6.20 Increase the number of teachers with current training in Advanced Placement (AP) in order to increase the number of course offerings based on student interest.	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$85,000	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$89,068
1.6.25 Pay for partial Advanced Placement/International Baccalaureate (AP/IB) test fees for students needing assistance to increase testing rates of low-income students.	Supplemental \$85,000 Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$15,000	Supplemental \$89,068 Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$6,650
	Base \$15,000 Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$10,622 Contracts: \$62,378	Base \$6,650 Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$56,022

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.6.35 Increasing outreach to middle school students through professional development (PD) opportunities for vertical articulation and industry readiness skills between middle grades and high school high quality Career Technical Education (CTE) programs. With the addition of the College-Career Readiness Counselor, along with the Teacher on Special Assignment (TOSA) for CTE, vertical articulation will be increased.	Supplemental \$73,000 Cert Salary/Subs: \$1,436,821 Class Salary: \$119,881 Benefits: \$714,185 Materials: \$956,661 Contracts: \$429,690 Indirects: \$	Supplemental \$56,022 Cert Salary/Subs: \$1,357,321 Class Salary: \$141,595 Benefits: \$590,033 Materials: \$651,235 Contracts: \$505,553 Capital Outlay: \$174,159 Indirects: \$41,488
1.6.40 Expanding and refining high quality CTE pathways for Introduction to Innovation and Design - Advanced Manufacturing (San Juan HS) and Engineering and Architecture (PLTW, Bella Vista), Information and Communication Technologies (AP Computer Science, Del Campo and Cyber Security, Mira Loma), and Public Services Fire Academy (Del Campo).	Base \$1,933,485 Supplemental C/O \$200,000 Carl D. Perkins Career and Technical Education \$375,714 Career Tech Education Incentive Grant \$1,204,722	Roc/P & CTE Flex \$1,930,458 Supplemental C/O \$200,000 Carl D. Perkins Career and Technical Education \$342,797 Career Tech Education Incentive Grant \$988,129
1.6.45 Improving collaboration and articulation with local agencies and institutes of higher education to increase student career readiness upon completion of high school high quality CTE programs by expanding articulation agreements with post-secondary education.		
1.6.50 Refine practices around recruitment, placement and support strategies for students identified for Advanced Placement/International Baccalaureate (AP/IB) enrollment.	Cert Salary/Subs: \$5,500 Class Salary: \$ Benefits: \$891 Materials: \$ Contracts: \$193,609	Cert Salary/Subs: \$2,700 Class Salary: \$ Benefits: \$437 Materials: \$ Contracts: \$192,562
1.6.55 Expand College-Career specialists to additional high schools, replicating successful practices.	Supplemental C/O \$200,000 Cert Salary/Subs: \$ Class Salary: \$141,296 Benefits: \$101,610 Materials: \$ Contracts: \$	Supplemental C/O \$195,699 Cert Salary/Subs: \$ Class Salary: \$128,091 Benefits: \$95,451 Materials: \$ Contracts: \$

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.6.60 Expand partnerships and volunteer models of mentoring and advocacy for students in targeted groups at all grades.	Supplemental \$242,906 Cert Salary/Subs: \$2,777 Class Salary: \$ Benefits: \$448 Materials: \$ Contracts: \$246,825	Supplemental \$223,542 Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$250,000
1.6.65 Pilot language testing for second language learners to meet world language graduation requirements and reducing barriers to completion of college entrance (a-g) requirements.	Supplemental \$250,050 Cert Salary/Subs: \$3,250 Class Salary: \$ Benefits: \$750 Materials: \$ Contracts: \$6,000	Supplemental 250,000 Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$948
	Supplemental C/O \$10,000	Supplemental C/O \$948

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services were implemented through the end of the school year as planned. Remaining funds allocated for this action were not spent due to the impact of COVID-19.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- The expanded number of college career specialists at additional high school sites allowed specialists to meet with students individually and in small groups to conduct college applications and FAFSA application workshops, to instruct on updating social media accounts, and to arrange virtual presentations with college representatives and armed forces recruiters
- College-career activities to increase access for students in targeted groups with an increased number of student participants
- Partnership with Improve Your Tomorrow (IYT) provided 220 students in grades 7-12 (both in-person and virtually) with wraparound support including student development, weekly tutoring, internships, college tours, and parent engagement/mentorship to help increase the number of young men of color to attend and graduate from college
- Partnership with Sacramento Area Youth Speaks (SAYS) provided mentoring support to 65 students through youth voice,

culturally responsive teaching, and innovative community-university school partnerships. SAYS was expanded to include additional school sites and continued its programs and services virtually once schools closed IYT and SAYS participated in student hangouts to support student mental health during school closure

- 85% of 10th graders and 82% of 11th graders took the PSAT at no cost; results are used to help identify students in diverse student populations who may be interested in taking Advanced Placement courses
- The number of Advanced Placement (AP) trained teachers increased by 25 teachers with the continued emphasis to identify more underrepresented students to take AP courses through Equal Opportunity Schools
- The district partially paid for AP/IB (Advanced Placement/International Baccalaureate) fees for low-income students needing assistance to help increase testing rates
- Enrollment in AP courses continued to grow in 2019-2021 based on partnership with Equal Opportunity Schools (EOS) who work with each of the 9 comprehensive high schools to develop and support Equity teams to support students
- Career Technical Education (CTE) pathways were expanded to include a fourth middle school pathway, additional CTE opportunities were offered, articulation agreements with post-secondary were expanded, and a CTE fair was provided to all middle school and k-8 students to increase student career readiness upon high school completion

Identified challenges include:

- Due to pandemic restrictions, activities such as field trips, conferences, and professional development, had to be modified to help evaluate and expand transition to college programs to support students who are first in their family to attend college

Actions/Services not implemented due to COVID-19:

- 3 in-person college tours
- Pilot language testing program for second language learners to meet world language graduation requirements was suspended and the inability of contracted vendors to offer remote proctoring

#### **Overall effectiveness:**

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percentage of students in grades 11 and 12 taking one or more Advanced Placement/International Baccalaureate (AP/IB). When comparing our 2019-2020 targets to our 2019-2020 actual data, the percentage of students in grades 11 and 12 taking one or more AP/IB courses, the district overall and all students except foster youth and students with disabilities met their targets.

When comparing our baseline data to our 2019-2020 actual data, results show the district overall and all student groups, except low-income, foster youth and English learners increased the rate of seniors college ready/conditionally in English language arts as measured by the Smarter Balanced (EAP) assessment and the district overall and all student groups except foster/homeless youth increased the rate of seniors college ready/conditionally in mathematics as measured by the Smarter Balanced (EAP) assessment. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district overall and none of the student groups met their intended targets to increase the rate of seniors college ready/conditionally in English language arts and mathematics as measured by the Smarter Balanced (EAP) assessment.

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the number of seniors with a college-ready qualifying Advanced Placement (AP) score. When comparing our 2019-2020 targets to our 2019-2020 actual data, results show the district overall and none of its student groups showed an increase in the number of seniors with a college-ready qualifying AP score.

When comparing our baseline data to our 2019-2020 actual data, results show the district overall and all student groups except African American, increased its percentage of graduating seniors who completed all of their A-G requirements prior to graduating. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district overall and all student groups except reclassified English learners, did not meet its intended targets to increase its percentage of graduating seniors who completed all of their A-G requirements prior to graduating.

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percentage of targeted students participating in transition to college programs for low-income, foster youth, and homeless students. When comparing our 2019-2020 targets to our 2019-2020 actual data, results show the district overall and none of its student groups except low-income and homeless students, met its overall target for student participation in transition to college programs.

## Goal 7

Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.  
 Focus 7: Ensure site resources are allocated to meet the unique academic and social-emotional needs of students within a local context.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 2: State Standards (Conditions of Learning)  
 Priority 4: Pupil Achievement (Pupil Outcomes)  
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: SPSA Alignment

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b>                      1.7.b Student Performance: All sites will write a School Plan for Student Achievement (SPSA) based on an analysis of data from 8 state priority areas.</p> <p>Note: Academic, engagement, and climate indicators represented in other goal-focus areas will also be impacted by the actions/services in this focus</p> <p><b>19-20</b>                      Maintain 100%</p> <p><b>Baseline</b>                      2016-2017: 100% of the Schools</p>	<p>All of the sites have an approved School Plan for Student Achievement (SPSA) for the 2019-2020 school year based on their data from the state priority areas (approved at the December 10, 2019 board meeting). The district met the target for the year.</p>

### Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.7.10 Continue “Administrative-Instructional/Climate Support specialist” as needed at highest poverty Title I sites.	Cert Salary/Subs: \$1,460,149 Class Salary: \$ Benefits: \$503,905 Materials: \$ Contracts: \$	Cert Salary/Subs: \$1,555,418 Class Salary: \$ Benefits: \$563,914 Materials: \$ Contracts: \$

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Supplemental \$1,964,054	Supplemental \$2,119,332
1.7.15 Continue support personnel assigned to Title I elementary sites (instructional coaches, intervention teachers, etc.) as determined by site.	Cert Salary/Subs: \$1,514,596	Cert Salary/Subs: \$1,511,896
	Class Salary: \$	Class Salary: \$
	Benefits: \$634,918	Benefits: \$586,963
	Materials: \$	Materials: \$
	Contracts: \$	Contracts: \$
	Title I: Part A \$2,149,514	Title I: Part A \$2,098,859
1.7.20 Provide each school site with a per-unduplicated-pupil allocation to be used for site-level actions/services aligned to School Plan for Student Achievement (SPSA) and Local Control and Accountability Plan (LCAP) goals in support of the identified student groups (allocation reevaluated each year based on CalPADS enrollment). SPSA objectives and actions will (a) address school climate indicators and (b) services/supports for Local Control Funding Formula (LCFF) targeted groups along with district targeted groups. Augment reduced funding to Title 1 sites to ensure program consistency at highest need sites. Continue training for site councils to ensure consistency with district LCAP.	Cert Salary/Subs: \$1,357,246 Class Salary: \$558,548 Benefits: \$909,899 Materials: \$1,927,651 Contracts: \$707,376	Cert Salary/Subs: \$657,738 Class Salary: \$562,553 Benefits: \$523,773 Materials: \$630,267 Contracts: \$597,142
	Supplemental \$4,830,740	Supplemental \$2,971,473
	Supplemental C/O \$629,980	
1.7.30 Implement school-community partnerships that support academic growth and college-career readiness of students in targeted groups.	Cert Salary/Subs: \$ Class Salary: \$45,319 Benefits: \$24,907 Materials: \$26,594 Contracts: \$15,420	Cert Salary/Subs: \$3,612 Class Salary: \$46,329 Benefits: \$25,638 Materials: \$6,200 Contracts: \$10,773
	Supplemental \$112,240	Supplemental \$92,552
1.7.35 Plan, implement and evaluate changes to the staffing and instructional models focused on addressing the intense needs of the Dyer-Kelly population. Provide intensive support to strengthen tier 1, 2 and 3 services to meet the needs of all learners and improved student achievement.	Cert Salary/Subs: \$627,596 Class Salary: \$ Benefits: \$264,579 Materials: \$	Cert Salary/Subs: \$614,998 Class Salary: \$ Benefits: \$240,316 Materials: \$23,119

<b>Planned Actions/Services</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>
	Contracts: \$21,200 Title I: Part A \$913,375	Contracts: \$ Title I: Part A \$878,433
1.7.40 Continue embedded support for the analysis, restructuring and implementation of high need Title 1 schools.	Cert Salary/Subs: \$ Class Salary: \$121,308 Benefits: \$63,758 Materials: \$ Contracts: \$500  Supplemental \$185,566	Cert Salary/Subs: \$ Class Salary: \$98,987 Benefits: \$48,457 Materials: \$ Contracts: \$  Supplemental \$147,444

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services were implemented through the end of the school year as planned. Remaining funds allocated for this action were not spent due to the impact of COVID-19.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- Personnel assigned to Title 1 elementary sites were instrumental in providing intervention support to struggling students and or experiencing learning loss due to the pandemic
- Although briefly interrupted by school closure, school-based support for the analysis, restructuring, and implementation for identified high need Title 1 schools continued. Work included collaborative research to investigate separating middle and high school at the Encina Preparatory High School campus, modifications to the co-teacher model at Dyer-Kelly Elementary School, and weekly collaborative meetings to address issues such as technology access, food distribution, mental health support, and communication
- A new Family and School Problem Resolution coordinator position was created in the district as part of the Family and Community Engagement (FACE) team
- The Family and Community Engagement team coordinated outreach to new and existing partners that supported over 55 district schools, impacting 3,000 students and 960 families, and generated over 1,100 volunteer connections through all school sites
- Title I sites received instructional support from 8 elementary and K-8 Administrative Instructional Specialists, 2 middle school Administrative Instructional Specialists, and 2 high school Administrative Instructional Specialists to address the unique needs of the highly diverse schools and families

- A co-teaching model with an intentional focus on language development was put in place at Dyer-Kelly Elementary School to address the intense needs of its students
- 2 newcomer classes serve grades 2-5 at Dyer-Kelly Elementary School focusing on intensive language instruction resulting in a greater level of differentiated support for their language and social needs

Identified challenges include:

- Intervention support scheduling due to competing time frames of synchronous classes
- Effective collaboration for school-based support; protocols were put in place to ensure inclusion of multiple voices in the process

Actions/Services not implemented due to COVID-19:

- Most Valuable Partner event was not hosted

**Overall effectiveness:**

Support for schools with the highest densities of targeted students continued, including climate specialists, academic supports, and administrative instructional assistants. Site use of Local Control Funding Formula (LCFF) Supplemental funds is documented in the School Plans for Student Achievement (SPSAs) and continues to be carefully monitored to ensure alignment with use for targeted students at all schools. All school sites had a Board-approved SPSA based on an analysis of data from the 8 State Priority Areas.

## Goal 8

- Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.
- Focus 8: Ensure a comprehensive system of support for implementing content standards and quality instruction through the use of research-based strategies and culturally and linguistically responsive practices.

State and/or Local Priorities addressed by this goal:

- State Priorities:
- Priority 1: Basic (Conditions of Learning)
  - Priority 2: State Standards (Conditions of Learning)
  - Priority 6: School Climate (Engagement)
  - Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities:

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 1.8.a Materials: Maintain 100% sufficiency with instructional materials. <b>19-20</b> Maintain 100%</p> <p><b>Baseline</b> 100%</p> <p><b>Metric/Indicator</b> 1.8.b Standards: Increase implementation of Common Core, ELD, and NGSS (to 85% in each area). <b>19-20</b> ELA: 85% Mathematics: 85% NGSS: 60% ELD: 85%</p> <p><b>Baseline</b> ELA: 75% Mathematics: 78% NGSS: 20% ELD: 32%</p>	<p>The district maintained 100% sufficiency (reported at the board meeting on September 24, 2019). The district met the target for this year.</p> <p>Based on the standards implementation survey administered in March 2020, rates are as follows: ELA: Above 85% Mathematics: Above 85% NGSS (Science): Below 60% ELD (English Development): Below 85%</p> <p>The district met the targets for English language arts and mathematics but did not meet the targets for NGSS (Science) or ELD (English language development).</p>

<b>Expected</b>	<b>Actual</b>
<b>Metric/Indicator</b> 1.8.c Standards: Increase the number of teachers trained in social justice.  <b>19-20</b> 73 teachers  <b>Baseline</b> 2016-17: 28 teachers	The district has trained a total of 233 teachers on social justices. The district met the target for the year.

<b>Actions / Services</b>		
<b>Planned Actions/Services</b>	<b>Budgeted Expenditures</b>	<b>Actual Expenditures</b>
1.8.5 Reduce class size to 26:1 in TK through grade 5 classes at all schools.	Cert Salary/Subs: \$8,526,734 Class Salary: \$ Benefits: \$3,659,819 Materials: \$ Contracts: \$  Base \$12,186,553	Cert Salary/Subs: \$3,838,325 Class Salary: \$ Benefits: \$1,634,638 Materials: \$ Contracts: \$  Base \$5,472,963
1.8.10 Maintain curricular program specialists in English, math, and science and at least 5 Teachers on Special Assignments (TOSAs) to provide support to schools in instructional practice, assessment and curriculum aligned to new standards; provide additional support in targeted areas as need is indicated (primary reading, math, science).	Cert Salary/Subs: \$890,085 Class Salary: \$ Benefits: \$309,852 Materials: \$8,860 Contracts: \$  Base \$226,210 Supplemental \$450,015 Supplemental C/O \$104,631 Title II \$202,639 1x money \$225,302	Cert Salary/Subs: \$938,795 Class Salary: \$ Benefits: \$333,629 Materials: \$ Contracts: \$41,237  Base \$271,892 Supplemental \$478,271 Supplemental C/O \$106,949 Title II \$218,590 Professional Development Supp \$237,959

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.8.20 Pilot and select new instructional materials which are Next Generation Science Standards (NGSS) aligned for grades TK-5 and 9-12; support the implementation of new standards-aligned science materials in grades 6-8.	Cert Salary/Subs: \$35,567 Class Salary: \$ Benefits: \$6,957 Materials: \$12,472 Contracts: \$55,154	Cert Salary/Subs: \$6,420 Class Salary: \$ Benefits: \$1,694 Materials: \$6,360 Contracts: \$8,499
	Base \$110,150	Base \$22,973
1.8.30 Partner with California State University, Sacramento (CSUS), to increase capacity of an interdisciplinary team of teachers to enhance student learning through civic engagement, economic empowerment, social status and societal roles (25 teachers/cohort). Provide to elementary and social studies teachers teaching tolerance professional development: Social Justice Standards-Critical Practices of Anti-Bias Education.	Cert Salary/Subs: \$70,563 Class Salary: \$ Benefits: \$15,642 Materials: \$10,081 Contracts: \$70,308	Cert Salary/Subs: \$50,775 Class Salary: \$ Benefits: \$10,123 Materials: \$2,156 Contracts: \$89,935
	Supplemental \$166,594	Supplemental \$152,989
1.8.40 Build assessment literacy through the use of common assessments and formative assessments practices. Refine and calibrate use of common assessments and/or formative assessment practices at school sites.	Cert Salary/Subs: \$16,321 Class Salary: \$ Benefits: \$3,759 Materials: \$4,140 Contracts: \$4,000	Cert Salary/Subs: \$3,320 Class Salary: \$ Benefits: \$762 Materials: \$285 Contracts: \$505
	Base \$28,220	Base \$4,872
1.8.45 Ensure alignment between classroom instruction and intervention and enrichment for targeted students through after-school programs at selected school sites with Bridges/ASSETs programs.	Cert Salary/Subs: \$57,157 Class Salary: \$ Benefits: \$13,172 Materials: \$ Contracts: \$	Cert Salary/Subs: \$17,991 Class Salary: \$ Benefits: \$4,138 Materials: \$ Contracts: \$
	Supplemental \$70,329	Supplemental \$22,129
1.8.50 Continue to provide direct support to schools including:	Cert Salary/Subs: \$265,879	Cert Salary/Subs: \$273,980

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<ul style="list-style-type: none"> <li>Supporting teacher understanding of use of data and evidence to improve student learning</li> <li>Coaching for literacy and use of data</li> <li>Conducting regular administrator meetings to include analysis of district and school site data to improve student learning for all subgroups</li> <li>Coordination and oversight of instructional program to ensure coherency and effectiveness</li> <li>Working with all impacted instructional stakeholders collaboratively to identify expected student outcomes and how progress will be measured in order to evaluate the Local Control and Accountability Plan (LCAP) actions/services for effectiveness</li> </ul> <p>Pilot a data system that allows for referring, assigning, tracking, and reporting on student interventions and supports in order to close achievement gaps and provide effective services.</p>	Class Salary: \$289,550 Benefits: \$272,221 Materials: \$43,250 Contracts: \$137,865 Indirects: \$  Base \$80,437 Supplemental \$808,328 Supplemental C/O \$120,000	Class Salary: \$230,136 Benefits: \$198,565 Materials: \$3,518 Contracts: \$134,240 Indirects: \$1,135,342  Base \$ Supplemental \$1,856,444 Supplemental C/O \$119,337

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services were implemented through the end of the school year as planned. Remaining funds allocated for this action were not spent due to the impact of COVID-19.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- The district continues building an increased capacity of an interdisciplinary team of teachers to enhance student learning through civic engagement, tolerance training, and social justice standards and anti-bias education. Advanced Social Justice Institute completed its second cohort of a 2-year teacher leadership program integrating social justice into content curriculum. Additionally, 140 teachers attended the Museum of Tolerance training. Social Justice Standards training continued virtually upon school closures
- Professional Learning and Innovation program specialists continued to provide support (via Zoom) to schools in instructional practice, in assessment and curriculum aligned to standards, and targeted support in areas of need, primarily, English, math, and science. Switching to a virtual platform allowed more teachers to attend training and receive additional support; virtual training will remain a continued option
- The 2019-2020 school year marked another phase in reducing class size in grades TK-5. Human resources recruited and hired additional teachers to support this reduction
- Grades 6-8 teachers received support on how to use the specially designed at-home, Amplify Science, to enhance distance learning

**Identified challenges include:**

- All 29 sites for the Bridges After-School/ASSETS programs closed due to the pandemic. Prior to closure, this program served approximately 3,000 students with homework support, enrichment/disguised learning, and social support ensuring alignment between classroom instruction and intervention and enrichment for targeted students. Staff pivoted to providing services through virtual platforms and reached out to students and their families trying to identify needs and provide remote support
- The pilot and adoption process for the new high school Next Generation Science Standards (NGSS) courses was put on hold due to the pandemic. After a full pilot process trying out 3 different sets of instructional materials, TWIG Science was selected but due to the pandemic, adoption of these instructional materials was put on hold

**Actions/Services not implemented due to COVID-19:**

- Advanced Social Justice Institute 2-day professional development
- Multicultural conference at California State University, Sacramento
- Adoption of TWIG Science instructional materials and the new high school Next Generation Science Standards (NGSS) courses

**Overall effectiveness:**

The actions and services included in this section are intended to support the instructional program across all schools to better meet the needs of each student. When comparing our baseline data to our 2019-2020 actual data, results show the district maintained 100% sufficiency with instructional materials. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district maintained 100% sufficiency with instructional materials.

When comparing our baseline data to our 2019-2020 actual data, the district increased the number of teachers trained in social justice by 45 teachers. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district exceeded its intended target of 73 teachers trained in social justice by 150 teachers.

When comparing our baseline data to our 2019-2020 actual data, the district increased implementation of common core, English language development, and Next Generation Science Standards (NGSS). When comparing our 2019-2020 targets to our 2019-2020 actual data, the district met the targets for English language arts and mathematics but did not meet the targets for NGSS or English language development.

## Goal 9

Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.

Focus 9: Ensure highly qualified and effective certificated and classified staff.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 1: Basic (Conditions of Learning)  
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: Teachers served by CTS, trained on SPG

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 1.9.a Mis-assigned Teachers: 4 fewer teachers mis-assigned (to a goal of 19 districtwide).</p> <p><b>19-20</b> 19 teachers</p> <p><b>Baseline</b> 23 teachers</p>	The district had 0 teachers misassigned according to the definitions used in the School Accountability Report Card (SARC). The district met the target for the year.
<p><b>Metric/Indicator</b> 1.9.b Serve 100% of the first and second year teachers hired before January 1st of each year.</p> <p><b>19-20</b> Maintain 100%</p> <p><b>Baseline</b> 2016-2017: 100%</p>	As of January 1, 2020, 100% of the 1st and 2nd year teachers with preliminary credentials are being served by the Center for Teacher Support. The district met the target for the year.
<p><b>Metric/Indicator</b> 1.9.c Qualified Teachers: Train at least 30% of teachers on the new System of Professional Growth (SPG) (to 90%).</p> <p><b>19-20</b> Maintain 90%</p> <p><b>Baseline</b> 2016-2017: 34%</p>	As of the end of the first semester, over 90% of the teachers required to be trained this year in the System of Professional Growth (SPG) have been trained. The district met the target for the year.

Expected	Actual
<p><b>Metric/Indicator</b>            1.9.d Diverse Staff: Increase the degree to which districtwide staff reflect the ethnic diversity of the student population.</p> <p><b>19-20</b>            Increase diversity of classified and certificated staff by 0.5% each to 19.3% (certificated staff) and 28.3% (classified staff).</p> <p><b>Baseline</b>            2017-2018: 18.8% of certificated staff and 27.8% of classified staff identify with an ethnic group other than white.</p>	<p>The percentage of ethnically diverse students and staff (those identifying with an ethnicity other than white) is 49.3% students, 26.0% classified staff and 21.0% certificated staff.</p> <p>The district met the target for the year for certificated staff but not for classified staff.</p>

<b>Actions / Services</b>		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
1.9.5 Provide highly effective certificated and classified staff who support all schools.	Cert Salary/Subs: \$136,531,961 Class Salary: \$38,202,555 Benefits: \$78,384,259 Materials: \$ Contracts: \$  Base \$253,118,775	Cert Salary/Subs: \$60,033,873 Class Salary: \$17,368,249 Benefits: \$31,773,205 Materials: \$ Contracts: \$  Base \$109,175,327
1.9.10 Provide services through the Center for Teacher Support (CTS) for: <ul style="list-style-type: none"> <li>• First/second-year teachers (Induction)</li> <li>• Veteran teachers needing support</li> <li>• Teachers with emergency/intern credentials</li> </ul>	Cert Salary/Subs: \$1,021,258 Class Salary: \$20,869 Benefits: \$378,189 Materials: \$37,846 Contracts: \$32,369  Base \$263,840 Supplemental \$122,257 Title II \$1,104,434	Cert Salary/Subs: \$1,027,825 Class Salary: \$16,029 Benefits: \$380,579 Materials: \$5,863 Contracts: \$21,887  Base \$230,812 Supplemental \$124,466 Title II \$1,096,905

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<p>1.9.20 Implement a System of Professional Growth (SPG) designed to foster reflective veteran practitioners who are continuously improving teacher practice in order to increase student learning:</p> <ul style="list-style-type: none"> <li>• 10 teacher facilitators</li> <li>• Training costs</li> </ul>	<p>Cert Salary/Subs: \$1,496,111  Class Salary: \$34,877  Benefits: \$571,690  Materials: \$29,909  Contracts: \$62,408</p> <p>Base \$1,543,426  Supplemental C/O \$269,388  1x money \$382,181</p>	<p>Cert Salary/Subs: \$1,305,759  Class Salary: \$30,141  Benefits: \$520,524  Materials: \$6,442  Contracts: \$15,105</p> <p>Base \$1,521,592  Supplemental C/O \$266,822  Professional Development Supp \$89,557</p>
<p>1.9.25 Improve recruitment and retention efforts focused on increasing diversity of staff members who represent our student populations; examine and revise policies, regulations and practices to actively recruit diverse staff.</p>	<p>Cert Salary/Subs: \$8,220  Class Salary: \$7,396  Benefits: \$4,492  Materials: \$14,164  Contracts: \$38,050</p> <p>Supplemental C/O \$72,322</p>	<p>Cert Salary/Subs: \$4,698  Class Salary: \$3,895  Benefits: \$1,595  Materials: \$1,811  Contracts: \$42,125</p> <p>Supplemental C/O \$54,124</p>

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services were implemented through the end of the school year as planned. Remaining funds allocated for this action were not spent due to the impact of COVID-19.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- Human Resources staff have participated in various recruitment events in a continuing effort to recruit and retain highly effective and ethnically diverse staff
- The district implemented a formalized onboarding process for instructional assistants, custodians, and Nutrition Services employees
- 2 Career Development Conferences were offered during the year
- Human Resources conducted 1:1 career coaching sessions. Participating staff explored professional interests and goals,

received resume feedback, practiced interview skills and heard information about job opportunities and pathways within the district

- Staff Diversity Alliance, an employee resource group, met 3 times this year to build community and supports
- The district's Center for Teacher Support and the System for Professional Growth continues to mentor and support 1st and 2nd-year teachers as well as veteran teachers

Actions/Services not implemented due to COVID-19:

- A third career development session to improve recruitment and retention

**Overall effectiveness:**

Efforts to ensure a highly qualified, diverse and effective staff continue to center around hiring and supporting qualified staff. When comparing our baseline data to our 2019-2020 actual data, the district decreased the number of teachers misassigned. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district met its intended target by having zero teachers misassigned.

When comparing our baseline data to our 2019-2020 actual data, the district served 100% of 1st and 2nd-year teachers through the Center for Teacher Support. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district met its intended target to serve 100% of 1st and 2nd-year teachers through the Center for Teacher Support.

When comparing our baseline data to our 2019-2020 actual data, the district increased the percentage of teachers trained on the new System of Professional Growth by over 55%. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district met its intended target to train 90% of teachers on the new System of Professional Growth.

When comparing our baseline data to our 2019-2020 actual data, the district increased the diversity of certificated staff to reflect the ethnic diversity of our student population but it did not increase the diversity of classified staff to reflect the ethnic diversity of our student population.

When comparing our 2019-2020 target to our 2019-2020 actual data, the district met its intended target to increase the diversity of certificated staff to reflect the ethnic diversity of our student population but it did not meet its intended target to increase the diversity of classified staff to reflect the ethnic diversity of our student population.

## Goal 10

Goal 2: Foster respectful, equitable, collaborative, and reflective school and district cultures that ensure academic success and social-emotional well-being for each student.

Focus 1: Increase students' engagement in and connectedness to school through student-driven, engaging, and relevant classes and activities.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 5: Pupil Engagement (Engagement)  
Priority 6: School Climate (Engagement)

Local Priorities:

### Annual Measurable Outcomes

<b>Expected</b>	<b>Actual</b>
<p><b>Metric/Indicator</b> 2.1.a Climate: Increase the percent of schools with at least 75% of staff, students and parents indicating agree or strongly agree on the district surveys regarding student connectedness and meaningful participation (to 95%).</p> <p><b>19-20</b> Parents: 95% of schools Staff: 95% of the schools Students: 95% of the schools</p> <p><b>Baseline</b> Parents: 84% of schools Staff: 51% of the schools Students: 43% of the schools</p>	<p>On the 2019-2020 district surveys (completed in January 2020), the percent of schools with at least 75% of the participants indicating they agree or strongly agree with the statements related to student connectedness and meaningful participation are as follows:</p> <p>Parents: 92.1% Staff: 73.0% Students: 50.8%</p> <p>The district did not meet the targets for this year.</p>
<p><b>Metric/Indicator</b> 2.1.b Climate: Increase the percent of schools with at least 75% of staff, students and parents indicating agree or strongly agree on the district surveys regarding high expectations and caring relationships (to 95%).</p> <p><b>19-20</b> Parents: 95% of schools Staff: 95% of the schools Students: 95% of the schools</p>	<p>On the 2019-2020 district surveys (completed in January 2020), the percent of schools with at least 75% of the participants indicating they agree or strongly agree with the statements related to high expectations and caring relationships are as follows:</p> <p>Parents: 93.6% Staff: 85.7% Students: 76.2%</p>

Expected	Actual
<b>Baseline</b> Parents: 91% of schools Staff: 81% of the schools Students: 62% of the schools	The district did not meet the targets for this year.

<b>Actions / Services</b>		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2.1.5 Support multiple seasons of middle school sports at all middle schools.	Cert Salary/Subs: \$16,000 Class Salary: \$16,000 Benefits: \$5,997 Materials: \$ Contracts: \$  Base \$37,997	Cert Salary/Subs: \$2,657 Class Salary: \$7,171 Benefits: \$1,582 Materials: \$ Contracts: \$  Base \$11,410
2.1.10 Increase/deepen arts programs and arts integration at schools with over 40% of targeted students who have lower arts quotients.	Cert Salary/Subs: \$27,920 Class Salary: \$27,372 Benefits: \$10,342 Materials: \$7,307 Contracts: \$34,028  Base \$22,448 Supplemental \$84,521	Cert Salary/Subs: \$20,528 Class Salary: \$53,887 Benefits: \$10,106 Materials: \$ Contracts: \$18,585  Base \$18,585 Supplemental \$84,521
2.1.15 Expand/refine courses, programs, clubs, and activities that address student interests.	Cert Salary/Subs: \$758 Class Salary: \$ Benefits: \$174 Materials: \$22,080 Contracts: \$10,000  Base \$33,012	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$17,100  Base \$17,100

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services that were not implemented were expended on other actions and services through the end of the school year. Specifically, budgeted actions and services were adjusted, adapted, abandoned or created based on what was needed to support students (including low-income, English learner and foster/homeless students) families, teachers, and staff during COVID-19. Additional funds that were not allocated in the LCAP for this action were spent as follows:

- Purchase of supplies, instructional aides, and instructional licenses for drama, vocal and instrument music programs to support distance learning

Remaining funds allocated for this action were not spent due to the impact of COVID-19

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- School sites continue to increase its number of student interest clubs including the addition of Capital Therapy Dogs and African American Boys' Mentoring Program and Neighborhood Learning Project Outreach
- Middle School wrestling program added an additional school site this year and reflects an increase of 11 students over last year
- A full complement of leadership staff for the various content areas including art, music, theatre, and physical education
- Development of a central district music library for both instrumental and vocal music to increase student exposure to quality music literature while reducing costs

Identified challenges include:

- Due to COVID-19 and resulting distance learning, participation in before and after-school arts programs was reduced by over 90% resulting in the inability to meet its goal to increase/deepen arts programs and arts integration at schools with over 40% of targeted students who have lower arts quotients.

Actions/Services not implemented due to COVID-19:

- Track and Field season was cancelled
- Inability to hold district arts events including honor group performance, San Juan Sings, Arts Explosion, Kids Art, and several Arts galleries

### Overall effectiveness:

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percent of students (+7.8%), parents (+8.1%), and staff (+22%) in schools with at least 75% of participation indicating they agree or strongly agree on the district surveys regarding student connectedness and meaningful participation. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district did not meet its intended targets in the percentage of schools with at least 95% of students, parents and staff indicating they agree or strongly agree on the district surveys regarding student connectedness and meaningful participation in all groups.

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percent of students (+14.2%), parents (+2.6%), and staff (+4.7%) in schools with at least 75% of participation indicating they agree or strongly agree on district surveys regarding high

expectations and caring relationships. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district did not meet its intended targets in the percentage of schools with at least 95% of students, parents and staff indicating they agree or strongly agree on district surveys regarding high expectations and caring relationships.

## Goal 11

Goal 2: Foster respectful, equitable, collaborative, and reflective school and district cultures that ensure academic success and social-emotional well-being for each student.

Focus 2: Develop and support patterns of regular attendance for all students.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 5: Pupil Engagement (Engagement)

Local Priorities:

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 2.2.a Attendance: Increase attendance rates (to 95%).</p> <p><b>19-20</b> All: 95.0% AA: 93.0% LI: 94.2% Hisp: 95.0% FY: 91.1% White: 95.0% EL: 95.0% RF: 95.0% HM: 92.3% SD: 94.0%</p> <p><b>Baseline</b> All: 94.5% AA: 92.2% LI: 93.4% Hisp: 94.2% FY: 89.9% White: 94.7% EL: 94.7% RF: 96.0% HM: 91.5% SD: 93.2%</p>	<p>The attendance rates as of March 13, 2020 were as follows:</p> <p>All: 95.1% AA: 93.0% LI: 94.5% Hisp: 94.6% FY: 91.8% White: 95.4% EL: 95.4% RF: 96.7% HM: 91.5% SD: 93.4%</p> <p>Overall, the district met the target for this year. English learners, Low-income, Reclassified English learners, African American and white students also met their targets for the year.</p>
<p><b>Metric/Indicator</b> 2.2.b Attendance: Reduce percent of students who are chronically absent (to less than 5%).</p> <p><b>19-20</b> All: 4.9% AA: 5.8% LI: 5.1% Hisp: 4.9% FY: 15.4% White: 4.9% EL: 4.9% RF: 4.9% HM: 5.7% SD: 5.6%</p>	<p>As of March 13, 2020, the percent of students who are chronically absent was as follows:</p> <p>All: 13.3% AA: 26.4% LI: 17.7% Hisp: 15.4% FY: 26.3% White: 10.9% EL: 11.5% RF: 6.0% HM: 32.6% SD: 20.8%</p>

Expected	Actual										
<b>Baseline</b> All: 16.5% AA: 29.8% LI: 21.1% Hisp: 17.2% FY: 39.4% White: 14.4% EL: 14.8% RF: 9.3% HM: 29.7% SD: 21.6%	<p>The district overall and all of the groups did not meet their targets for the year.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">All: All students</td> <td style="width: 50%;">AA: Africian American students</td> </tr> <tr> <td>LI: Low income students</td> <td>Hisp: Hispanic/Latino students</td> </tr> <tr> <td>FY: Foster youth students</td> <td>White: White students</td> </tr> <tr> <td>EL: English learner students</td> <td>RF: Reclassified fluent EL students</td> </tr> <tr> <td>HM: Homeless students</td> <td>SD: Students with disabilities</td> </tr> </table>	All: All students	AA: Africian American students	LI: Low income students	Hisp: Hispanic/Latino students	FY: Foster youth students	White: White students	EL: English learner students	RF: Reclassified fluent EL students	HM: Homeless students	SD: Students with disabilities
All: All students	AA: Africian American students										
LI: Low income students	Hisp: Hispanic/Latino students										
FY: Foster youth students	White: White students										
EL: English learner students	RF: Reclassified fluent EL students										
HM: Homeless students	SD: Students with disabilities										

Actions / Services		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2.2.5 Provide health care/immunization services to qualifying families by continuing the immunization clinic at San Juan Central for income-eligible families and the partnership with ELICA's Health On Wheels (HOW) that provides health care services at targeted high-poverty schools.	Cert Salary/Subs: \$9,058 Class Salary: \$13,000 Benefits: \$9,624 Materials: \$7,568 Contracts: \$  Supplemental \$39,250	Cert Salary/Subs: \$11,473 Class Salary: \$8,726 Benefits: \$8,148 Materials: \$ Contracts: \$  Supplemental \$28,347
2.2.15 Increase and monitor site-based attendance incentives for sites to reduce instructional time lost due to office referrals, to increase their student attendance on traditionally high absentee days, and their overall attendance rates from year to year. Support schools in developing strategies which stress the connection between attendance and academic success.	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$57,000 Contracts: \$  Block Grant \$57,000	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$12,862 Contracts: \$2,499  Base \$15,361
2.2.20 Ensure that staff are able to provide culturally appropriate support and interventions to the most chronically absent students and	Cert Salary/Subs: \$	Cert Salary/Subs: \$

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<p>their families, with special attention to students who are homeless or in transitional housing; coordinate in conjunction with the Multi-Tiered System of Supports (MTSS) to better meet the needs of targeted students/families.</p>	<p>Class Salary: \$288,930      Benefits: \$163,886      Materials: \$24,177      Contracts: \$70,404      Indirects: \$6,277</p> <p>Supplemental \$378,674      Title X (McKinney-Vento)      \$175,000</p>	<p>Class Salary: \$282,880      Benefits: \$169,895      Materials: \$6,934      Contracts: \$7,006      Indirects: \$5,818</p> <p>Supplemental \$310,319      Title X (McKinney-Vento)      \$162,214</p>
<p>2.2.25 Continuing transportation for homeless families, as a strategy to increase attendance and expanding transportation to targeted schools and targeted student demographics.</p>	<p>Cert Salary/Subs: \$      Class Salary: \$46,736      Benefits: \$42,182      Materials: \$2,614      Contracts: \$45,000</p> <p>Supplemental C/O \$136,532</p>	<p>Cert Salary/Subs: \$      Class Salary: \$46,278      Benefits: \$34,521      Materials: \$      Contracts: \$5,838</p> <p>Supplemental C/O \$86,637</p>

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff. Funds budgeted for actions and services were implemented through the end of the school year as planned. Remaining funds allocated for this action were not spent due to the impact of COVID-19.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- Slight increase in year-to-date attendance from prior year
- Slight decrease in chronic absence rate (19.86%) for Kindergarten students compared to the prior year (20.2%)
- Connections made with McKinney-Vento (MKV) families through regular community outreach (Sacramento Kings, District Attorney, Sacramento Literacy Movement with the Sacramento Library Foundation, and the Campaign for Grade 1 Level Reading) to support homeless/foster youth to succeed in school
- Kindergarten communication project focused on English learner (EL) families with outreach in translations in all supported languages including resources for MKV families.

- Connecting Identified MKV families living in transition to support services at site meetings and School Attendance Review Board (SARB) meetings
- Increased attendance at targeted sites by providing transportation for McKinney-Vento students with 45% of the students receiving transportation support showing continued attendance and 26% of students demonstrating excellent attendance

Identified challenges include:

- Decrease in tutoring services and decrease in supplies purchased for students to be successful in school

Actions/Services not implemented due to COVID-19:

- Site-based attendance incentives discontinued due to distance learning instead of in-person instruction
- 3 remaining immunization scheduled clinics cancelled resulting in decreased students immunized in the 2019-2020 school year (147) compared to students immunized in the prior year (345)

Overall effectiveness:

When comparing our baseline data to our 2019-2020 actual data, results show an increase in attendance for the district overall and all student groups. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district overall and all student groups except Hispanic, homeless, and students with disabilities met its intended targets to increase attendance.

When comparing our baseline data to our 2019-2020 actual data, the district decreased the percent of chronically absent students overall and in all student groups except homeless students. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district overall and all student groups did not meet its intended targets to reduce the percent of chronically absent students.

## Goal 12

- Goal 2: Foster respectful, equitable, collaborative, and reflective school and district cultures that ensure academic success and social-emotional well-being for each student.
- Focus 3: Improve school climate by providing behavioral and social-emotional supports and interventions focused on the root causes that interfere with learning.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 6: School Climate (Engagement)

Local Priorities:

### Annual Measurable Outcomes

Expected	Actual																														
<p><b>Metric/Indicator</b> 2.3.a Climate: Decrease the rate of home school suspensions (to less than 2%).</p> <p><b>19-20</b></p> <table> <tbody> <tr> <td>All: 7.5%</td> <td>AA: 19.2%</td> </tr> <tr> <td>LI: 9.0%</td> <td>Hispanic: 7.3%</td> </tr> <tr> <td>FY: 29.0%</td> <td>White: 5.8%</td> </tr> <tr> <td>EL: 5.8%</td> <td>RF: 4.9%</td> </tr> <tr> <td>HM: 17.6%</td> <td>SD: 12.0%</td> </tr> </tbody> </table> <p><b>Baseline</b></p> <table> <tbody> <tr> <td>All: 8.7%</td> <td>AA: 23.2%</td> </tr> <tr> <td>LI: 13.0%</td> <td>Hispanic: 8.5%</td> </tr> <tr> <td>FY: 37.0%</td> <td>White: 7.0%</td> </tr> <tr> <td>EL: 7.0%</td> <td>RF: 5.8%</td> </tr> <tr> <td>HM: 21.6%</td> <td>SD: 16.0%</td> </tr> </tbody> </table>	All: 7.5%	AA: 19.2%	LI: 9.0%	Hispanic: 7.3%	FY: 29.0%	White: 5.8%	EL: 5.8%	RF: 4.9%	HM: 17.6%	SD: 12.0%	All: 8.7%	AA: 23.2%	LI: 13.0%	Hispanic: 8.5%	FY: 37.0%	White: 7.0%	EL: 7.0%	RF: 5.8%	HM: 21.6%	SD: 16.0%	<p>As of March 13, 2020, the home suspension rates were as follows:</p> <table> <tbody> <tr> <td>All: 5.2%</td> <td>AA: 15.2%</td> </tr> <tr> <td>LI: 7.2%</td> <td>Hispanic: 5.2%</td> </tr> <tr> <td>FY: 29.6%</td> <td>White: 3.9%</td> </tr> <tr> <td>EL: 3.4%</td> <td>RF: 3.8%</td> </tr> <tr> <td>HM: 16.0%</td> <td>SD: 11.7%</td> </tr> </tbody> </table> <p>Overall, the district and all groups except for Foster Youth students met the targets for the year.</p>	All: 5.2%	AA: 15.2%	LI: 7.2%	Hispanic: 5.2%	FY: 29.6%	White: 3.9%	EL: 3.4%	RF: 3.8%	HM: 16.0%	SD: 11.7%
All: 7.5%	AA: 19.2%																														
LI: 9.0%	Hispanic: 7.3%																														
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EL: 3.4%	RF: 3.8%																														
HM: 16.0%	SD: 11.7%																														
<p><b>Metric/Indicator</b> 2.3.b Climate: Decrease the rate of in school suspensions (to less than 2%).</p> <p><b>19-20</b></p> <table> <tbody> <tr> <td>All: 6.0%</td> <td>AA: 12.8%</td> </tr> <tr> <td>LI: 6.4%</td> <td>Hispanic: 5.8%</td> </tr> <tr> <td>FY: 11.7%</td> <td>White: 5.1%</td> </tr> </tbody> </table>	All: 6.0%	AA: 12.8%	LI: 6.4%	Hispanic: 5.8%	FY: 11.7%	White: 5.1%	<p>As of March 13, 2020, the in-school suspension rates were as follows</p> <table> <tbody> <tr> <td>All: 2.2%</td> <td>AA: 7.4%</td> </tr> <tr> <td>LI: 3.2%</td> <td>Hispanic: 2.1%</td> </tr> <tr> <td>FY: 5.4%</td> <td>White: 1.6%</td> </tr> <tr> <td>EL: 1.4%</td> <td>RF: 1.6%</td> </tr> <tr> <td>HM: 4.7%</td> <td>SD: 4.8%</td> </tr> </tbody> </table>	All: 2.2%	AA: 7.4%	LI: 3.2%	Hispanic: 2.1%	FY: 5.4%	White: 1.6%	EL: 1.4%	RF: 1.6%	HM: 4.7%	SD: 4.8%														
All: 6.0%	AA: 12.8%																														
LI: 6.4%	Hispanic: 5.8%																														
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All: 2.2%	AA: 7.4%																														
LI: 3.2%	Hispanic: 2.1%																														
FY: 5.4%	White: 1.6%																														
EL: 1.4%	RF: 1.6%																														
HM: 4.7%	SD: 4.8%																														

Expected	Actual										
EL: 3.4% RF: 5.4% HM: 10.9% SD: 7.2%  <b>Baseline</b> All: 7.2% AA: 16.8% LI: 10.4% Hisp: 7.0% FY: 15.7% White: 6.3% EL: 4.6% RF: 6.6% HM: 14.9% SD: 11.2%	Overall, the district and all groups are currently meeting the targets for this year.										
<b>Metric/Indicator</b> 2.3.c Climate: Maintain/reduce the rate of expulsions to 0.1% or less.  <b>19-20</b> Maintain <0.1%  <b>Baseline</b> <0.01%	The district has less than 0.1% expulsions for the year and met the target.  <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">All: All students</td> <td style="width: 50%;">AA: Africian American students</td> </tr> <tr> <td>LI: Low income students</td> <td>Hisp: Hispanic/Latino students</td> </tr> <tr> <td>FY: Foster youth students</td> <td>White: White students</td> </tr> <tr> <td>EL: English learner students</td> <td>RF: Reclassified fluent EL students</td> </tr> <tr> <td>HM: Homeless students</td> <td>SD: Students with disabilities</td> </tr> </table>	All: All students	AA: Africian American students	LI: Low income students	Hisp: Hispanic/Latino students	FY: Foster youth students	White: White students	EL: English learner students	RF: Reclassified fluent EL students	HM: Homeless students	SD: Students with disabilities
All: All students	AA: Africian American students										
LI: Low income students	Hisp: Hispanic/Latino students										
FY: Foster youth students	White: White students										
EL: English learner students	RF: Reclassified fluent EL students										
HM: Homeless students	SD: Students with disabilities										

Actions / Services		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2.3.5 Expand/refine regional support centers to address non-academic needs of students at schools with more than 40% targeted students based upon an analysis of best practices and student needs. Research-based and culturally appropriate supports and interventions will be implemented for students who would otherwise lose class time due to their behavior. A special focus will be given for tier 3 interventions at the primary level with the addition of social-emotional support technicians. Focus on increasing social-emotional learning opportunities for students will be strengthened.	Cert Salary/Subs: \$2,534,320 Class Salary: \$406,446 Benefits: \$1,316,624 Materials: \$52,691 Contracts: \$48,800  Supplemental \$2,855,814 CEIS (Spec Ed) \$1,145,534	Cert Salary/Subs: \$2,408,344 Class Salary: \$368,659 Benefits: \$1,162,001 Materials: \$19,125 Contracts: \$25,245  Supplemental \$2,816,443 CEIS (Spec Ed) \$952,243

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Regional support center staff includes elementary counselor, social worker, psychologist, mental health therapist, social-emotional support intervention technician and nurse.	Title IV \$120,207 1x money \$237,326	Title IV \$72,736 MTSS \$141,952
2.3.10 Expand targeted social-emotional and behavioral supports for elementary and middle school students on a referral basis based upon an analysis of best practices and student needs. Staffing includes social workers, social-emotional intervention technician and behaviorist.	Cert Salary/Subs: \$248,157 Class Salary: \$18,680 Benefits: \$110,406 Materials: \$ Contracts: \$	Cert Salary/Subs: \$255,275 Class Salary: \$22,897 Benefits: \$135,644 Materials: \$ Contracts: \$
2.3.15 Deepen support to address drug, alcohol, etc. issues with students based on an evaluation of need and effective models (in conjunction with the Multi-Tiered System of Supports {MTSS}).	Base \$351,061 CEIS (Spec Ed) \$26,182	Base \$372,783 CEIS (Spec Ed) \$41,033
2.3.20 Provide on-site resources at high schools to address chronic behavior concerns based upon an analysis of best practices and student needs.	Cert Salary/Subs: \$1,760 Class Salary: \$64,417 Benefits: \$38,791 Materials: \$13,343 Contracts: \$19,021	Cert Salary/Subs: \$ Class Salary: \$56,782 Benefits: \$37,222 Materials: \$3,386 Contracts: \$6,480
	Supplemental \$137,332	Supplemental \$103,870
2.3.30 Expand Learning Support Team (LST) models that coordinate academic, social-emotional, and behavioral support for targeted	Cert Salary/Subs: \$594,374 Class Salary: \$7,246 Benefits: \$302,200 Materials: \$ Contracts: \$	Cert Salary/Subs: \$567,231 Class Salary: \$7,391 Benefits: \$226,054 Materials: \$ Contracts: \$
	Base \$283,798 Supplemental \$620,022	Base \$231,202 Supplemental \$569,474

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<p>students; focus on increasing participating schools and deepening implementation for those already trained.</p> <ul style="list-style-type: none"> <li>• Continue regional/pilot learning support teams</li> <li>• Training for all additional school teams</li> <li>• On-site coaching for school teams</li> </ul>	<p>Benefits: \$155,274  Materials: \$12,690  Contracts: \$10,047</p>	<p>Benefits: \$108,734  Materials: \$634  Contracts: \$2,059</p>
	<p>Supplemental \$420,538  Supplemental C/O \$150,000</p>	<p>Supplemental \$376,658</p>
<p>2.3.35 Expand professional development (PD) for school staff and create behavior teams to address alternatives to suspension and early intervention for students who receive multiple days of suspension. Refine and expand a tiered behavior intervention model for students with significant behavior concerns that includes school staff, the student, their family, and district and community supports. This tiered approach includes positive behavior, restorative and trauma informed practices (in conjunction with the Multi-Tiered System of Supports.)</p>	<p>Cert Salary/Subs: \$28,331  Class Salary: \$109,026  Benefits: \$58,004  Materials: \$29,553  Contracts: \$59,702</p>	<p>Cert Salary/Subs: \$16,353  Class Salary: \$108,927  Benefits: \$50,795  Materials: \$20,970  Contracts: \$8,308</p>
	<p>Base \$23,662  Supplemental \$104,198  Title IV \$156,756</p>	<p>Base \$9,572  Supplemental \$41,577  Title IV \$154,204</p>

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services that were not implemented were expended on other actions and services through the end of the school year. Specifically, budgeted actions and services were adjusted, adapted, abandoned or created based on what was needed to support students (including low-income, English learner and foster/homeless students) families, teachers, and staff during COVID-19. Additional funds that were not allocated in the LCAP for this action were spent as follows:

- Creation of a Positive Behavioral Interventions and Supports (PBIS) Distance Learning instructional video for families
- Creation of PBIS Distance Learning handbook for families

Remaining funds allocated for this action were not spent due to the impact of COVID-19

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- Evidence-based and culturally appropriate supports and interventions continued to be implemented in distance learning for students and families who the district made contact with and who would otherwise lose class time due to their behavior and social emotional needs

- Development and refinement of a check-in/check-out program with the social-emotional support technicians utilizing a data-based approach assisted 14 students with their distance learning with more students to be served with increasing the team's capacity
- Student support center staff served a vital role on the safety net teams at their sites ensuring all students received the necessary level of support
- Teen substance abuse intervention services successfully provided at 11 high schools with data showing that 56% of students who completed the program decreased their behavior incidents by one or more incidents and 52% of students increased their attendance by one or more days
- Expanded targeted social-emotional behavior supports for elementary and middle school students from 10 low density sites in 2018-2019 to 11 sites in 2019-2020
- Expanded Positive Behavioral Interventions and Supports (PBIS) trauma-informed professional development training from 18 school sites to 25 school sites to help decrease student suspensions
- Expanded Restorative Practices professional development training to help decrease student suspensions
- The 9 comprehensive high schools have a full complement of social workers, school community intervention specialists, counselors, student intervention teachers and attendance clerks to address chronic behavior concerns

Identified challenges include:

- Limitation on outreach beyond phone calls, texts, home visits and emails due to pandemic safety restrictions
- Inability to use universal screeners once schools closed resulting in most services being accessed via emails and/or through a referral system at the school site or district level

Actions/Services not implemented due to COVID-19:

- Cancellation of 3 Recovery Happens substance use prevention presentations at 2 high schools

#### **Overall effectiveness:**

When comparing our baseline data to our 2019-2020 actual data, the district overall and for all student groups decreased its rate of home suspensions. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district met its intended targets overall and for all student groups except foster youth to decrease its rate of home suspensions.

When comparing our baseline data to our 2019-2020 actual data, the district overall and for all student groups decreased its rate of in-school suspensions. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district overall and for all student groups met its intended targets to decrease its rate of in-school suspensions.

When comparing our baseline data to our 2019-2020 actual data, the district has maintained a less than 1% rate for student expulsions. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district met its target to maintain a less than 1% rate for student expulsions.

## Goal 13

**Goal 2:** Foster respectful, equitable, collaborative, and reflective school and district cultures that ensure academic success and social-emotional well-being for each student.

**Focus 4:** Improve the safety, climate, and collaborative culture of the district and of school sites.

State and/or Local Priorities addressed by this goal:

**State Priorities:** Priority 1: Basic (Conditions of Learning)  
Priority 6: School Climate (Engagement)  
Priority 8: Other Pupil Outcomes (Pupil Outcomes)

**Local Priorities:** Climate perceptions, equity perceptions

### Annual Measurable Outcomes

<b>Expected</b>	<b>Actual</b>
<p><b>Metric/Indicator</b> 2.4.a Climate: Increase the percent of schools with at least 75% of staff, students and parents indicating agree or strongly agree on the district surveys regarding student safety (to 95%).</p> <p><b>19-20</b> Parents: 95% of schools Staff: 95% of the schools Students: 95% of the schools</p> <p><b>Baseline</b> Parents: 100% of schools Staff: 48% of the schools Students: 51% of the schools</p>	<p>On the 2019-2020 district surveys (completed in January 2020), the percent of schools with at least 75% of the participants indicating they agree or strongly agree with the statements related to school safety are as follows:</p> <p>Parents: 96.8% Staff: 82.5% Students: 82.5%</p> <p>The district met the target for parents. The district did increase the percent of schools with at least 75% of the participants indicating they agree or strongly agree for both staff and students, but neither group met the target for this year.</p>
<p><b>Metric/Indicator</b> 2.4.b Facilities: Increase the rate of schools with Exemplary/Good ratings as measured by the FIT tool to 100%.</p> <p><b>19-20</b> 100%</p> <p><b>Baseline</b> 96% of the schools</p>	<p>The district had 100% of its facilities with a good or exemplary rating (according to the facilities inspection FIT tool). The district met the target for the year.</p>
<p><b>Metric/Indicator</b></p>	<p>On the 2019-2020 district surveys (completed in January 2020), the percent of schools with at least 75% of the participants indicating they</p>

Expected	Actual
<p>2.4.c Climate: Increase the percent of schools with at least 75% of staff, students and parents indicating agree or strongly agree on the district surveys regarding a positive school culture (to 95%).</p> <p><b>19-20</b>            Parents: 95% of schools            Staff: 95% of the schools            Students: 95% of the schools</p> <p><b>Baseline</b>            Parents: 71% of schools            Staff: 48% of the schools            Students: 46% of the schools</p>	<p>agree or strongly agree with the statements related to school culture are as follows:</p> <p>Parents: 88.9%            Staff: 79.4%            Students: 46.0%</p> <p>The district did not meet the targets for any of the groups this year.</p>

<b>Actions / Services</b>		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2.4.5 Expand comprehensive assessment and analysis of campus climate and identification of actions and services needed to create greater collaboration, greater cohesion and healthy school environments. Continue effective actions/services from prior years.	Cert Salary/Subs: \$23,631 Class Salary: \$ Benefits: \$3,824 Materials: \$179 Contracts: \$52,366  Supplemental \$80,000	Cert Salary/Subs: \$3,856 Class Salary: \$28 Benefits: \$750 Materials: \$2,646 Contracts: \$69,542  Supplemental \$76,822
2.4.10 Maintain staff to strengthen the work of addressing barriers to student achievement through culturally and linguistically responsive practices and policies, increasing access to high-quality and engaging programs, and improving the climate for all students.	Cert Salary/Subs: \$155,278 Class Salary: \$78,328 Benefits: \$101,409 Materials: \$3,512 Contracts: \$2,020  Supplemental \$340,546	Cert Salary/Subs: \$158,384 Class Salary: \$36,691 Benefits: \$75,991 Materials: \$ Contracts: \$584  Supplemental \$271,650
2.4.15 Expand training on cultural responsiveness and equity for district and school staff to promote resiliency and supportive relationships between staff and students and to change policies, practices, programs	Cert Salary/Subs: \$130,683 Class Salary: \$22,844	Cert Salary/Subs: \$49,161 Class Salary: \$115,256

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
and decisions to reduce the predictability of which students fail by eliminating barriers and increasing access for our unique populations. Ensure instructional and non-instructional staff are included.	Benefits: \$38,465 Materials: \$11,022 Contracts: \$197,226	Benefits: \$49,933 Materials: \$14,943 Contracts: \$144,773
2.4.20 Provide funds and support for schools to develop and/or implement anti-bullying programs at their sites; allocate funds with focus on highest-density schools.	Supplemental \$270,240 Supplemental C/O \$130,000  Cert Salary/Subs: \$7,580 Class Salary: \$48,605 Benefits: \$24,622 Materials: \$14,799 Contracts: \$14,749	Supplemental \$247,232 Supplemental C/O \$126,834  Cert Salary/Subs: \$1,755 Class Salary: \$41,279 Benefits: \$21,096 Materials: \$17,240 Contracts: \$4,220
2.4.25 Continue post-arrival services for refugee and immigrant students based on student need and enrollment trends. Services include high school and adult education placement and transition support. Pilot bridge program linked to adult education for 17-year old newcomer English learner (EL) students.	Supplemental \$110,355  Cert Salary/Subs: \$269,691 Class Salary: \$274,058 Benefits: \$254,565 Materials: \$133,909 Contracts: \$143,150	Supplemental \$85,590  Cert Salary/Subs: \$341,539 Class Salary: \$254,672 Benefits: \$256,481 Materials: \$26,394 Contracts: \$125,287 Indirects: \$29,498
	Supplemental \$249,617 Title III: Immigrant \$150,090 California Newcomer Education and Well-being \$700,800	Supplemental \$84,309 Title III: Immigrant \$124,774 California Newcomer Education and Well-being \$824,788
2.4.30 Continue agreed-upon site leadership team trainings and administrator-site representative support designed to improve the collaborative culture in order to increase student achievement.	Cert Salary/Subs: \$40,000 Class Salary: \$ Benefits: \$6,472 Materials: \$6,500 Contracts: \$21,023	Cert Salary/Subs: \$26,846 Class Salary: \$45 Benefits: \$6,159 Materials: \$392 Contracts: \$10,274

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Supplemental \$73,995	Supplemental \$43,716
2.4.35 Maintain personnel providing campus supervision to ensure a safe and collaborative campus climate based on need and available funds. Expand supervision support at high need elementary schools (>50% unduplicated pupils).	Cert Salary/Subs: \$ Class Salary: \$377,801 Benefits: \$270,665 Materials: \$ Contracts: \$	Cert Salary/Subs: \$ Class Salary: \$322,923 Benefits: \$225,262 Materials: \$ Contracts: \$
2.4.40 Continue to review and address facility needs based upon findings from the FIT tool; promptly address findings below “good” rating.	Base \$81,304 Supplemental \$567,162	Base \$495,599 Supplemental \$52,586
2.4.45 Ensure students with disabilities can participate with peers during recreational periods during the school day (e.g., recess, lunch) in order to ensure connectedness of students with the school.	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$30,000 Contracts: \$	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$3,302 Contracts: \$
2.4.50 Improve campus climate and safety through a consistent team of community safety specialists who support schools regionally, working with school staff, students and parents to improve campus climate and better meet the needs of the school community. Explore partnerships and processes to increase student safety to and from school.	Supplemental C/O \$30,000  Cert Salary/Subs: \$27,470 Class Salary: \$736,823 Benefits: \$447,361 Materials: \$35,950 Contracts: \$372,795 Indirects: \$	Supplemental C/O \$3,302  Cert Salary/Subs: \$14,665 Class Salary: \$661,937 Benefits: \$388,070 Materials: \$27,459 Contracts: \$205,088 Indirects: \$16,500

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Supplemental C/O \$150,791	Supplemental C/O \$136,953

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services that were not implemented were expended on other actions and services through the end of the school year. Specifically, budgeted actions and services were adjusted, adapted, abandoned or created based on what was needed to support students (including low-income, English learner and foster/homeless students) families, teachers, and staff during COVID-19. Additional funds that were not allocated in the LCAP for this action were spent as follows:

- Implementation of 8 community listening sessions after the death of George Floyd to help heal and strengthen the school community

Remaining funds allocated for this action were not spent due to the impact of COVID-19

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- Provision of extra hours for campus monitors at 26 high needs/low income elementary and K-8 schools
- Safe Schools Ambassadors (11 schools), California Lawyers for the Arts Youth Mediators (8 schools) and Olweus Bullying Prevention support (2 schools) implemented/supported until campuses closed March 12, 2020 due to the pandemic
- Continued climate improvement for all students through the implementation of the equity task force recommendations and through its partnerships with community organizations including the National Association for the Advancement of Colored People (NAACP), Black Youth Leadership Project, Improve Your Tomorrow (IYT), Mutual Assistance Network (MAN), Epoch Education and California State University, Sacramento
- Expansion of culturally responsiveness and equity training for district and school staff to promote resiliency and supportive relationships between staff and students and to remove barriers and increase access for its unique student populations
- The creation of an 8 point commitment to educational justice developed as a result of 8 listening sessions conducted In June 2020, with 350 students, parents and staff after the death of George Floyd
- School sites who encountered hate-type incidents were supported to find ways to help heal and strengthen the school community
- Using the community safety specialist model and the district climate survey results, high school students and staff show significant growth in knowing what to do in an emergency. Across the district, growth was also seen in both students and staff indicating safety concerns are addressed appropriately at their schools
- Securing of "A Safe Routes to School" grant allowing for continued work to identify barriers to student's travel path to and from school and to improve transportation safety practices
- Site leadership team training to improve collaborative culture in order to increase student achievement was held with 63 of 64 schools in attendance

Identified challenges include:

- Cancellation of some anti-bullying programs due to the pandemic
- Attendance drop in Equity Professional Learning due to distance learning and the cancellation of summer training opportunities
- Post-arrival services for refugee and immigrant students and families to help transition into American society continued virtually but program components were limited due to the pandemic and safety concerns
- A career pathways pilot bridge program was developed (medical assistant, office assistant and teacher assistant) to assist newcomers with transitioning into the workforce. Eighteen parents signed up but due to the lack of English proficiency, the parents were disqualified by the Comprehensive Adult Student Assessment System (CASAS) test

**Actions/Services not implemented due to COVID-19:**

- Spring training for school safety ambassadors
- Equipment purchased to positively impact recess and lunch inclusion for students with disabilities was not used at Cameron Ranch Elementary School

**Actions/Services not Implemented for other reasons:**

- Campus monitors at some school sites due to vacancies

**Overall effectiveness:**

When comparing our baseline data to our 2019-2020 actual data, results show an increase, with the exception of parents, in the percent of schools with at least 75% students, parents, and staff indicating agree or strongly agree on the district survey regarding school safety. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district, with the exception of parents, did not meet its intended targets to increase the percent of schools with at least 95% students, parents and staff indicating agree or strongly agree on the district survey regarding school safety. When comparing our baseline data to our 2019-2020 actual data, the district increased the Good/Exemplary rating for its facilities by 4% as measured by the FIT tool. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district met its intended target of 100% of schools with a Good/Exemplary rating for its facilities.

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percent of schools with at least 75% of students, parents and staff indicating they agree or strongly agree on the district survey regarding a positive school culture. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district did not meet its intended target to increase the percent of schools with at least 95% of students, parents and staff indicating they agree or strongly agree on the district survey regarding a positive school culture.

## Goal 14

Goal 2: Foster respectful, equitable, collaborative, and reflective school and district cultures that ensure academic success and social-emotional well-being for each student.

Focus 5: Increase the degree of parent/guardian and student voice across all schools.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 3: Parental Involvement (Engagement)

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: Participation in input/feedback process

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 2.5.a Parent/Guardian Involvement: Increase the opportunities of parents/families to provide input to school/district programs based on district parent survey (to 90%).</p> <p><b>19-20</b> Number of Parent Surveys: 11504 Percent indicating opportunities: 77.2%</p> <p><b>Baseline</b> Number of Parent Surveys: 9486 Percent indicating opportunities: 69.2%</p>	<p>On the 2019-2020 district parent surveys (completed in January 2020), a total of 13,208 surveys were received. The percent of parents indicating opportunities to give input was 79.2%. Targets for both the number of surveys and the percent of parents indicating opportunities were met for this year.</p>
<p><b>Metric/Indicator</b> 2.5.b Student Involvement: Increase the number of students involved in providing input/feedback in decision-making processes.</p> <p><b>19-20</b> Number of students involved: 500</p> <p><b>Baseline</b> Based on limited information, approximately 150 students were involved in providing input/feedback in decision making processes in 16-17.</p>	<p>Student voice is being included in a number of different places. Over 17,000 students responded in the annual district survey process with 53.5% indicating that their school listens to student input on important decisions.</p> <p>Approximately 20 students participated and gave feedback to the district as part of the LCAP forums held in the fall of 2020.</p> <p>Additionally, 5 students serve as members of the LCAP PAC and an additional 5 students were part of the district strategic planning group in the fall of this year.</p> <p>There are approximately 110 students who provide input/feedback in decision making in district level committees including Pride PAK,</p>

Expected	Actual
	<p>Learning Communities for School Success, Students with a Voice, and the Superintendent's Student Advisory Council. An additional 50-60 students meet as a district student council four times per year and provide the district with valuable feedback.</p> <p>Overall the district has increased student voice, but did not meet the target for the year.</p>

Actions / Services		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2.5.5 Continue Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) meetings to review and refine the district's LCAP plan under the direction of the Director of Continuous Improvement and LCAP and assistant.	Cert Salary/Subs: \$101,377 Class Salary: \$43,010 Benefits: \$69,127 Materials: \$6,202 Contracts: \$7,059  Supplemental \$226,775	Cert Salary/Subs: \$139,295 Class Salary: \$36,944 Benefits: \$82,933 Materials: \$3,822 Contracts: \$22,036  Supplemental \$285,030
2.5.10 Increase alignment among the district Strategic Plan, Local Control and Accountability Plan (LCAP) and school site plans.	Cert Salary/Subs: \$4,500 Class Salary: \$2,567 Benefits: \$1,782 Materials: \$3,644 Contracts: \$26,615  Supplemental \$39,108 Supplemental C/O \$20,000	Cert Salary/Subs: \$8,163 Class Salary: \$2,713 Benefits: \$2,283 Materials: \$11,018 Contracts: \$6,351  Supplemental \$25,676 Supplemental C/O \$4,852
2.5.15 Deepen practices that result in authentic conversation and reflection around insight, input, and feedback on key initiatives and classroom climate with students, parents, staff, and community including: <ul style="list-style-type: none"> <li>Listening circles involving students, parents, and staff</li> <li>Student leadership groups (e.g., Pride PAK, Black Visionary Leaders, Students with a Voice, Superintendent's Student</li> </ul>	Cert Salary/Subs: \$16,488 Class Salary: \$4,500 Benefits: \$4,421 Materials: \$7,884 Contracts: \$51,182	Cert Salary/Subs: \$1,890 Class Salary: \$33,737 Benefits: \$21,829 Materials: \$132 Contracts: \$16,707

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Advisory Council, district student council) <ul style="list-style-type: none"> <li>• Student school/classroom reflections/surveys</li> </ul>	Supplemental \$84,475	Supplemental \$74,295
2.5.20 Review and refine opportunities for student voice in district level decisions by strengthening district student council as a representative body, establishing guidelines to minimize overlap of district student groups and improving communication of both internal and external student leadership opportunities in order to ensure equitable participation of student groups.	Cert Salary/Subs: \$1,636 Class Salary: \$1,900 Benefits: \$1,045 Materials: \$2,978 Contracts: \$27,522	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$1,271 Contracts: \$8,469
2.5.25 Based upon the recommendations, further action may be considered in fall 2019.	Supplemental C/O \$35,081  No additional resources needed	Supplemental C/O \$9,740  No additional resources needed
2.5.30 Identify and implement best practices and supports for creating a clear flow of academic data and support information between teachers, parents and students using a variety of media.	No additional resources needed	No additional resources needed

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff. Funds budgeted for actions and services were implemented through the end of the school year as planned. Remaining funds allocated for this action were not spent due to the impact of COVID-19.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- The Equity department continues to deepen practices resulting in authentic school climate conversations and reflection with students, parents, staff and community. The Equity department supports site level clubs such as Gay Straight Alliance (GSA) and Black Student Union (BSU) and facilitates the Pride PAK and the Superintendent's Student Advisory Council (SSAC)
- The ThoughtExchange survey tool, student-created surveys, and listening sessions were used this year by the Equity department to gather voice at various school sites
- Alignment between the School Plan for Student Achievement (SPSA) and the Local Control and Accountability Plan (LCAP) was strengthened through the 3 regional forums that helped the 60 participating schools identify their site needs and explore additional resources and improvement strategies. All schools, including those identified for Comprehensive Support and Improvement (CSI) and Alternative Targeted Support and Improvement (ATSI), will address areas of concern in their 2020-2021 SPSAs
- A comprehensive review and revision of the Strategic Plan via a task force comprised of staff, students, parents, and

community members took place resulting in an updated mission statement and newly created focus areas which will be used to develop the new three-year LCAP

Identified challenges include:

- LCAP PAC members participated in regional forums, and analyzed state and district data in order to provide key considerations for the new 2020-2021 LCAP until the state of California suspended the 2020-2021 LCAP due to the pandemic
- Cancellation of some activities to lift student voice due to the pandemic

Actions/Services not implemented due to COVID-19:

- Cancellation of Annual Student Empowerment Day to build student leadership in clubs and other extracurricular activities

**Overall effectiveness:**

When comparing our baseline to our 2019-2020 actual data, results of the district survey for parents show an increase of 10% of parents/families stating they had opportunities to provide input to school/district programs. When comparing our 2019-2020 targets to our 2019 actual data, results of the district survey for parents show that the district met its intended target of 77.2% of parents/families stating they had opportunities to provide input to school/district programs

Student voice is being included in a number of different places. Over 17,000 students responded in the annual district survey process with 53.5% indicating their school listens to student input on important decisions. When comparing our baseline to our 2019-2020 actual data, the district increased the number of students involved in providing input and feedback in the decision-making process. When comparing our 2019-2020 target to our 2019-2020 actual data, the district did not meet its intended target to have 500 students involved in providing input and feedback in the decision-making process.

## Goal 15

Goal 2: Foster respectful, equitable, collaborative, and reflective school and district cultures that ensure academic success and social-emotional well-being for each student.

Focus 6: Increase parent/guardian engagement in schools, particularly among parents/guardians of students in targeted groups.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 3: Parental Involvement (Engagement)

Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: Translation service availability; participation in adult ESL classes

### Annual Measurable Outcomes

Expected	Actual
<p><b>Metric/Indicator</b> 2.6.a Parent/Guardian Involvement: Increase parents who reported on the district survey opportunities to be involved at the school to support their student's learning, including parents/families of low-income students, foster youth, homeless youth, English learners and students with exceptional needs (to 90%).</p> <p><b>19-20</b> All Schools: 90.0% School Over 55% Poverty: 90.0%</p> <p><b>Baseline</b> All Schools: 76.8% School Over 55% Poverty: 82.0%</p>	<p>On the 2019-2020 district parent surveys, the percent of parents indicating that they had opportunities to be involved at the school to support their students' learning are as follows:</p> <p>All schools: 80.5% Schools Over 55% poverty: 80.5%</p> <p>The district did not meet the targets for this year.</p>
<p><b>Metric/Indicator</b> 2.6.b Parent/Guardian Involvement: Increase the percent of English learner parents who indicate availability of materials and services in their language (to 90%).</p> <p><b>19-20</b> 82.0%</p> <p><b>Baseline</b> 62.0%</p>	<p>On the 2019-2020 district parent surveys, the percent of parents who speak a language other than English indicated that materials and services are available in their language was 70.7%. The district did not meet the target for this year.</p>

Expected	Actual
<b>Metric/Indicator</b> 2.6.c Parent/Guardian Involvement: Increase number of participants in the Adult Education ESL classes.	As of March 1, 2020, there were 2,493 participants in the Adult Education English as a Second Language (ESL) classes. The district met the target for the year.
<b>19-20</b> 1186 participants	
<b>Baseline</b> 2016-2017: 1096 participants	

Actions / Services		
Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2.6.5 Create, sustain or expand family education and leadership development opportunities, with an emphasis on parents/guardians from schools with 50% or more low income students. Provide online learning opportunities and community resources through online Family Resource Centers and provide resources to existing Family Resource Centers.	Cert Salary/Subs: \$5,776 Class Salary: \$12,400 Benefits: \$6,079 Materials: \$28,690 Contracts: \$35,026  Supplemental \$82,971	Cert Salary/Subs: \$2,259 Class Salary: \$13,267 Benefits: \$5,183 Materials: \$9,901 Contracts: \$34,558  Supplemental \$65,168
2.6.20 Increase family engagement, parent education and leadership development through Parents Empowering Parents workshops and participation in district Data Equity Walks.	Cert Salary/Subs: \$7,718 Class Salary: \$2,782 Benefits: \$2,455 Materials: \$5,089 Contracts: \$5,879  Supplemental \$23,923	Cert Salary/Subs: \$ Class Salary: \$ Benefits: \$ Materials: \$ Contracts: \$670  Supplemental \$670
2.6.40 Deepen and support use of Academic Parent Teacher Teams (APTT) data conferencing model to current participating Title I elementary/K-8 sites. Expand to additional mid-to-high poverty sites over time. Provide additional support for APTT teachers and administrators in structuring their conferences and developing learning at home activities.	Cert Salary/Subs: \$5,834 Class Salary: \$2,658 Benefits: \$2,236 Materials: \$26,582 Contracts: \$27,739	Cert Salary/Subs: \$308 Class Salary: \$484 Benefits: \$177 Materials: \$621 Contracts: \$12,958

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
2.6.45 Ensure continued support for family involvement projects, including strategies shown to be effective, which focus on engaging and supporting parents of targeted students. Ongoing implementation of a Parent Ambassador program to provide focused outreach to families of underrepresented students grades 5-11 to increase on-time graduation and participation in college preparatory courses.	Supplemental \$65,049 Cert Salary/Subs: \$1,000 Class Salary: \$203,075 Benefits: \$93,855 Materials: \$32,734 Contracts: \$9,980	Supplemental \$14,548 Cert Salary/Subs: \$96 Class Salary: \$202,352 Benefits: \$108,222 Materials: \$8,783 Contracts: \$6,577
2.6.50 Continue translation services as needed; assess need for additional translation support and hire as needed to meet the needs of new growing language groups within San Juan.	Supplemental \$320,644 Supplemental C/O \$20,000	Supplemental \$317,521 Supplemental C/O \$8,509
	Cert Salary/Subs: \$ Class Salary: \$356,609 Benefits: \$218,352 Materials: \$2,500 Contracts: \$131,300	Cert Salary/Subs: \$ Class Salary: \$369,529 Benefits: \$222,783 Materials: \$ Contracts: \$73,354
	Supplemental \$325,141 Title III: English Learner \$383,620	Supplemental \$311,464 Title III: English Learner \$354,202
2.6.55 Continue schools in order to better serve families interested in participating in Adult Education English learner classes (5,15-hr/wk classes). Provide child care to maximize parent engagement.	Cert Salary/Subs: \$25,487 Class Salary: \$16,000 Benefits: \$34,382 Materials: \$15,352 Contracts: \$	Cert Salary/Subs: \$23,662 Class Salary: \$32,694 Benefits: \$13,569 Materials: \$ Contracts: \$
	Supplemental \$91,221	Supplemental \$69,925

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services were implemented through the end of the school year as planned. Remaining funds allocated for this action were not spent due to the impact of COVID-19.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Identified successes include:

- The Family and Community Engagement department provided 13 districtwide trainings for parents, staff and students impacting over 950 families. Training topics included engaging African American families, navigating special education and parent advocacy
- A Parent Leadership Academy was offered with 85% of participants from high density schools
- The Parent Ambassador Program continued during distance learning providing focused outreach to families of underrepresented students in grades 5-11 to increase on-time graduation and participation in college prep courses. This program also serves surrounding middle and elementary schools to bridge parent and school connections for student transitions
- Family engagement and leadership development opportunities to support academic learning and social-emotional well-being continued this year. Due to distance learning, additional online workshops took place including how to use Chromebooks, accessing google classrooms, navigating the parent portal, and academic software instruction. The virtual environment increased family participation

Identified challenges include:

- Increased demand for translation services using remote platforms due to the pandemic
- Family engagement opportunities cancelled due to the pandemic
- English learner adult education classes continued remotely due to the pandemic with the district pivoting to provide Chromebooks and technology training to participants

Actions/Services not implemented due to COVID-19:

- Winter and Spring Academic Parent-Teacher teams (APTT) conferences were cancelled
- Family engagement mini-grants were awarded at 8 school sites to support a family enrichment activity but only 4 sites were able to use these funds

### Overall effectiveness:

When comparing our baseline data to our 2019-2020 actual data, results show an increase in the percentage of parents at all schools who reported opportunities to be involved at the school to support their student's learning. However, results also show a decrease in the percentage of parents at high poverty schools who reported opportunities to be involved at the school to support their student's learning. When comparing our 2019-2020 targets to our 2019-2020 actual data, the district did not meet its intended targets to increase its percentage of parents at all schools and at high poverty schools who report opportunities to be involved at the school to support their student's learning.

When comparing our baseline data to our 2019-2020 actual data, results show the district increased its percentage of English learner parents who indicate availability of materials and services in their language. When comparing our 2019-2020 target to our 2019-2020 actual data, the district did

not meet its intended target to increase its percentage of English learner parents who indicate availability of materials and services in their language.

When comparing our baseline data to our 2019-2020 actual data, results show an increase of 1,397 participants in adult education English as a second language (ESL) classes. When comparing our 2019-2020 target to our 2019-2020 actual data, results show the district exceeded by 1,307 participants its intended target to increase the number of participants in adult education English as a second language (ESL) classes.

## Annual Update for the 2020–2021 Learning Continuity and Attendance Plan

The following is the local educational agency's (LEA's) analysis of its 2020-2021 Learning Continuity and Attendance Plan (Learning Continuity Plan).

### In-Person Instructional Offerings

#### Actions Related to In-Person Instructional Offerings

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Purchase of safety supplies/PPE.	\$1,250,000	\$2,450,696	No
Implemented COVID-19 specific safety training and protocols for all employees.	No additional cost	No additional cost	No
Summer program for eligible low-income students with emphasis on recovery from experienced learning loss.	\$500,000	\$1,000,000	Yes
Before or after school tutoring for eligible students attending Title I sites (site Title I funds).	\$500,000	\$352,455	Yes
Small group instruction and support of instructional assistants at Title I sites.	\$750,000	\$759, 558	Yes
Intervention specialists to provide direct re-teaching, remediation and pre-teaching to mitigate learning gaps.	\$2,000,000	\$2,212,572	Yes
Purchase of additional furniture for social distancing for lunch.	\$1,400,000	\$1,205,480	Yes

A description of any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions.

Following are the descriptions for substantive differences between the planned actions and/or budgeted expenditures for the in-person instructional offerings and what was implemented and/or expended on the actions:

- The district purchased safety supplies and personal protective equipment (PPE) and expended \$1,009,304 over the budgeted amount of \$1,250,000 due to the pandemic lasting longer than anticipated thereby increasing the need for safety and PPE supplies
- The district purchased additional furniture for social distancing during lunch, but anticipated costs were lower than expected resulting in \$1,205,480 spent from the budgeted amount of \$1,400,000
- Before and after school tutoring occurred virtually resulting in reduced site costs
- Summer program for eligible low-income students with emphasis on recovery was implemented as planned and costs exceeded the budgeted amount of \$500,000 by \$500,000 due to the increased number of participating school sites and students

## Analysis of In-Person Instructional Offerings

A description of the successes and challenges in implementing in-person instruction in the 2020-2021 school year.

Following are the descriptions of the successes and challenges in implementing in-person instructional offering using state and local data as well as feedback from stakeholders:

### Successes:

- Continued adjustments in health orders and guidelines provided a moving target to secure what was necessary to begin in-person learning. These challenges were met and exceeded by the district having a completed safety plan by site that directed the materials to be supplied and used while in-person learning was in progress
- With the increased number of single place desks purchased, the 6' and 3' social distance guidelines were achieved allowing the district to offer in-person and expanded in-person instruction
- Small group instruction and support from instructional assistants occurred virtually. Instructional assistants participated in synchronous instruction through Zoom break out rooms
- Intervention specialists provided direct re-teaching, remediation, and pre-teaching to mitigate learning gaps
- District staff received COVID-19 specific safety training and protocols
- Teachers reported students who attended tutoring showed greater assignment completion
- Students received hands-on Science, Technology, Engineering and Math (STEM) kits with easy-to-follow guides in English and Spanish for summer school. Virtual support was available through drop-in office hours and videos. The program included parental involvement components

### Challenges:

- Continued adjustments in health orders and guidelines provided a moving target to secure what was necessary to begin in-person learning
- The volume of desks and logistics to meet the timeline for cohorts created challenges, and teachers experienced disruptions in their teaching spaces
- Providing small group instruction virtually to Title 1 sites, with limited synchronous time, was an obstacle to student engagement
- Student engagement and participation were challenging for providing remediation
- There was no accountability report or follow-up available as to how many staff participated in the automated online COVID-19 training
- Before or after school tutoring student attendance was low and sporadic
- Due to the pandemic, eligible low-income students' enrollment in summer school was less than expected. It was challenging to connect with students virtually or monitor progress as check-ins were voluntary

## Distance Learning Program

### Actions Related to the Distance Learning Program

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
In elementary, 34 teachers moved from traditional school model to homeschool. These teachers attended two days of professional development.	\$100,000	\$15,625	Yes
Two lead teachers will receive stipends for supporting and training 24 homeschool teachers. \$1,500 monthly stipend times two teachers.	\$100,000	\$40,891	Yes
Foster Youth department and McKinney-Vento focused on improving the customer service to our families who are in most need. Staff is tracking the students they serve in a data format and checking daily to ensure access to devices and connectivity. The staff divided the students among staff to reach out by calling families to ensure they have what they need and delivering devices and supplies as necessary.	\$556,789	\$540,786	Yes
Students experiencing homelessness are monitored by Title I funded staff and provided support for basic learning needs, such as school supplies, and counseling/intervention services as needed, virtually. The action contributes to increased services as this support is available only to students eligible for free/reduced lunch.	\$220,672	\$220,032	Yes
Sites are using supplemental state and federal dollars to purchase learning at home supplies, for students eligible for free/reduced lunch, to increase engagement, productivity and access to and with instruction, examples of these items include white boards, markers, earbuds, pencils, crayons, paper, etc.	\$200,000	\$850,000	Yes
Additional technology resources and tools were purchased to support teachers during distance learning: Zoom, Seesaw, Mystery Science, Screencastify, Kami, Pear Deck, etc.	\$281,665	\$307,083	Yes
Purchased additional licenses of APEX for chemistry, physics, health.	\$217,644	\$217,644	Yes
Additional purchase of hotspots and related service costs, continued use of all purchased hotspots for the full school year; it may change depending on whether in-person instruction is allowed in the future.	\$200,000	\$776,035	Yes
Additional purchase of Chromebooks (15,000 devices), touchpad Chromebooks (6,100 devices) and headphones to provide every student with their own device, if they did not already have one.	\$6,000,000	\$10,077,648	Yes

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Selected teachers created online, asynchronous lessons (lesson bank); 80 teachers paid \$4,000 stipend (plus 16 reviewers paid on timecard).	\$400,000	\$582,123	Yes
Ongoing professional development provided for all teachers and leaders around distance learning technology resources and tools such as Zoom, Seesaw, Google Classroom, iReady, IXL, etc.	No additional cost	No additional cost	No

A description of any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions.

Following are the descriptions for substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions:

- The district purchased learning at home supplies and expended \$658,000 over the budgeted amount of \$200,000 due to being in distance learning longer than anticipated
- The district budgeted \$100,000 for stipends for two lead homeschool teachers and training for homeschool teachers, but only expended \$41,000 due to these costs being less than anticipated
- Thirty-four homeschool teachers moved from traditional school to the homeschool model and required support and training beyond the initial two-day training so weekly trainings were implemented. The district budgeted \$100,000, but only expended \$15,625 due to these costs being less than anticipated
- The district paid select teachers to create online, asynchronous lessons (lesson banks) and expended \$280,000 over the budgeted amount of \$400,000 due to the addition of six hours of distance learning professional development training required, revisions to the created lessons, and additional costs of lesson screeners and reviewers
- The district purchased hotspots for internet access and expended \$576,000 over the budgeted amount of \$200,000 due to the ongoing monthly costs for hotspot services
- The district purchased Chromebooks and touchpad Chromebooks for students and expended \$4,077,000 over the budgeted amount of \$6,000,000 due to the need to purchase an additional 7,760 Chromebooks

## Analysis of the Distance Learning Program

A description of the successes and challenges in implementing each of the following elements of the distance learning program in the 2020-2021 school year, as applicable: Continuity of Instruction, Access to Devices and Connectivity, Pupil Participation and Progress, Distance Learning Professional Development, Staff Roles and Responsibilities, and Support for Pupils with Unique Needs.

Following are the descriptions of the successes and challenges in implementing our distance learning program using state and local data as well as feedback from stakeholders:

### Successes:

- Providing lead teachers for the large increase in homeschool enrollment (50 students to over 800 students within two months) helped to support teachers and professional development
- Homeschool families and students benefitted by more knowledgeable advisory teachers

- Homeschool lead teachers led to a strong leadership team, which led to great support for the administrator.
- Providing homeschool teachers with a strong training up-front and continual weekly check-in trainings each week provided them with an excellent foundation as advisory teachers
- Extremely high usage by both students and teachers of the additional technology resources purchased to support distance learning. The majority of the additional technology tools purchased were renewed
- The lessons created provided teachers across all grades and subjects a bank of ready to use, standards aligned asynchronous lessons and included accessible support to teachers, if needed
- The lessons created included lesson differentiation
- Hundreds of hours of professional development were provided to hundreds of teachers to support the use of distance learning tools. Teachers were able to successfully implement the tools no matter what level of user. Live trainings and recorded trainings were provided as additional support resources
- The district used a number of strategies to reengage foster and homeless youth including ensuring internet access, providing devices, and providing supplies. A summer Food-to-Learn program was created serving 400 boxes of food per month from local sites
- Ensuring students and their families had sufficient hotspots provided families with internet access who did not previously have it. Students received the same level of support regardless of socioeconomic status. Hotspots were delivered to students at their homes
- Every student had a device ensuring the continuity of education. The Technology department continues to learn and adapt going forward

#### Challenges:

- The additional homeschool teachers required led to higher teacher needs, and increased time and training requirements.
- The shift from in-person learning to distance learning was a tremendous challenge for teachers
- The voluntary nature of professional learning made it difficult to ensure all practitioners were supported with distance learning tools
- Varying levels of support were needed to ensure all lesson designers were able to design lessons that were aligned to standards and ready for practitioner use
- Distance learning continued longer than anticipated resulting in an insufficient number of lessons
- The district lost approximately 1,000 McKinney Vento (homeless) students due to distance learning
- Ensuring the district had adequate numbers of hotspots and anticipating demand to proactively order hotspots
- Hotspots incur high monthly costs
- The district experienced a high rate of lost and damaged devices loaned to students
- Distinguishing between device issues and application issues was challenging for problem resolution
- The pandemic resulted in insufficient staff to provide needed services

## Pupil Learning Loss

### Actions Related to the Pupil Learning Loss

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Two options were provided for high school credit recovery summer program: independent study and distance learning - 2,237 students attended.	\$332,323	\$228,376	Yes
For grades K-8, iReady for math and English language arts (ELA): diagnostic and intervention resources; NWEA/MAP Diagnostic \$100,000.	\$2,083,551	\$1,268,748	Yes
For grades 9-11, IXL for math, Read & Write for Chrome was purchased to support SWD and ELD students.			
Purchase of iReady for English language development (ELD) high school students for assessment and monitoring.	\$30,000	\$25,968	Yes
Purchase of ELlevation online instructional resource to support EL.	\$145,000	\$194,490	Yes
Foster Youth (FY) students are encouraged to participate in credit recovery to make up for credit loss during transitions. Two FY teachers work with FY to review credits and provide services. The program will be increasing from two hours per week to three hours per week due to school closures in the spring. We will be adding APEX as a tool to improve services for FY.	\$282,644	\$280,916	Yes
Two Foster Youth counselors work with 300 youth to provide academic advice to be on track for graduation.	\$194,288	\$170,890	Yes
Work groups developed essential standards for each grade level.	No additional cost	No additional cost	Yes
Tutoring support to low-income students will be provided.	\$120,000	\$100,000	Yes
Additional instructional materials will be provided to supplement lessons to low-income students: novels.	\$50,000	\$439,515	Yes

A description of any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions.

Following are the descriptions for substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions:

- The district budgeted \$332,323 for a high school credit recovery summer program, but only expended \$228,376 due to a decrease in the number of students enrolled and due to a decrease in overhead costs (transportation, custodial, and clerical support) since the summer program was offered virtually
- The district budgeted \$50,000 for the purchase of novels to supplement lessons, but the district spent a total of \$439,515 to purchase additional instructional materials besides novels to supplement resources at all school sites

- The district budgeted \$2,083,551 for the purchase of online instruction and intervention tools such as iReady for math and English language arts, IXL for math, NWEA/MAP Diagnostic, and Read and Write (to support English learners and students with disabilities) for grades K-8, but only expended \$1,294,716. Purchase costs were lower than anticipated
- ELLevation, an online instructional resource to support English learners, was purchased for \$194,490, which was \$49,490 higher than anticipated

## Analysis of Pupil Learning Loss

A description of the successes and challenges in addressing Pupil Learning Loss in the 2020-2021 school year and an analysis of the effectiveness of the efforts to address Pupil Learning Loss to date.

Following are the descriptions of the successes and challenges in addressing pupil learning loss using state and local data as well as feedback from stakeholders:

### Successes:

- Apex is a proven credit recovery program the district has used for years. This virtual platform made it easily accessible for students who are not able to attend school
- Over eighty teachers provided virtual tutoring to over eleven hundred students who needed additional support at six high schools, three middle schools, and twelve elementary schools
- Sites receiving Title 1 allocations purchased supplemental materials to promote higher levels of engagement with asynchronous and synchronous learning. Staff reported that having these supplemental materials helped draw students into the lessons. While there is no qualitative data to show the effectiveness, parents' responses, teachers' observations, and anecdotal evidence reflect positive results
- The Read and Write online instruction and intervention tool was used extensively by English learners to support their reading comprehension, vocabulary development, and word translations in documents
- Approximately 63% of K-8 students with usage rates of 80% for grades 2-5 used iReady math personalized instruction as of May 1, 2021
- Approximately 43% of K-8 students used iReady reading personalized instruction as of May 1, 2021
- For the first time, iReady was used as a progress monitoring tool for English learners at the secondary level. This allowed counselors and English language development teachers to identify students for intervention including online tutoring, credit recovery, in-person learning small groups, Saturday Academy, and upcoming 2021 summer programs. The district is considering using this year as a baseline and will continue to evaluate the effectiveness of using iReady as a monitoring tool in 2021-2022
- All teachers, specialists, and administrators were given access to the ELLevation platform in order to support being able to identify English learners (EL) not making adequate academic progress. ELLevation training was offered districtwide for basics, monitoring tools, and setting up groups and services. It is used districtwide for communication with parents in translated initial English Language Proficiency Assessments of California (ELPAC) letters; accessing all data for EL students; conducting Reclassified to Fluent Proficient (RFEP) follow-ups for all reclassified students who need monitoring; identifying at-risk Long-term English learner (LTEL) students, targeting instruction, and monitoring those enrolled in ELPAC Bootcamp; and identifying after-school intervention groups and progress monitoring
- Work groups developed essential standards for each grade level. Practitioners reported that the essential standards supported them in their initial stages of planning for distance learning, as it helped them prioritize. The essential standards

provided ways for practitioners to have vertical alignment discussions this year in order to support students' movement into the next grade level

- Implementing the revised high school graduation requirements allowed foster youth success in graduating high school. Zoom allowed counselors to conduct 1:1 meetings with foster youth and foster youth parents

Challenges:

- Student participation in virtual tutoring was less than anticipated and students who did not fully participate in distance learning also did not engage in virtual tutoring. Site by site measures were in place, but not at the central level
- Due to the pandemic, offering only online high school credit recovery summer school was the only option. Students who struggle with learning independently are not as successful in the Apex virtual platform
- Students often take a wide variety of credit recovery classes/content areas while the assigned teachers have only one content area specialty making it difficult for teachers to provide intervention out of their content area specialty
- Reaching all practitioners with training and support to leverage the use of Read and Write to its fullest extent
- The validity of using iReady as a monitoring tool for English learners through remote administration has caused minor concern across the system and will be monitored
- The optimal time for students to use iReady is 30-45 minutes per week and approximately 10% of the students met or exceeded this time
- The essential standards became a secondary priority once the school year began due to the challenges of teaching in a digital environment and the resulting primary priority to focus on student engagement
- Foster youth students who live in group homes were often disengaged and absent from group homes and attending distance learning. Group home staff were unable to get students to sign-in to distance learning. Foster youth experience trauma, and with the added trauma created by the pandemic, building relationships and supporting their needs was challenging
- Engaging foster youth in credit recovery tutoring was challenging

## **Analysis of Mental Health and Social and Emotional Well-Being**

A description of the successes and challenges in monitoring and supporting mental health and social and emotional well-being in the 2020-2021 school year.

Following is a description of the San Juan Unified School District successes in monitoring and supporting mental health and social and emotional well-being in the 2020-2021 school year using state and local data as well as feedback from stakeholders:

- Implemented Care Solace for staff and families - self-referral to external screened mental health services for mental health support
- Get Help Link on district website resulted in nearly 100 students screened and being provided with service
- Signs of Suicide Trainings - more than 300 school staff and approximately 50 parents were supplied with risk factors and protective factors for suicide
- Re-establishment of Sacramento County Children's behavioral health contract
- Inclusive and collaborative communication established among our mental health and social-emotional learning (MH/SEL) departments
- Approximately 200 teachers and administrators participated in professional development for building communities through Restorative Practices
- Practitioners learned new online platforms (Flipgrid, DoJo, ClassTag, JamBoard, etc.) to continue providing services to students and families
- Systems were developed to provide, track, and report interventions and services
- Lunch bunches provided time for students to socialize in a supervised setting
- Established a system of check-in and check-out to support students struggling with synchronous time during distance learning
- Student Support Center provided monthly newsletters to both families and staff with information and resources
- Regular check-ins and resource drop-offs for families provided by staff
- Student Support Center provided support to over 3,350 students and families (academic, behavior, social-emotional learning)

Following is a description of the San Juan Unified School District challenges in monitoring and supporting mental health and social and emotional well-being in the 2020-2021 school year using state and local data as well as feedback from stakeholders:

- Students not logging in to receive services
- Lack of confidentiality during individual sessions
- Access to students and families limited at times (families not returning calls from outreach efforts)
- Changing schedules caused disruptions in service
- Unable to utilize Social, Academic, and Emotional Behavior Risk Screeners (SAEGRs) due to distance learning format

## **Analysis of Pupil and Family Engagement and Outreach**

A description of the successes and challenges in implementing pupil and family engagement and outreach in the 2020-2021 school year.

Following is a description of the San Juan Unified School District successes achieved in implementing pupil and family engagement in the 2020-2021 school year using state and local data as well as feedback from stakeholders:

Identification and Resources:

- Virtual Zoom Resource Meetings (with McKinney-Vento/homeless identification as a priority) which included community support members, site administrators, Sacramento County Department of Human Assistance, Black Child Legacy, Mutual Assistance Network, social workers, McKinney-Vento, and site support staff. Through this “system of care” approach, we were able to address barriers and provide interventions related to distance learning, parent/student communication, housing, and connectivity/technology issues
- Following the Resource Meetings, Attendance Improvement Program/School Attendance Review Board (AIP/SARB) staff and additional staff, as appropriate (i.e., safe schools, school support staff) provided follow-up with family for a child welfare visit to identify needs/barriers (i.e., technology, food, child care) and provide further appropriate referrals and supports
- Home Visits as needed when allowed

#### Technology:

- Collaboration with Technology Services department to develop a reporting system to monitor sub-groups by race and program (English learners, foster/homeless, and low-income, etc.) for targeted intervention and resources by school site
- Focused data to identify the impact of the pandemic on sub-groups in our west end schools and facilitated collaborative meetings to promote awareness and provide additional support to those communities
- Finding new and creative ways to contact and communicate with families. i.e Google Voice and Zoom
- Arranging technology workshops for parents at school sites to teach basic computer skills and understanding of distance learning (DL)
- Attendance notification letters mailed to families which advised of students with excessive absences, offered support, and opened a dialogue between the family and school site
- Telecommunication has improved and digital follow-up is much faster while providing flexibility with scheduling meetings and getting more people into meetings at once without transportation restrictions

#### Empathy:

- Having a shared experience with families resulting in improved empathetic dialogue between the Attendance Improvement Program (AIP) and families/students
- Stronger relationships and an understanding of our families' resiliency, even if their successes did not match our expectations of them

Following is a description of the San Juan Unified School District challenges in implementing pupil and family engagement in the 2020-2021 school year using state and local data as well as feedback from stakeholders:

#### Communication:

- Obtaining correct contact information for families
- Locating missing students/families
- Unable to have in-person individual/group meetings with students and or parents at the school site for the majority of the year due to the pandemic guidelines
- Internet connectivity and technology support - not all parents were able to help their students or get in touch with technology services (due to work hours, language barriers, etc.)
- Communicating that attendance is not always a good indicator of engagement in distance learning. Students with positive attendance have not always turned in any assignments through Google Classroom or attended Zoom meetings

#### Resources:

- Lack of availability and increased cost of affordable housing combined with increased need
- Limited/overloaded resources
- School Attendance Review Board (SARB)/(Partners Against Chronic Truancy (PACT )/Truancy Court were unavailable as resources for families that did not have adequate levels of engagement in distance learning

#### Learning in the Home:

- Providing support during distance learning to families with inadequate structure/routines/spaces to support distraction-free home learning environments
- Family schedule/parent work conflicted with hybrid pickup schedule
- Working parents having children watched by family or friends that don't emphasize distance learning or have the ability to help the children with technology
- Single parents were especially affected without the benefit of shared parental responsibility and often without the benefit of affordable childcare or having children in school physically on a full-time schedule

## **Analysis of School Nutrition**

A description of the successes and challenges in providing school nutrition in the 2020-2021 school year.

Following is a description of the San Juan Unified School District successes achieved in providing school nutrition in the 2020-2021 school year using state and local data as well as feedback from stakeholders:

- USDA nationwide waivers allowed for:
  - Feeding free breakfast and lunch to students aged 0-18 years old under the Seamless Summer Option
  - Non-congregate feeding so meals could be distributed from curbside
  - Parents/guardians could pick up meals without their children present using validation methods
  - Meal Pattern Flexibilities so meals could be served if all meal pattern requirements were not met due to the unavailability of some products. Even with this waiver, children received a nutritionally adequate breakfast and lunch
  - Meal service time restrictions for breakfast and lunch to be served at the same time
- Streamlined menus to allow for easy portioning and packaging of meals to make nutritionally adequate breakfast and lunch
- Continued to serve the community from the curbside through the pandemic and school closures if students continued with distance learning
- Sending in-person student learners' home with pre-bagged meals either from the classrooms, multipurpose room, in buses, or other designated locations
- Weekend meals distributed so children have a nutritionally balanced meal for Saturdays and Sundays

Following is a description of the San Juan Unified School District challenges in providing school nutrition in the 2020-2021 school year using state and local data as well as feedback from stakeholders:

- Fewer meals served due to children/families not picking up free meals for children
- Financial
  - Loss of reimbursement revenue

- Loss of revenue from non-program foods
- Need to continue to cover fixed costs such as staff salaries
- Increased expenses due to the need to purchase more carts, packaging supplies, and personal protective equipment (PPE)
- Rising food and supply costs
- Menu options decreased due to the need to offer easy grab-and-go items (no Offer versus Serve)
- Limiting the number of staff at meal preparation and distribution locations and spreading out meal preparation and packaging stations for safety protocols
- Short notice to change menus due to availability of vendor products and increased vendor product costs

## Additional Actions and Plan Requirements

### **Additional Actions to Implement the Learning Continuity Plan**

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
School Nutrition	Costs associated with food distribution include the purchase of 46 carts (\$25,224.68), 115 insulated bags (\$11,296.86), plastic aprons, sanitizer, plastic bags, cups, lids, postage, paper, signage, and POS system upgrade.	\$130,560	\$152,795	Yes
Mental Health and Social and Emotional Well-Being	Care Solace services are available to students and their families to connect them with local mental health resources.	\$60,000	\$63,136	Yes
Mental Health and Social and Emotional Well-Being	TheraNest is utilized for our teletherapy-HIPPA and FERPA compliant electronic health record and virtual platform.	\$500	\$3,235	Yes
Mental Health and Social and Emotional Well-Being	The Equal Opportunity Schools (EOS) program focuses on student engagement and opportunity for underrepresented high school students. Using research-based practices and evidence, staff will close the enrollment gaps of underrepresented students in advanced placement (AP) programs.	\$100,000	\$99,000	Yes
All	Supplemental support staff to meet student's academic and socio-emotional needs. Staff includes co-teachers where refugee students make up a high percentage of the population. These teachers provide scaffolds to newcomers and newly emerging English speakers. Intervention Specialists and Instructional Coaches are available to ensure that students receive the differentiation that they need in order to accelerate their learning and close outcome gaps. Counselors are on hand to provide academic guidance as well as socio-emotional support to both students and families. Counselors are currently working to assist families with trauma and anxiety related to distance learning, isolation, and lack of normalcy. At the secondary level, Advocacy teachers work with disadvantaged youth to prepare them for college through AVID-like strategies	\$8,100,000	\$7,761,115	Yes

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
	including study skills, organizational and other learning strategies.			
All	Administrative resources are provided to support the coordination of resources and staff related to assisting foster youth, providing Multi-Tiered System of Supports (MTSS), programs for low-income students, English language acquisition for English learners (EL), and basic services to maintain operations during distance learning and the transition to in-person learning. Basic services include human resources to develop and maintain an effective workforce and finance to provide equitable distribution of resources and technology to bridge the digital divide and create optimal virtual learning environments districtwide. The transition from in-person to online learning has greatly impacted professional learning, curriculum development, assessment, and instructional models. School sites with over 70% of students eligible for free or reduced meals are resourced with an Instructional Assistant Principal to promote effective teaching and learning while supporting students socio-emotionally so that they remain in classrooms and engaged in distance learning. Homeless students are monitored and provided resources through the utilization of a full-time administrator and foster youth are supported with extra personnel for intervention and supplies.	\$3,371,054	\$3,756,388	Yes
Distance Learning Program	Programs to lessen the impact and obstacles of distance learning for English learners (EL) have been put in place with the repurposing of Bilingual Instructional Assistants (BIAs), School Community Resource Assistants (SCRAs), and English language development (ELD) teachers to a virtual platform. The BIAs are supporting EL during online instruction, aiding parents in navigating the online system, and personally reaching out to families who are struggling to engage with a virtual platform. SCRAs are assisting with the coordination of technology for non-English speaking families, providing training to students and families, and	\$664,477	\$1,239,939	Yes

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
	locating families who have not interacted or logged into digital classrooms. ELD teachers are providing online instruction related to English language acquisition through integrated and designated ELD.			
Pupil Learning Loss	Site allocations of supplemental funding (Title I and LCFF) for unduplicated students. These funds are used to provide intervention, extra staff support to meet community needs, parental engagement, engaging learning materials and professional learning opportunities including collaboration and lesson design. With the evident learning loss that occurred in the spring, site administrators are working with stakeholders to identify actions and budgets to reteach and accelerate learning. Each site engages in the school planning process to create a comprehensive needs assessment and identify resource inequities. The identified inequities are addressed using supplemental state and federal funds.	\$5,200,000	\$4,459,539	Yes

A description of any substantive differences between the planned actions and budgeted expenditures for the additional plan requirements and what was implemented and expended on the actions.

All additional actions and budgeted expenditures were implemented and expended as planned with the exception of the following:

- The district budgeted \$500 for TheraNest, but due to the increased teletherapy need at the White House and Support Center due to the pandemic, the district expended \$3,235
- Sites did not spend all of their allocations due to no travel conferences, field trips, and onsite staffing as schools were closed for in-person instruction
- More staff than anticipated were repurposed to support the virtual learning platform to lessen the impact and obstacles of distance learning for English learner students

## Overall Analysis

An explanation of how lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–2024 LCAP.

Lessons learned from implementing in-person and distance learning programs in 2020-2021 have informed the development of goals and actions in the 2021-2024 LCAP. In the absence of statewide summative data in 2021, we relied on statewide summative data and local data from 2019-2021 to inform our actions, most prominently, stakeholder input. By engaging stakeholders including students, families, and staff, we were able to

better understand what students need in order to be actively engaged, feel connected, and successful in school. Some key themes that emerged across stakeholder groups included:

- Stakeholder voice and engagement
- Mental health supports
- Differentiated academic and social emotional supports
- Inclusive environments and relationship building
- College, career, and life skills

Actions were then developed, revised, and aligned to state and local data, stakeholder input themes, and our LCAP focus area goals.

An explanation of how pupil learning loss continues to be assessed and addressed in the 2021–2024 LCAP, especially for pupils with unique needs.

Pupil learning loss continues to be assessed and addressed in the 2021-2024 LCAP, especially for pupils with unique needs. This is reflected in our goals, metrics, and actions that address the academic, social and emotional, mental health, and overall basic living needs of students.

We are using a process for continuous improvement that is aligned to the LCAP and consists of answering three fundamental improvement questions and conducting rapid inquiry cycles:

- Goal: What are we aiming to achieve?
- Metrics: How will we assess progress towards achieving our goal?
- Actions: What will we do to achieve our goal?
- Test: Conduct Plan, Do, Study, Act (PDSA) cycles of inquiry to test actions.

Paying special attention to students with unique needs, actions will be monitored for effectiveness using the metrics outlined in the LCAP yearly. Additionally, progress will be tracked throughout the year by studying and analyzing formative data.

Using this approach allows us to address the gaps in learning we expect to see when we return as well as build on the new skills and assets that our students, teachers, administrators, and families have learned during COVID-19.

A description of any substantive differences between the description of the actions or services identified as contributing towards meeting the increased or improved services requirement and the actions or services implemented to meet the increased or improved services requirement.

Substantive differences between budgeted expenditures/actual expenditures and planned actions/actual actions are described within the in-person, distance learning, pupil learning loss, and additional actions sections of the Learning Continuity and Attendance Plan annual update.

## Overall Analysis of the 2019-2020 LCAP and the 2020-2021 Learning Continuity and Attendance Plan

A description of how the analysis and reflection on student outcomes in the 2019-2020 LCAP and 2020-2021 Learning Continuity and Attendance Plan have informed the development of the 2021-2022 through 2023-2024 LCAP.

The 2019-2020 Local Control and Accountability Plan (LCAP) and the 2020-2021 Learning Continuity and Attendance Plan (LCP) informed the development of goals and actions in the 2021-2024 LCAP. In the absence of statewide summative data in 2021, we relied on available statewide summative data and local data from 2019-2021 to inform our actions, most prominently, stakeholder input. By engaging stakeholders including students, families, and staff, we were able to better understand what students need in order to be actively engaged, feel connected, and successful in school. Some key themes that emerged across stakeholder groups included:

- Stakeholder voice and engagement
- Mental health supports
- Differentiated academic and social emotional supports
- Inclusive environments & relationship building
- College, career, and life skills

Actions were then developed, revised, and aligned to state and local data, stakeholder input themes, and our LCAP focus area goals. These actions address the academic, social and emotional, mental health, and overall basic living needs of students. To monitor progress, we are using a process for continuous improvement that is aligned to the LCAP and consists of answering three fundamental improvement questions and conducting rapid inquiry cycles:

- Goal: What are we aiming to achieve?
- Metrics: How will we assess progress towards achieving our goal?
- Actions: What will we do to achieve our goal?
- Test: Conduct Plan, Do, Study, Act (PDSA) cycles of inquiry to test

## **Instructions: Introduction**

The Annual Update Template for the 2019-2020 Local Control and Accountability Plan (LCAP) and the Annual Update for the 2020–2021 Learning Continuity and Attendance Plan must be completed as part of the development of the 2021-2022 LCAP. In subsequent years, the Annual Update will be completed using the LCAP template and expenditure tables adopted by the State Board of Education.

*For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## **Instructions: Annual Update for the 2019–2020 Local Control and Accountability Plan Year**

### Annual Update

The planned goals, state and/or local priorities, expected outcomes, actions/services, and budgeted expenditures must be copied verbatim from the approved 2019-2020 Local Control and Accountability Plan (LCAP). Minor typographical errors may be corrected. Duplicate the Goal, Annual Measurable Outcomes, Actions / Services and Analysis tables as needed.

#### Annual Measurable Outcomes

For each goal in 2019-2020, identify and review the actual measurable outcomes as compared to the expected annual measurable outcomes identified in 2019-2020 for the goal. If an actual measurable outcome is not available due to the impact of COVID-19 provide a brief explanation of why the actual measurable outcome is not available. If an alternative metric was used to measure progress towards the goal, specify the metric used and the actual measurable outcome for that metric.

#### Actions/Services

Identify the planned Actions/Services, the budgeted expenditures to implement these actions toward achieving the described goal and the actual expenditures to implement the actions/services.

#### Goal Analysis

Using available state and local data and input from parents, students, teachers, and other stakeholders, respond to the prompts as instructed.

- If funds budgeted for Actions/Services that were not implemented were expended on other actions and services through the end of the school year, describe how the funds were used to support students, including low-income, English learner, or foster youth students, families, teachers and staff. This description may include a description of actions/services implemented to mitigate the impact of COVID-19 that were not part of the 2019-2020 LCAP.
- Describe the overall successes and challenges in implementing the actions/services. As part of the description, specify which actions/services were not implemented due to the impact of COVID-19, as applicable. To the extent practicable, LEAs are encouraged to include a description of the overall effectiveness of the actions/services to achieve the goal.

## Instructions: Annual Update for the 2020–2021 Learning Continuity and Attendance Plan

### Annual Update

The action descriptions and budgeted expenditures must be copied verbatim from the 2020-2021 Learning Continuity and Attendance Plan. Minor typographical errors may be corrected.

#### Actions Related to In-Person Instructional Offerings

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to in-person instruction and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions, as applicable.

#### Analysis of In-Person Instructional Offerings

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing in-person instruction in the 2020-2021 school year, as applicable. If in-person instruction was not provided to any students in 2020-2021, please state as such.

#### Actions Related to the Distance Learning Program

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to the distance learning program and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions, as applicable.

### Analysis of the Distance Learning Program

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing distance learning in the 2020-2021 school year in each of the following areas, as applicable:
  - Continuity of Instruction,
  - Access to Devices and Connectivity,
  - Pupil Participation and Progress,
  - Distance Learning Professional Development,
  - Staff Roles and Responsibilities, and
  - Supports for Pupils with Unique Needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness

To the extent practicable, LEAs are encouraged to include an analysis of the effectiveness of the distance learning program to date. If distance learning was not provided to any students in 2020-2021, please state as such.

### Actions Related to Pupil Learning Loss

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to addressing pupil learning loss and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions, as applicable.

### Analysis of Pupil Learning Loss

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in addressing Pupil Learning Loss in the 2020-2021 school year, as applicable. To the extent practicable, include an analysis of the effectiveness of the efforts to address pupil learning loss, including for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils who are experiencing homelessness, as applicable.

### Analysis of Mental Health and Social and Emotional Well-Being

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in monitoring and supporting Mental Health and Social and Emotional Well-Being of both pupils and staff during the 2020-2021 school year, as applicable.

### Analysis of Pupil and Family Engagement and Outreach

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges related to pupil engagement and outreach during the 2020-2021 school year, including implementing tiered reengagement strategies for pupils who were absent from distance learning and the efforts of the LEA in reaching out to pupils and their parents or guardians when pupils were not meeting compulsory education requirements or engaging in instruction, as applicable.

### Analysis of School Nutrition

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in providing nutritionally adequate meals for all pupils during the 2020-2021 school year, whether participating in in-person instruction or distance learning, as applicable.

### Analysis of Additional Actions to Implement the Learning Continuity Plan

- In the table, identify the section, the planned actions and the budgeted expenditures for the additional actions and the estimated actual expenditures to implement the actions, as applicable. Add additional rows to the table as needed.

- Describe any substantive differences between the planned actions and/or budgeted expenditures for the additional actions to implement the learning continuity plan and what was implemented and/or expended on the actions, as applicable.

## **Overall Analysis of the 2020-2021 Learning Continuity and Attendance Plan**

The Overall Analysis prompts are to be responded to only once, following an analysis of the Learning Continuity and Attendance Plan.

- Provide an explanation of how the lessons learned from implementing in-person and distance learning programs in 2020-2021 have informed the development of goals and actions in the 2021–2024 LCAP.
  - As part of this analysis, LEAs are encouraged to consider how their ongoing response to the COVID-19 pandemic has informed the development of goals and actions in the 2021–2024 LCAP, such as health and safety considerations, distance learning, monitoring and supporting mental health and social-emotional well-being and engaging pupils and families.
- Provide an explanation of how pupil learning loss continues to be assessed and addressed in the 2021–2024 LCAP, especially for pupils with unique needs (including low income students, English learners, pupils with disabilities served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness).
- Describe any substantive differences between the actions and/or services identified as contributing towards meeting the increased or improved services requirement, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496, and the actions and/or services that the LEA implemented to meet the increased or improved services requirement. If the LEA has provided a description of substantive differences to actions and/or services identified as contributing towards meeting the increased or improved services requirement within the In-Person Instruction, Distance Learning Program, Learning Loss, or Additional Actions sections of the Annual Update the LEA is not required to include those descriptions as part of this description.

## **Overall Analysis of the 2019-2020 LCAP and the 2020-2021 Learning Continuity and Attendance Plan**

The Overall Analysis prompt is to be responded to only once, following the analysis of both the 2019-2020 LCAP and the 2020-2021 Learning Continuity and Attendance Plan.

- Describe how the analysis and reflection related to student outcomes in the 2019-2020 LCAP and 2020-2021 Learning Continuity and Attendance Plan have informed the development of the 2021-2022 through 2023-2024 LCAP, as applicable.



**San Juan**  
Unified School District

## Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA)	Contact Name and Title	Email and Phone
San Juan Unified School District	Gianfranco Tornatore Director, Continuous Improvement and LCAP	gianfranco.tornatore@sanjuan.edu 916-971-7931

### Plan Summary [2021-2022]

#### General Information

A description of the LEA, its schools, and its students.

Valuing diversity and excellence, San Juan Unified School District's (SJUSD) mission is to empower all in our inclusive learning community to contribute and thrive in a radically evolving world. Our shared values include inclusivity, real-world knowledge, voice, social and emotional intelligence, and perseverance. Through policies, practices, programs, and decisions, SJUSD will reduce the predictability of which students fail by utilizing an equity lens to eliminate barriers for our specific populations.

Welcoming schools that support the social and emotional needs of our students form the foundation for academic excellence. We recognize this is built through the continuous improvement of intentional collaborative efforts that are focused on the following:

1. Connected School Communities: Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.
2. Healthy Environments for Social-Emotional Growth: Staff will cultivate inclusive, safe, equitable, culturally responsive, and healthy environments by integrating social and emotional learning to ensure essential student development.
3. Engaging Academic Programs: Staff educators will engage and support each student in a challenging and broad course of study that builds skills, knowledge, and experiences preparing all to be critical thinkers who communicate effectively, collaborate, and are civic-minded.
4. Clear Pathways to Bright Futures: Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career, and bright futures filled with opportunity.

SJUSD serves the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River, and Orangevale. Within the district are diverse groups of students including a growing Hispanic/Latino population and a significant number of refugees and immigrant students who speak Spanish, Russian, Arabic, Farsi, Dari, Pashto, Ukrainian, and many other languages. Approximately half of our students qualify for low-income services and are enrolled at every school campus throughout the district.

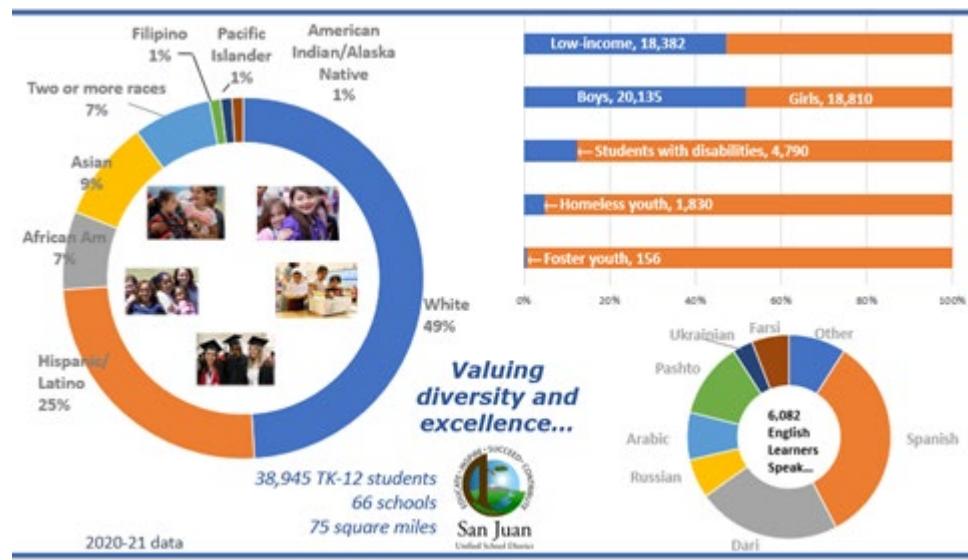
Our schools strive to meet the needs of each student with comprehensive, standards-aligned programs along with specialized services and programs, including Montessori, Spanish Dual Immersion, Artful Learning, Rapid Learner, International Baccalaureate (TK-12), CIVITAS, career technical pathways, and other specialties. Individual schools may also have a focus that includes a growing number of schools focused on science, technology, engineering, arts, and mathematics (STEAM). Enrollment beyond the neighborhood school is available through the open enrollment process each winter. San Juan also has programs for infant/toddlers, preschool, and adult education throughout the district.

While each school is unique, we are committed to providing a high-quality education for every student that includes:

- A challenging, standards-based academic program at every school
- Additional supports for students who require extra assistance
- Enrichment opportunities and programs

Recognizing that students may face a variety of challenges, our academic, behavioral, and social-emotional supports continue to be strengthened through our multi-tiered system of supports (MTSS), ensuring the success of each student. With a wide variety of student needs, we are always looking for ways to ensure that San Juan's instruction and programs are engaging, relevant, and innovative, providing the support all students need to be successful. This includes increased efforts to listen to the voices of students in our process of continuous improvement. By partnering with parents/guardians, staff, students, and the community, we continue to adjust to better meet the needs of our children and families.

The graphs below show the district's student demographics. As of March 24, 2021, there are approximately 38,945 students enrolled and attending 66 schools in a district that covers 75 square miles. Our diverse student population includes 47.2% low-income students (LI), 12.3% students with disabilities (SWD), 4.7% homeless (HM), 0.4% Foster Youth (FY), and 16.5% English learners (EL). Our EL speak the following languages: Spanish (33.2%), Dari (22.8%), Arabic (7.5%), Pashto (12.0%), Russian (6.2%), Ukrainian (3.2%), Farsi (5.9%), and other languages (9.1%). By ethnicity, San Juan students are Hispanic/Latino (25.4%), African American (6.9%), Asian (9.0%), Filipino (.91%), Pacific Islander (0.6%), American Indian or Alaskan Native (0.57%), White (49.24%) with 0.16% not reported.



## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

San Juan is committed to ensuring all students are graduating on time, college-career ready. A review of the dashboard and local measures reveals graduation rates remain high at 88.2%. This reflects the long-term work of strengthening supports available on all high school campuses to ensure that students remain enrolled at their high school while getting back on track toward graduation. A second contributor to ensuring students are graduating on time, college and career-ready is the specialized instructional support for high school-aged English learners.

College-career readiness rates maintained growth with rates for three of the twelve student groups (including English learners and foster youth) and five of the eleven high schools increasing or increasing slightly. This reflects growing attention toward under-performing student groups and ensuring students can access courses and programs needed to be college-career ready. In 2018-2019, enrollment in advanced courses among low-income and students of color increased dramatically due to an equity-based recruitment/enrollment process at high schools in partnership with Equal Opportunity Schools (EOS). Most noteworthy, enrollment for Hispanic students in Advanced Placement (AP) courses increased 9.5% while students with disabilities increased 5.6% in enrollment in AP courses.

Chronic absence rates for K-8 students show improvement among two student groups (including low-income students) and at 28 school sites between 2017 and 2018. A review of 2019 chronic absence rates mid-year shows that the rates are continuing to improve for all student groups. These positive changes are likely due to implementing a focused, tiered approach to helping families and students overcome barriers and develop positive attendance habits.

English language arts performance show progress from 2017 to 2019 for low-income students districtwide and at 34 schools across the district. Continued support over multiple school years, especially for schools with concentrations of students experiencing poverty is a part of what is driving this improvement.

Perceptions of expectations and caring relationships are strong for all groups while perceptions of safety by students reflect progress for the second year in a row. These positive shifts are likely a result of the efforts around creating a welcoming environment, establishing culturally responsive practices in schools, and engaging in dialogue around school safety with students.

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

San Juan's greatest areas of need continue to be math performance and chronic absenteeism rates. In terms of subgroups, English learners, students with disabilities, and foster youth students are two or more levels below the district in areas of graduation rate and the college and career indicator.

Math performance of students in grades 3-8 and grade 11 on the California Assessment of Student Performance and Progress is also an area of need overall (orange), especially for:

- Homeless youth who were very low and showed no growth
- Socioeconomically disadvantaged students and American Indian/Alaskan Native students were low and showed no growth
- Students with disabilities, African American students, and foster youth students were very low but did show growth from the prior year

In order to support all students in math, several actions are being taken. We have purchased iReady as a math assessment and intervention resource for students grades 3-8. We have also purchased IXL as an online resource for grades 9-12. Collaboratively, math teachers selected essential standards for all grade and course levels to support more targeted attention on skills and concepts. Classroom instruction in all grades will continue to be strengthened using districtwide and school-specific professional learning focused on the use of formative assessments and feedback to better meet the needs of students. Additional supplementary materials for Integrated

Math 1 were purchased to support students who are struggling with that baseline high school course. Additional support and interventions for struggling students within and beyond the school day are provided based on referrals from school sites, with a focus on elementary, K-8, and middle schools with higher densities of targeted pupils. In grades 6-12, this includes the use of scheduled support classes and on-demand tutoring. Summer math camp programs are continuing for incoming third, sixth, and ninth graders, and middle and high schools are revising their model for supporting struggling learners.

Chronic absence rates are high for the district overall (orange) and especially for:

- African American students whose rates were very high and increased from the previous year
- Homeless students whose rates were very high and did not change from the previous year
- Socioeconomically disadvantaged students, Hispanic students, white students, and Native Hawaiian/Pacific Islander students whose rates were high and did not change from the previous year

The district's attendance improvement initiatives will continue for progress on increasing attendance. Staff work with families to participate in listening sessions, surveys, and one-on-one meetings to remove barriers to regular attendance, and in some cases, refer families to specialized attendance programs. Targeted district transportation for homeless students at four elementary schools continues based on positive results for most who participated. Additionally, the district is working with stakeholders to develop and communicate alternate transportation options to ensure regular attendance.

Graduation Rate and College and Career Readiness continue to be a struggle for our English learners, our students with disabilities, and our foster youth students:

- English learner graduation rate was low and declined significantly while the College-Career Indicator (CCI) was very low and declined
- Foster youth graduation rate increased but remained very low while the CCI decreased and remained very low
- Students with disabilities' graduation rate decreased significantly and was very low while the CCI maintained at the very low level

While the College-Career indicator suggests that overall rates of 2019 graduates who are "prepared" are in the medium range (41.1%), rates for eight of twelve groups lag behind significantly. This continues to be a focus of secondary schools as they work to ensure that all students graduate college-career ready. In 2019-20, schools shifted to higher graduation requirements for the class of 2023. These new requirements are aligned to college entrance requirements and support career pathways. Over 40 new high-interest, a-g approved courses have been adopted in the past several years and many of these are a part of expanding Career Technical Education (CTE) pathways as well. High schools administer the PSAT to all students in grades 10 and 11, which helps to identify where students have potential, where they struggle and provides them access to college prep materials. Enrollment of underrepresented students in Advanced Placement and International Baccalaureate (AP and IB) classes continue to increase which will lead to increased AP/IB performance and an overall increase in underrepresented students demonstrating college-career readiness. Mentoring partnerships will continue to support underrepresented students in this transition in order to increase their levels of success.

## LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

The development of the 2021-2022 LCAP was informed and guided by the following three objectives:

- Build on the work San Juan Unified School District (SJUSD) did last year
- Reflect on what the district has learned this year
- Refine the 2021-2024 LCAP actions

In September of 2019 and continuing through February 2020, SJUSD embarked on an ambitious effort to strengthen and align its strategic plan and LCAP planning by expanding the scope of stakeholder engagement across the district to better understand and learn about what our students and families need. This work resulted in the development of a “Strategic Framework” that includes the following components:

- Revised mission statement: “We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.”
- Shared values:
  - Inclusivity
  - Real-World Knowledge
  - Voice
  - Social and Emotional Intelligence
  - Perseverance
- Equity Lens: “Through policies, practices, programs, and decisions, SJUSD will reduce the predictability of which students fail by utilizing an equity lens to eliminate barriers for our specific populations.”
- Theory of Continuous Improvement aligned to State accountability system
- Four focus areas aligned to specific Dashboard data points as well as to the state’s Local Control Funding Formula, Local Control and Accountability Plan (LCFF LCAP) priority areas:
  - Connected School Communities
  - Healthy Environments for Social-Emotional Growth
  - Engaging Academic Programs
  - Clear Pathways to Bright Futures

Building on this work, the district engaged stakeholder groups from August 2020, through March 2021, to better understand and learn from the experiences of its students, families, and staff during the COVID-19 pandemic. The expanded number and diversity of stakeholder groups allowed the district to engage student and family groups who have not previously had as much “voice” in the district and/or who are most impacted by inequities revealed in the data.

A final highlight is an additional focus on developing and refining LCAP actions by building the capacity of stakeholder groups to lead for equity, continuous improvement, and collaboration using the following strategies:

- Equity Strategy:
  - Reflect – Understand and learn about what our students need
  - Act – Bring that understanding into action with coherence and in partnership with stakeholders
  - Impact – Measure and hold ourselves responsible for the impact of our work
- Continuous Improvement Strategy:
  - Goal - “What are we trying to accomplish?”
  - Metrics - “How will we know that a change is an improvement?”
  - Actions - “What action(s) can we make that will result in improvement?”
  - Test – “How will we engage in rapid cycles of inquiry?”

## Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Howe Avenue Elementary - Low performing

La Vista Center - Low performing

La Entrada - Graduation rate

### Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

San Juan Unified School District (SJUSD) supports schools identified for Comprehensive Support and Improvement (CSI) using the Continuous Cycle of Improvement model around improving all systems designed to support positive student outcomes. Each identified CSI school has a district sponsorship team consisting of district leaders from the Division of Teaching and Learning and labor management leaders from San Juan Teachers Association (SJT). The sponsorship team works collaboratively with the site's leadership team to support the comprehensive needs assessment process, development of the School Plan for Student Achievement (SPSA), and systems of monitoring progress. Sponsorship teams, or representatives from the sponsorship teams, meet regularly with site leaders to help identify resources to support the goals of the school, provide technical assistance around CSI guidelines, and attend check-in meetings. In addition, SJUSD has contracted with an outside consultant to provide professional development to lead site teams through the Network Improvement Community work (NIC) to build internal capacity around Improvement Science work.

The aim of the NIC is to build school capacity using a change design process that culminates with school teams implementing a Plan-Do-Study-Act (PDSA) learning cycle. Each school-based team engages in a series of five (5) network meetings and (4) individual site-based meetings throughout the year. To begin, school teams receive training in the improvement process, design needs assessments to identify gaps, and plan for empathy exercises using data-gathering tools. Teams continue to refine their improvement plans by engaging in a root cause analysis and interpreting data from their data gathering. The analysis provides school teams an opportunity to identify key drivers that direct their improvement efforts and gain new insight and understanding of their problems of practice. Using the key drivers, school teams generate possible actions that will have an influence on their challenges with a primer on avoiding "solutionitis" – jumping to solutions prior to fully understanding why the problem exists – and planning for their PDSA cycle. By crafting their success goals and identifying research-based practices, teams are able to identify key practices to implement and test. The NIC culminates with a completed plan, reflection, and analysis of their PDSA cycles, as well as data to make decisions on how to scale best practices for the following school year.

The School Site Council, English Learner Advisory Committee, and Site Leadership teams played a critical role in providing input, assessing needs, and identifying resource inequities. Each site met at least 5 times with stakeholder groups to develop the CSI plan in conjunction with planning and developing their SPSA. Groups reviewed data, identified gaps, and collaborated around the identification of resource inequities and how to address them.

Transparency around budgets and funding sources was also provided.

Each site used data relevant to their identification as a school receiving Comprehensive Support and Improvement resources. Data included CA School Dashboard academic and engagement indicators from 2019-20, annual parent climate survey, attendance rates, suspension data, engagement with distance learning, report card, and local assessment data. Stakeholder groups also recognized and considered how the data was impacted by distance learning and COVID 19.

Site and district leadership examined effective practices around professional learning and effective engagement strategies using experts from the Carnegie Foundation and West Ed. Sites conducted empathy gathering and listening circles to begin the cycle of continuous improvement. Howe Avenue Elementary explored mentor programs

to support target groups in improved engagement and attendance practices while La Vista Center implemented Positive Behavior Intervention Supports (PBIS) and Restorative Practices.

Each site adjusted its plan to address resource inequities related to engagement in distance learning and mitigating learning loss. Actions were designed to promote attendance and engagement through innovative teaching strategies, intervention, effective communication, and support with technology. Teachers adjusted to the shift by providing instruction through a virtual model. Additional resources and strategies were identified as a need for meeting students' academic and socio-emotional needs via a virtual platform. Teachers learned and will continue to learn with and from each other. Of critical importance, was the identified need for teacher collaboration time to refine and build capacity through shared experiences.

Student learning loss varies according to each student's circumstance. There is an inequity in learning loss based on poverty, language proficiency, and environmental factors. There is a need for an indicator of learning loss so that each student's situation can be addressed appropriately. Intervention will be critical to eliminating learning gaps.

While there is a digital divide, there is also an inequity in the level of comfort with technology and connectivity. While students have been provided Chromebooks, not all families have been provided the training needed to use the technology effectively.

## Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Monitoring and evaluation of school plans will occur throughout the school year culminating with the implementation and assessment of Plan-Do-Study-Act (PDSA) cycles. Following each network convening, site-based teams will engage in check-in meetings to review progress, reflect on practice, and resolve issues related to improvement plans. By using a data-gathering tool, teams will use data throughout the design of the improvement process to define problems, identify changes and actions, and design a process to test changes and actions on an appropriate scale.

Each site utilizes a support plan that tracks changes leading up to the PDSA cycle. At the point of implementation, school sites utilize the support plan and PDSA template to make plans, evaluate progress, and determine whether to redesign or scale current improvements and change ideas. The network will convene for an end-of-the-year meeting to share best practices, lessons learned, and recommendations for the following school year.

## Stakeholder Engagement

A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.

San Juan Unified School District (SJUSD) is committed to ensuring the voices of students, staff, families, and community members are lifted into the planning, implementation, and evaluation of how education is delivered to our approximately 39,000 students. Outlined below is the district process for gathering stakeholder input to inform the actions and services in the 2021-2022 Local Control and Accountability Plan (LCAP). Of particular note is this process began in September 2019 in anticipation of the development of the 2010-2021 LCAP. However, due to COVID-19 and the subsequent suspension of the 2020-2021 LCAP, this process continued through March 2021, adjusting to new reporting and stakeholder engagement requirements put forth by the California Department of Education (CDE).

In September of 2019, SJUSD aimed to strengthen and align its strategic plan and LCAP and to better inform the planning by expanding the scope of listening and learning in the district. A Strategic task force comprised of 35 students, staff, parents, and community members met over the course of three months. The work of this task force was to identify which student and parent/guardian groups were “lost in the data” and how to ensure “they were not lost in our process.” The groups identified for targeted stakeholder engagement, including students, parents/guardians, community members, and staff were:

- Refugee
- Foster/homeless youth
- English learners
- African American
- Students with disabilities
- Lesbian, Gay, Bisexual, Transgender, Questioning+ (LGBTQ+)

The district's approach to gathering stakeholder input from the targeted groups led to the creation of the “Cultural Brokers” model. The cultural brokers' approach was about connecting trusted staff with particular students/communities. Data gathered from these specific groups included the following areas:

- Skills and experiences for college and career readiness
- Qualities and characteristics to be happy and healthy human beings
- Social and emotional supports
- Academic supports
- College and career supports/programs

Three Regional Forums were held in October 2019 across the district's three regions which provided an opportunity for school teams and community members to connect about our shared values, collective strengths, needs, and collaborative ideas to drive continuous improvement in our schools. Approximately 300 participants including school site teams, parents, students, and community members attended with representation from 92% of district schools.

Input from the cultural brokers and regional forums was compiled into a summative Cultural Brokers Network report that was shared with all members of the district's administration, Strategic Task Force, the Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC), the District English Learner Acquisition Committee (DELAC), staff teams, and more. The summarization of the data collected resulted in an updated strategic framework including a revised mission statement, newly created shared values, an equity lens statement, and four focus areas. Each focus area is aligned to specific state dashboard data points as well as to the state's Local Control Funding Formula (LCFF) Local Control and Accountability Plan (LCAP). The four focus areas are:

- Connected School Communities
- Healthy Environments for Social and Emotional Growth
- Engaging Academic Programs
- Clear Pathways to Bright Futures

Four LCAP “Focus Teams” composed of a cross-section of staff and labor partners were created for deeper discussion around the four goal areas in the strategic framework. These teams also met with the LCAP PAC and the

DELAC to further strengthen the flow of information and connection between educators, staff, parents/guardians, and students.

In January of 2020, the stakeholder engagement process for the design and development of the 2020-2021 LCAP began using questions identified from each of the four focus areas. Input was gathered from targeted student groups and their families, teachers, principals, administrators, and local bargaining units. Additionally, the LCAP PAC reviewed the summarized stakeholder engagement information, along with the state dashboard and local data, and presented their 2020-2021 LCAP considerations to district staff at their March 6, 2020 meeting. In parallel, district staff focus teams reviewed district surveys, stakeholder input, and LCAP PAC considerations and began budgeting and planning for the 2020-2021 LCAP. In March 2020, COVID-19 resulted in LCAP work being placed on hold until further guidance was received by the California Department of Education (CDE). In April 2020, a COVID Operations report was required by the CDE to explain the changes to program offerings that the district made in response to school closures to address the COVID-19 emergency, to explain the major impacts of such closures on students and families, and to include a description of how the district is meeting the needs of its unduplicated students. Senate Bill No. 98, approved in June 2020, suspended the 2020-2021 LCAP, and instead, required completion and adoption of the Budget Overview for Parents and the Learning Continuity and Attendance Plan (LCP) for the 2020-2021 school year.

The Learning Continuity and Attendance Plan (LCP), memorialized the planning process already underway for the 2020-2021 school year and required a stakeholder engagement strategy to inform the district's implementation of distance learning and educational supports and services. Information was gathered using surveys and outreach to statutorily required groups including students, parent/guardians, teachers, principals, administrators, and local bargaining units. Based on stakeholder, LCAP PAC, and DELAC input, the plan was developed and presented at a public meeting, approved at a subsequent district board meeting, and adopted by September 30, 2020.

Beginning in January 2021, and continuing through March 2021, the district continued its stakeholder engagement outreach to help inform the 2021-2022 LCAP. Stakeholder engagement listening sessions were held with the statutorily required groups including students, parents/guardians, teachers, principals, administrators, and local bargaining units. The questions asked to participants were based on the identified focus areas created in the 2020 school year and the LCP. On April 8, 2021, the LCAP PAC met to review their considerations from the previous school year and to review the current stakeholder key themes in order to add to, revise, or remove considerations developed in 2020. District focus teams began meeting to review the 2020 LCAP PAC considerations, current stakeholder key themes, and consolidated considerations to support the planning and development of the 2021-2022 LCAP. On May 6, 2021, a draft plan of the LCAP was presented to the LCAP PAC and on May 20, 2021, a draft plan of the LCAP was presented to the DELAC. Both groups developed questions for the district superintendent and the superintendent responses were shared with the LCAP PAC and the DELAC and posted on the district LCAP website. On June 8, 2021, the LCAP draft plan was presented in a public meeting, and on June 22, 2021, the LCAP was adopted by the local governing board.

#### A summary of the feedback provided by specific stakeholder groups.

The annual and ongoing engagement of stakeholders is a key part of the LCAP development process. It is essential that the goals, actions, expenditures, metrics, and targets within the LCAP are informed by the voices of students, families, staff, and community members. The following section identifies the timeline, specific stakeholder groups engaged, and the key themes that emerged in this process.

Prior to the suspension of the 2020-2021 LCAP, the district engaged with stakeholder groups from January 2020 through March 2020 to gather feedback based on the identified questions tied to the four focus areas: Connected School Communities, Healthy Environments for Social and Emotional Growth, Engaging Academic Programs, and Clear Pathways to Bright Futures.

Following is a summation of the stakeholder groups engaged in this feedback process and the dates engaged:

- Superintendent's Parent Advisory Committee - January 17, 2020
- Arcade Middle School Long-term English learners - January 28, 2020
- Edison K-8 School Long-term English learners - January 28, 2020
- District Student Councils - January 30, 2020
- Pride Pak (LGBTQ+ students) - February 3, 2020

- Encina Preparatory High School Long-term English learners - February 3, 2020
- Superintendent's Student Advisory Committee (SSAC) - February 4, 2020
- Special Education Community Advisory Committee (CAC) - February 4, 2020
- Churchill Middle School Long-term English learner - February 5, 2020
- Secondary principals - February 5, 2020
- Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) - February 6, and March 6, 2020
- American Indian Education Parent Advisory Committee (AIEP) - February 12, 2020
- District English Learner Acquisition Committee (DELAC) - February 13, 2020
- African American students/parents/guardians - February 15, 2020
- McKinney-Vento staff - February 20, 2020
- K-8 principals - February 26, 2020
- McKinney-Vento students - February 27, 2020
- San Juan Teachers Association - March 10, 2020
- Laurel Ruff Center students with disabilities - March 11, 2020

For the Connected School Communities focus area, students, parents/guardians, and staff were asked, "What barriers prevent children from coming to school regularly?" Four common themes emerged:

- Mental health
- Safety
- School – student motivation, school structure, class offerings, school communications
- Transportation

For the Healthy Environments for Social and Emotional Growth focus area, students, parents/guardians, and staff were asked, "What makes students feel safe and supported at school?" Three common themes emerged:

- Counseling support
- Environment
- Teacher/supportive role models

For the Engaging Academic Programs focus area, students, parents/guardians, and staff were asked, "What works for students when they need extra help in class?" Two common themes emerged:

- Engaging learning opportunities
- Teachers

For the Clear Pathways to Bright Futures focus area, students, parents/guardians, and staff were asked "What is helping to figure our students' futures?" Three common themes emerged:

- Awareness/exposure to different careers and trades
- Counseling support
- College and career program availability

Since late May 2020, SJUSD engaged in ongoing efforts and feedback loops to solicit stakeholder input to inform the district's implementation of distance learning and educational supports and services that also helped to inform the district Reopening Plan and the Learning Continuity and Attendance Plan (LCP). Following is a summation of the stakeholder engagement feedback conducted:

**May 2020 Distance Learning and New Year Family survey results:**

- 42% of respondents reported their students spent, on average, 3-4 hours on schoolwork in the distance learning model
- 38% of respondents shared they spent 1-2 hours per day supporting their students' learning in the distance learning model
- 53% of participants reported they were slightly or not satisfied with their school's distance learning model
- 54% of participants shared they were moderate to very confident in supporting their students' learning at home
- 44% of participants reported one of the greatest challenges for their students was receiving assignments that were unclear
- 73% of respondents reported using Google Classroom as very to moderately successful for their

- student
- 62% of participants reported using Zoom meetings as very to moderately successful for their student
- 67% of respondents felt it was easy to connect with individual teachers when needed
- 50% of participants reported they were not aware or slightly aware of what student supports are currently available and how to access them
- 41% of participants reported their students were struggling or not coping well with school closing and COVID-19 pandemic

In addition, a survey was administered to district teachers, in collaboration with the San Juan Teachers Association (SJTA), during distance learning in the spring to gain their feedback on the experience they had and what would assist moving into the 2020-2021 school year.

Findings from the teacher survey included:

- 73% of respondents reported feeling comfortable or extremely comfortable developing and delivering content online
- 56% of participants shared feeling comfortable or extremely comfortable engaging their students in the content
- 64% of respondents felt technology training was helpful or extremely helpful during distance learning
- 44% of participants felt curriculum training was helpful or extremely helpful during distance learning
- 58% of respondents reported they would like more training on engagement strategies for students
- 29% of participants shared they would like more training and support on creating lessons for distance learning
- 26% of respondents reported they would like more training and support on distance learning delivery systems like Google Classroom or Seesaw

ThoughtExchange, an online platform that allows groups to come together and have conversations about important topics or questions that exist for a community, was conducted in late May. In this case, the ThoughtExchange was focused on students, parents/guardians, families, staff members, and the community and what their hopes and concerns were for the 2020-2021 school year. More than 3,700 responded to share their thoughts or rate the ideas shared by others. The results were used along with other qualitative and quantitative data to help guide decision-making for reopening plans for the 2020-2021 school year.

Findings from the ThoughtExchange included:

- Budget: Thoughts in this theme involved concerns about the district's budget. Sub-themes included: staff layoffs; furloughs; job security; and reduction of support programs
- Distance learning roadblocks: This theme included specific roadblocks to successful distance learning. Sub-themes included: increased workload/homework through distance learning (versus through traditional school); challenges from use of multiple platforms; issues with technology and/or software; and difficulties communicating with teachers
- Distance learning quality: Thoughts in this theme involved concerns about the quality of learning through distance learning methods. Sub-themes included: lack of social interaction; lack of structure in the school day; inability for hands-on learning
- Equity/achievement gaps: This theme included concerns about equity and achievement gaps among student groups. Sub-themes included: lack of parent support at home; digital divide; language barriers
- Health and safety concerns: By far the largest theme in terms of the number of thoughts, health and safety concerns about returning to school campuses in the fall were top of mind for participants. Sub-themes included: returning to school campuses only when safe to do so to avoid the spread of COVID-19; availability and use of personal protective equipment (PPE), face coverings, soap/water, and sanitizer upon reopening campuses; concerns about the cleanliness of facilities and restocking of cleaning supplies; the need and importance of maintaining social distancing when returning to campus; the need to update sick policies for both students and staff
- Helping teachers be effective: Thoughts in this theme involved how to help teachers be more effective in their roles, both through distance learning and on campus. Sub-themes included:

- providing time for lesson planning and collaboration; providing professional learning if distance learning is to continue; district providing guidelines and standards around distance learning, and roles of teachers if reopening campuses; involving teachers in any decision-making processes
- Multiple format options: This theme consists of thoughts around providing multiple learning format options for the 2020-2021 school year so that parents have a choice. Sub-themes included: providing families with an option of either on-campus learning or distance learning; providing a hybrid model of certain days on-campus and certain days of distance learning
  - Return to normal: This theme involved thoughts from participants that want the next school year to return to normal. Participants expressed the desire to return to the regular school format
  - Social connection and mental health: This theme involved thoughts centered around the importance of social connection and the need for mental health support for students and staff. Sub-themes included: lack of social interaction through distance learning; the desire of students to return to school to see friends; the need for increased mental health and social-emotional support for students and staff
  - Special education (SPED) support: Thoughts in this theme centered around the need for increased support for students receiving special education services. Sub-themes included: concerns about students with an Individualized Education Program (IEP) falling behind; special education students not having access or resources to support services
  - Sports/electives/extracurricular activities: Thoughts in this theme involved the desire to resume outside of the classroom activities next school year. Sub-themes included: sports; elective classes (such as band, choir, etc.); extracurricular activities (such as clubs, dances, field trips, etc.)

District Learning Continuity and Attendance Plan survey (administered August 25, 2020 – September 9, 2020) results from 423 participants representing 59 schools in the district:

- 82% of respondents shared that in order to resume in-person instruction, adequate hygiene and cleaning supplies for school classrooms and facilities should be provided
- 64% of respondents felt that in order to resume in-person instruction, staff should be equipped with personal protective equipment (i.e. face coverings, gloves, etc.)
- 59% of respondents reported that health and safety protocols need to be increased once in-person instruction resumes
- 56% of respondents shared that classroom instruction, once resumed in-person, should focus on essential grade-level standards for students
- 66% of respondents reported that as students transition back on campus, social and emotional supports need to be increased
- 57% of respondents shared that in our current distant learning environment, technical support for digital devices and connectivity for students and parents needs improvement
- 68% of respondents felt that access to student clubs, activities, and programs is needed to support the mental health and social-emotional health of students
- 54% of respondents felt that students need academic tutoring and support
- 51% of respondents shared that students need access to mental health and social-emotional support resources
- 61% of respondents reported that student engagement through distance learning will improve by hosting small group meetings
- 71% of respondents reported that their students need access to student clubs, activities, and programs to improve student engagement while distance learning

The Community Advisory Committee (CAC) for special education shared the following as important to supporting students with disabilities:

- Need for tutorials to help them support their students with instruction
- Examples of instructional activities that they can do at home with their child
- Parent training on how to use/access technology
- How to track their student's progress in the distance learning environment

In addition, it was also noted that there were parents concerned that distance learning would not be successful for students with severe disabilities. A special education workgroup was assembled to address the needs of moderate/severe students with disabilities in early March to begin developing a plan for student support.

Below are some of the supports they identified as important:

- Structured communications with families
- Outreach to families to see if they have any immediate needs such as access to devices, community resources, or to inquire if they are experiencing food insecurity
- Coordinated service delivery in the area of mental health and therapy services, such as teletherapy
- Consistent platforms to deliver instruction to students (i.e. - Google Classroom, SeeSaw)
- Best practices for distance learning instruction that can be shared with special education teachers, and instructional assistants who are supporting students with disabilities
- Centralized location for resources to provide to families and students (videos, Zoom, YouTube videos, and lessons for students to work on at home)

There were parents of students with disabilities feedback meetings held at the end of the last school year to obtain more information about what parents needed and what they would like to see improved as the district moved into the 2020-2021 school year. Some of their considerations are listed below:

- Upgraded laptops - Chromebooks worked inconsistently, often needed to replace cords, disrupted student learning
- Chromebooks would not support software being used making it difficult for students to access the curriculum
- Develop a parent-to-parent network of support
- Coordinated activities that could include physical therapy, occupational therapy, speech and behavior support for a student who was receiving these services
- Additional training for instructional assistants to reach out to parents to provide support to them
- Request to bring students with moderate/severe disabilities back into small groups in the physical classroom

Ongoing collaboration has taken place with labor groups, like San Juan Teachers Association (SJTA), San Juan Professional Educators Coalition (SJPEC), San Juan Administrators Association (SJAA), California School Employees Association (CSEA), and Teamsters to provide input and feedback and to be part of the development and co-creation of actions and services reported in the Learning Continuity Plan. In preparation for the fall, meetings took place weekly with SJTA to prioritize and co-create mutual agreements and expectations for both in-person and distance learning.

In August and September 2020, meetings were held with various stakeholder groups throughout the district to enhance the stakeholder engagement process and to help inform the Learning Continuity and Attendance Plan (LCP). These listening sessions provided a rich source of input on the overall distance learning experience, specifically in the form of recommendations for improving the 2020-2021 school year. Key themes that emerged across the various stakeholder groups are outlined below.

#### **District English Learner Acquisition Committee (DELAC) - 8/27/20 meeting:**

- Need to make sure schools are safe when returning to in-person instruction including following safety protocols
- Need assistance with school supplies including printer ink and headphones for computers
- Consider sending English language development (ELD) textbooks/materials home with student – not everything should be on computer
- Consider sending home paper packets for students
- Struggling with WiFi and connectivity when there are multiple students at home during distance learning
- Parents would like teachers to spend more time with students virtually - small groups and 1:1 when possible

#### **Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) - 8/27/20 meeting:**

- Students need consistent communications from teachers regarding classroom expectations, assignments, and due dates
- Both parents and students feel frustrated with Chromebooks/computers, internet connectivity, and Zoom crashing
- Students are struggling with the feeling of isolation and lack of connectivity with peers

- Parents would like technology and academic support guidance to better assist their students in distance learning
- Textbooks are not being used. Consider having students work from textbooks and packets
- Parents would like access to additional technology accessories (earbuds, headphones, cords, vision-impaired devices) so they do not have to purchase them

**Foster youth students** - 8/27/20 listening session:

- The need for a support system or person to connect with at school
- Good communication with teachers to help with challenging subjects or assignments
- More opportunities to socialize with students to help reduce stress and make peer connections (i.e. clubs)
- Having caring teachers and someone to talk to on campus
- Need tutoring and additional time with teachers
- Additional technology accessories like headphones when on computer during distance learning
- Need for more reliable technology devices (current devices are inconsistent)
- Students are struggling to stay engaged in the distance learning environment
- There is a need for more real-time feedback from teachers

**Superintendent's Student Advisory Committee** - 8/27/20 listening session:

- Need for shortened Zoom class screen time and more independent work time to reduce burnout
- Better classroom management in regards to assignment deadlines, platform management, utilizing textbooks and teacher communications
- Technology issues (Zoom crashing, mics not working)
- Need for counseling support to reduce feelings of isolation due to lack of peer interaction and lack of school group clubs/activities

**Refugee/Newcomer Students** - 08/31/2020, 1:1 interviews:

- Need Bilingual Instructional Assistants (BIAs), translated materials, 1:1 support, English language support
- Better internet connectivity and more hotspots
- Distance learning presents challenges as students learn more when surrounded by peers, both English-speaking and non-English speaking. Distance learning challenges also impacts students' emotional well-being

**Students with a Voice/Youth Voice Advocates** - 9/02/2020 listening session:

- Classroom management needs: teachers need to demonstrate flexibility, consistency, organization, and clear expectations. Students need tutoring and teacher support
- Need for technical support when the portal crashes or students are locked out of Google Classroom
- Concerns regarding being marked "absent" when students cannot access their classes due to technology issues
- Need for timely counselor support as counselors are not replying to students in a timely manner or not at all

**Spanish-speaking parent group** - 8/26/20 listening session:

- More classroom support for students (small groups, 1:1) from teachers
- Technology issues (logging onto Zoom, Wi-Fi connectivity)
- Need for increased communication between home and school
- More family education classes on technology to help students at home

**Parents of students with disabilities** - 08/20, 1:1 interviews:

- Better home/school communication
- Teacher support on classroom assignments (clearer explanations, better directions)
- Mental health strategies to deal with stress and anxiety
- Clear expectations around Individualized Education Plans (IEPs) and how they are supported

**English learner parents** - 09/20 listening session:

- Better home/school communication
- More English language development (ELD) information for students (supplemental materials, hard copy packets, etc.) to have at home
- More classroom support by teacher with clearer instructions for students/parents

**Refugee and Newcomer parents - 08/31/2020 listening session:**

- Need students back in the classroom – distance learning is too difficult
- Parents and students need training on technology including Zoom support, computer use, internet connectivity
- Students need working computers/Chromebooks, working mics, and headphones
- More academic support including tutoring, lesson translation, recorded Zoom classes, and Bilingual Instructional Assistants (BIAs)

**African American families - 09/2020 listening session:**

- Improved technology equipment and support
- Increased student engagement opportunities
- Classroom support (additional time to do work in class, teacher office hours, supplemental hardcopy materials)

Beginning in January 2021, and continuing through March 2021, stakeholder engagement meetings were held with various targeted groups. The input sought was based on the four focus areas identified in 2020 and on the Local Continuity and Attendance Plan (LCP) identified actions. The questions asked were:

- Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?
- What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?
- We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

Below is a summary of the key themes for each stakeholder group.

**Student Stakeholder Groups**

San Juan Youth Voice Advocates (SJYVA) - Listening sessions conducted with 10 high schools with diverse student populations, 02/21-03/21:

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Flexibility, convenience, and being able to work at own pace
- Teachers work hard and are available for students
- Access to tools and resources needed in life to be successful such as life skills (i.e. finances, time management, college applications, career exploration, etc.)
- School supplies accessible to everyone
- Mental health supports
- More staff-initiated outreach to students
- More effective distance learning teachers

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Peer interaction and community building activities
- Creating safe, trusting, and comfortable spaces for all student populations
- Address diversity issues and social awareness; there is a lack of diversity within students and student groups
- Need mental health supports such as weekly group mental health meetings

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Learning Loss - credit recovery and more understanding of material previously learned
- Real-world skills, internships, job, community service, scholarship opportunities
- Community building and peer interactions
- Safety should be considered

**Foster/Homeless youth** - 02/21 listening session:

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Distance learning teaches us how to be independent and it is flexible
- Focus is hard in distance learning. Teachers give too much work
- Attending school in-person has helped

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Need to feel safe about not getting COVID when we return to school
- Earning credits early for graduation
- Need the right tools to succeed including financial and physical resources

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Meeting student interest and needs
- Physical and engaging activities
- Team building
- Developing community through peer interaction

**Long-term English language learner** - 02/21 listening session:

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teacher support helpful - regular office hours, power hour
- Need to return to in-person learning - online learning makes it hard to learn, follow instructions, complete homework
- Internet issues make it hard in distance learning

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Peer Interactions on Zoom during class, facetime, group projects help build connections
- Return to in-person learning will help with learning and feeling connected

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- In-person summer school
- Fun activities like field trips and cultural experiences
- Real-world skill development

**Students with disabilities (Cameron Ranch Elementary)** - 02/21 listening session:

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Parents/teachers helped students learn
- Need math help

- Learn best when in-person

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Safety protocols in place - masks, social distancing, sanitizer, etc.
- Teachers making space for students to share their feelings in group settings
- Peer interaction on Zoom with cameras on
- Clubs help students feel connected

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Summer camp - arts and crafts, outdoor activities, computer club, nature club, sports, Zoom video Games, cooking
- Hands-on activities to help learn math and science

#### **Students with disabilities (Laurel Ruff Center) - 03/09/21 listening session:**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teachers, family, and friends
- Technology/Zoom – portal, audio, and logging in issues
- Mental Health – teacher, principal, instructional assistant (IAs) relationships help with anxiety
- Helpful resources: Chromebooks, mouse, big screen, masks

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Being with teachers and friends at school via Zoom
- Peer interaction
- Excited but nervous to return to school (nervous due to COIVD)
- Consistent routines and being with friends will help when students return to school

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Want to take a break from school
- Fun classes/subjects like art and cooking

#### **Black Student Union (BSU) - 03/21 listening session:**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teachers have been helpful, flexible, and understanding
- Ability to grow personally through distance learning
- Mental health challenges impact distance learning; inability to separate school from home life
- Reduce student expectations during distance learning
- Need interventions when falling behind
- More in-depth learning

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Schools need to be more understanding of students' struggles
- Provide school transportation
- Racial issues not being addressed impacts connectedness
- More opportunities for student voices to be heard

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Mental health course
- Outdoor classes
- Physical fitness

**Latinx - 03/02/21 listening session:**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Students love flexible schedule for homework and school
- Appreciate 1:1 time with teachers; students are working, taking care of younger siblings, and have chores
- Need life skills to help prepare for life after high school
- Too much homework
- Extracurricular activities

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Students feel like teachers are not doing enough mental check-ins which is why many students are not actively participating in class
- Need more engaging classes to connect with peers

Question 3: We are creating a summer program that includes both in-person and distance learning experiences.

What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Opportunities to expand social skills

**Refugee/Newcomer (Rise Up & Student Leadership Council) - 02/05/21 listening session:**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teachers - engaging classes, timely communications, tutoring support, knowledge of technology tools
- Group meetings, pre-recorded lectures videos
- Zoom, Chromebooks, hotspots, Edulastic helpful
- Being at home for learning difficult and disruptive

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Strategies for connectedness - Zoom cameras on, break out rooms, Zoom chat box, teacher relationships, engaging activities allowing for class interaction
- In-person transition - flexible, slow, hybrid offerings, student small groups, consistent routines, norms, expectations
- Keep tutoring and drop-in sessions during transition

Question 3: We are creating a summer program that includes both in-person and distance learning experiences.

What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Hands-on technology training
- In-person, transition program to support return to in-person learning
- Life skills such as consumer education, career college readiness, and social skills
- Counseling support

**Social Justice Youth (Superintendent Student's Advisory Committee (SSAC), Gay Straight Alliance (GSA), Youth Voice) - 02/21 listening session:**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Helpful - Google Classroom, iReady, Houghton Mifflin Harcourt, Kahoot, Quizlet, Everfi
- Clubs and programs like GSA and Civitas are beneficial
- Flexible and available teachers who integrate fun into classes, give less homework and provide more teacher support

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Clubs like Gay Straight Alliance (GSA) provides a safe place for the LGBTQ+ community
- Need time to adjust to in-person learning, understanding, and flexible teachers, fewer assignments and homework initially, allow notes for test-taking initially
- Enforce COVID-19 protocols - social distancing, mask-wearing, sanitization of desks, etc.
- Awareness of students' mental health and well-being upon return
- Breakout rooms for social conversations, group projects, clubs, virtual rallies help students feel connected

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Fun activities - games, Kahoot, trivia, sports, music, woodworking, video-game learning activities
- Interactive and hands-on activities; less screen time

### **Students with a Voice (SWAV) - 03/21 listening session:**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teacher relationship-building - small groups, 1:1 support, homework help
- More interactive classes - fewer lectures, less busywork
- Technology resources

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Peer interaction during class helps students feel connected
- Friends help students feel connected
- Caring teachers support connectedness
- Students feel they need transition flexibility and an understanding of transition expectations

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Fun activities - field trips, arts, college visits, outdoor activities
- Opportunities for peer interactions - Clubs, cultural activities

### **Elementary School Students - Mid-year update from elementary division survey**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Distractions in the learning environment
- Inconsistent adult availability to support young learners
- English language learners (ELL) attending only English language development (ELD) classes or preferred classes
- Inconsistent adult availability to support young learners with technology issues
- Inconsistent or lagging WiFi disrupts understanding
- Parents and guardians of English learner students struggle with technology support in home language
- Students choosing between synchronous or asynchronous work completion

- Unable to complete all assignments in a day; too much work

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Missing personal connections with peers - students want more time to hang out with friends outside of the Zoom classroom
- Sometimes social-emotional needs became priority over assignment completion
- Material pickup is something to look forward to

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Summer school question was not developed at the time this survey was administered. However, summer school information was captured in various other student stakeholder groups during stakeholder meetings.

#### **Middle School Students – 05/21 Listening Sessions:**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Technology support
- Pace and the amount of schoolwork
- Teacher support
- More academic supports and resources

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Time and space for student voice
- Resources and supports
- Fair treatment
- Mental health supports
- Building community through Zoom
- More time at home with family

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Social Interaction
- Clarifying academics taught during the year
- 1:1 assistance

#### **Middle School Students - Mid-year update from elementary division survey**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teachers are trying hard
- Staying motivated is hard - pervasive feeling that grades do not matter (for high school promotion), low frustration threshold, students quick to quit

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Relationships matter - teacher to student, student to student, student to school
- Building relationships via Zoom is hard
- Isolation is tough - students thrive on being connected to teachers and classmates

- We need to keep it fun

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Summer school question was not developed at the time this survey was administered. However, summer school information was captured in various other student stakeholder groups during stakeholder meetings.

High School Students - Mid-year update from elementary division survey

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Lack of motivation makes it difficult to learn
- Continuous technology issues
- Overwhelmed with too many due dates, too many emails, and too much work assigned
- Content is too difficult to learn online
- Too many home distractions

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Social-emotional challenges due to lack of social interaction with adults and peers

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Summer school question was not developed at the time this survey was administered. However, summer school information was captured in various other student stakeholder groups during stakeholder meetings.

### **Parent/Guardian/Family Stakeholder Groups**

#### **Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) - 02/11/21 and 03/11/21**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Different perspectives and experiences - trauma, violence, etc.
- Safety, support, adult allies
- Importance of communication and multiple ways of communicating; positive communication from teachers
- Different and multifaceted approaches
- Facilitating community communications
- Further connect students and families to the classroom

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Virtual social opportunities and removal of barriers to access these opportunities
- Concern for staff fatigue and bandwidth to support students
- Genuine conversations
- Social connections - engaging with others either virtually or in-person

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Physical activity, movement, arts, creativity, clubs. Outside!!!
- Resume activities that have been prohibited during pandemic
- Provide/offer academic enrichment

## District English Learner Acquisition Committee - 02/11/21

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Interpreters, materials translation, and homework modification is needed
- Teachers, Bilingual Instructional Assistants (BIAs), English learner staff, newcomer support teams, and site administrators have been helpful
- iReady, Epic, tutoring has helped
- Peer interaction is needed for connection and social-emotional learning (SEL) support
- Need technology support and training: How to use platforms like Kami, Google classroom, etc.
- Training on how to resolve technology issues

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Teachers and Zoom have helped students feel connected
- Returning to in-person learning, clubs, activities, keeping the same teacher and interpreters
- In-person transition should be smooth and flexible

Question 3: We are creating a summer program that includes both in-person and distance learning experiences.

What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Summer programs like PUERTAS, core subjects, fun activities; VAPA, field trips, robotics, and social programs so students can practice English and learn social skills
- Technology support and training – how to access applications, tutorials, and how to resolve technology issues
- Mental Health supports
- Cultural enrichment programs at school site and external school site. Families could use financial support

## Superintendent's Parent Advisory Committee - 01/21/21 & 01/22/21

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Small groups - reading, group projects, instructional assistants, 1:1 support, breakout rooms
- iReady, KAMI, Flipgrid, IXL
- Google Classroom great for students with disabilities, parent check-in, assignment tracking, and as a communications tool
- Offer more hard copy materials to prevent computer burnout/excessive screen time
- Caring, communicative and relationship-focused teachers
- Lessons should be fun and engaging
- Math struggles concerning

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Fun, engaging lessons and activities to prevent computer burnout
- Elementary students would like to keep the same teacher and engage with their teacher prior to returning to in-person learning
- Cameras off during Zoom classes prevent student connectedness
- Create socializing opportunities for non-structured class time - Lunch bunch, Bingo, scavenger hunts, etc.
- Students are eager to return to in-person learning and create welcome back activities
- Caring and invested teachers matter
- Offer more mental health supports when students return to school
- Need strategic planning for English learners (EL) in academics and mental health supports

Question 3: We are creating a summer program that includes both in-person and distance learning experiences.

What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Opportunities for emotional and social support
- Opportunities for students who need more academic support - math remediation and acceleration, summer book clubs
- In-person, if possible - concerned about learning loss
- Opportunities and access for all
- Fun activities and programs - STEAM, wet-labs, arts, ceramics, sports

### **English Speaking Families (Family Leadership Academy) - 02/25/21**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Focus on social-emotional aspect
- Consistent teacher availability, use screen, teacher interventions
- Teachers should not show YouTube videos or use Minecraft as a teaching tool

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Need consistent teaching standards
- Assemblies, teacher meetings, Zoom videos help students feel connected
- Student accountability - incentives to turn camera on

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Academics - Science, robots, math, STEM group projects
- Small group settings, outdoor activities, test hybrid before returning
- Arts - music, art, dance, choir, drama, LEGO camp
- Sports camps/PE

### **Non-English Speaking Families (Family Leadership Academy) - 02/25/21**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teacher support and communications
- Parent/student classes for English Learners (EL)
- Bilingual Instructional Assistant (BIA) support
- Technology support

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Emotional support
- Academic support - engaging teachers, fun classes
- Teacher connections and communications
- Peer Interaction

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Fun classes - art, sports, outdoor, music, karate, field trips
- Academic support - Camp Invention, small groups, English boot camp, math support, homework, conversation groups for EL students, advance class credits for high school early graduation
- Technology support programs for parents/parents of students with disabilities

### **Students with Disabilities (Cameron Ranch Elementary) - 01/2021**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- District staff have been great - teachers, principals, instructional assistants, Family and Community

Engagement (FACE), Parent Ambassador Kimber Rice, specialists, Community Advisory Committee (CAC)

- Students need to be back in class
- More funding is needed for materials and equipment

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Need to return to in-person learning
- Events help students feel connected - dance party, assemblies, movie watching
- Easing back into a routine will help both students and parents from a mental health perspective
- Concern over health safety for high-risk students

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Must be in-person
- Peer interactions
- Inclusion of students with disabilities in extra-curricular activities to help social skills
- Additional supports and programs to make up for learning loss during the pandemic

#### **Refugee/Newcomer - 02/2021**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Social-emotional supports - need peer interaction and mentoring opportunities
- Teacher, English learner (EL) teachers, English language development (ELD) classes and Newcomer programs are helpful - helps with navigating Zoom and Google Classroom
- Parent Orientation classes - college, health, college graduation requirements, navigating American society
- Need to return to in-person learning
- Spotty internet makes distance learning difficult

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Chromebooks and hotspots have helped students feel connected
- Need materials translated - assignments are given in English which makes it difficult for English learner (EL) students to understand
- Teachers need to modify assignments as our students are receiving poor grades
- Return to in-person learning
- For safety upon return, need personal protective equipment (PPE), small groups, vaccinations

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- In-person summer school - distance learning is not working for our students
- Credit recovery programs, English language development (ELD) summer school for elementary
- Supports for EL students in all subjects, especially math, English, history, and science
- Preparation programs for the English Language Proficiency Assessments for California (ELPAC)

#### **African American - 03/21**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teacher 1:1 support and teacher communications helpful
- Students need peer interaction opportunities to help with social and emotional needs

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Teacher affirmation helps students feel connected
- Going to after-school activities - Bridges, sports, etc.
- Group discussions that allow open spaces for both students and teachers
- Relationship-building activities
- Safe transitions from class to class

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Sports, arts and crafts, poetry, music, group projects
- Life skills - healthy meal prep, time management, application filling out, interactive Zoom meetings, virtual tours, credit recovery, multi-subject help classes both on and off Zoom

#### **American Indian Education Parent Advisory Committee - 03/12/21**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teachers using Zoom chat to talk 1:1 with students
- Multicultural American Indian education program continuance through the pandemic via Zoom

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Transition to in-person learning should help with mental health through social interaction with peers
- Require cameras to be on during virtual classes
- Consistent safety protocols

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Social and mental health programs
- Continue to offer the multicultural American Indian education program
- Academic programs
- Arts and outdoor programs

#### **Special Education Community Advisory Committee (CAC) - 03/22/21 & 03/25/21**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Teachers are working hard and going above and beyond in distance learning
- Google Classroom helpful
- Instructional assistant support beneficial for in-person learning and virtual classroom
- Positive connections = Positive outcomes

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Need peer connection prior to returning to campus and once they return to campus
- Keep Google Classroom
- Need communications plan from school regarding what school will look like once students return
- Preview of transitions - moving to a new campus, new teacher, etc.
- Consistent communication opportunities between home and school

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- FUN!
- Provide different social and enrichment activities to get students involved
- Provide enrichment and recoupment opportunities for all students, in-person, and virtual

### **Collective Bargaining Groups**

#### **San Juan Professional Educators Coalition (SJPEC) - 03/04/21**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Common languages, common practices
- Early interventions, built-in intervention schedules, tiered interventions by grade level
- Essential Standards
- Maintain high-value engagement between schools and families

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Social interactions such as clubs, dances, etc.
- Systemwide consistency and standard expectations
- Relationships

Question 3: We are creating a summer program that includes both in-person and distance learning experiences.

What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Fun and engaging skill development to help us get back to normal
- Reconnecting students with school
- Equitable access

#### **California School Employees Association (CSEA), Bilingual Instructional Assistants (BIAs) - 02/21**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Helpful programs - iReady math and reading, Reflex, Seesaw, Class Dojo, English as a Second Language (ESL) programs
- Need social-emotional support and mental health supports
- Teacher/BIA communications to families to check-in and provide resources are helpful
- Technology - Internet access problematic, technology support needed
- Need tutoring, homework, and assignment support

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Kind, caring teachers help students feel connected
- Opportunities to interact with peers online before a class, during a class, and after a class helps students feel connected - Fun Friday as an example
- Parent engagement is key
- Students look forward to interacting with peers when they return to in-person learning

Question 3: We are creating a summer program that includes both in-person and distance learning experiences.

What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- In-person learning will help with social and emotional learning
- Fun, outdoor activities like sports, PE, art to promote peer interaction and social skills development
- Academic help in math, English, science, reading

## **San Juan Teachers Association (SJTA) - 03/18/21**

Question 1: Describe what school staff, programs, and resources helped students learn best. What else is needed to help students learn better?

- Shared systems, understandings, and resources; equity and differentiation
- Ability to identify what skills are missing and to be able to target and teach students

Question 2: What are some things that made students feel connected to school and classmates during distance learning? What would help students feel more connected, safe, and supported at school as we transition to in-person learning?

- Mental health and anxiety support
- Connectedness through peer interactions
- Students knowing where they are academically
- Equity and access for student learning
- Need to connect with families

Question 3: We are creating a summer program that includes both in-person and distance learning experiences. What are some ideas and opportunities that students would be interested in and enjoy doing that would support their learning?

- Listen to students and respond accordingly
- Students leading their own learning as a motivation factor - how to be a student, how to do school, and how to be successful in school; Advancement Via Individual Determination (AVID) opportunities
- Enrichment opportunities - team building, less skills-based, inspiring students to want to come to school. More than just academics
- Social-emotional learning

A description of the aspects of the LCAP that were influenced by specific stakeholder input.

Realigning and strengthening the district's strategic plan to the LCAP resulted in an updated strategic framework, which included a revised mission statement, newly created shared values, an equity lens statement, and four focus areas. A critical aspect of the updated strategic framework was the recognition that in order to better meet the needs of our students and families, support our continuous improvement work, and inform the planning of the LCAP, the district needed to expand the scope of listening and learning with stakeholders in its community to ensure a diversity of voices were represented in the LCAP. An expanded stakeholder engagement process was implemented resulting in an increase in the number and diversity of stakeholders, especially students, who provided their voice in the development of the LCAP as well as facilitated listening sessions. Additionally, the quality of stakeholder feedback improved as a result of stakeholder questions being connected to the four focus areas and Learning Continuity and Attendance Plan themes. This allowed the district to identify needs and actions not only for specific groups, but all stakeholder groups across the district. The feedback collected from the various stakeholder groups was summarized into common themes within each stakeholder group. Based on this feedback and last year's Local Control and Accountability Plan Parent Advisory Committee's (LCAP PAC) considerations, the LCAP PAC updated their considerations to help inform the 2021-2024 LCAP. Last, the summarized stakeholder feedback and the updated LCAP PAC considerations were shared with district LCAP focus area teams who revised, removed, and added to the LCAP actions, services, and expenditures based on the themes that emerged across stakeholder group input.

## Goals and Actions

### Goal

Goal #	Description
1	Connected School Communities: Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.

An explanation of why the LEA has developed this goal.

San Juan Unified School District values an inclusive decision-making approach and relies upon broad engagement as a key driver of continuous improvement in our schools. Beginning with the 2019-2020 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and new 3-year LCAP including the following key activities:

- Convening a Strategic Planning Task Force to examine state and local data and generate key questions to guide, and synthesize the results from districtwide listening efforts
- Holding three Regional School-Community Forums where 324 parents, students, staff, and community members representing 92% of our schools engaged in data-for-equity protocols and provided direct input into the strategic framework
- Launching the Cultural Brokers Network to conduct listening and learning sessions with parents and students from groups facing particular challenges or whose voice was not captured through traditional engagement mechanisms

Data played an integral role. Participants in the Strategic Planning Task Force explored Dashboard data and district demographic data with a focus on articulating “who we are, how we are changing, whose voices are lost in the data, and how we can ensure their voices are not lost in the process.”

Breakout groups were formed by data indicators: chronic absenteeism, suspension rates, academics, graduation rates, and college and career readiness. The groups disaggregated the data on the Dashboard by student sub-group to identify inequities, needs, and further questions that should be asked, such as, “What are the lived experiences of the data from the perspective of our stakeholders?” and “What questions does it generate?”

Next were three Regional Forums attended by site teams made up of administrators, teachers, classified staff, parents, students (at the secondary sites), and community members. These teams used data to surface shared values and address questions posed by the initial Strategic Task Force group. Teams from 92% of the school sites participated in one of the three regional forums and provided input into the shared values, focus areas, and equity components of the strategic plan.

Finally, data review and inquiry also occurred at LCAP PAC and DELAC meetings, including an initial session introducing LCAP PAC parents and parents of English learners to the basics of the Dashboard site – how to access it, what it includes, etc., before delving more into the ratings and information. The district’s LCAP team and English Learner Services team further collaborated to align new LCAP goals to the California English Learner Roadmap.

As a result of this process, a strategic framework/LCAP plan was developed in collaboration with stakeholders that includes five goals aligned to the Dashboard data areas that will be used to focus the district’s continuous improvement work.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–2024
Reduce the percent of students who are chronically absent in grades TK-8 by 3%. Reduce the disparity among groups by 5%.	2018-2019: 13% Disparity: High of 13.6%				<10% Disparity <8.6%
Maintain attendance rates for students in TK-8 at 95% or higher.	2018-2019: 95.2%				> 95%
Increase the district ratings on the parent and family engagement tool in all three areas (1) building relationships, (2) building partnerships, and (3) seeking input for decision making to level 3 or 4.	2018-2019 Relationships: Level 2 Partnerships: Level 3 Input: Level 3				All Level 3 or 4
Increase the percent of schools, where at least 75% of the students responded positively regarding student connectedness and meaningful participation on the district survey to at least 70%.	2018-2019: 50.8% of Schools				> 70% of Schools
Increase the percent of schools, where at least 75% of the students responded positively regarding caring relationships and high expectations on the	2018-2019: 76.2% of Schools				> 85% of Schools

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–2024
district survey to at least 85%.					
Increase the degree to which staff reflects the ethnic diversity of the student population for SJUSD by 3%.	Non-White Certificated Staff: 21.0% Non-White Classified Staff: 26.0%				Non-White Certificated Staff: 24.0% Non-White Classified Staff: 29.0%
Increase participation of parents of unduplicated students (low-income, English learners, foster or homeless) in leadership roles (School Site Council, ELAC, DELAC, LCAP PAC, SPAC, etc.) by 9%.	2019-2020: 36.4%				>45%

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Family and Community Engagement	Provide information to parents on how to support instructional learning at home. Partner with and build capacity in parents across our diverse district (i.e. West End, Central, East End, etc.) to take leadership roles and step into districtwide decision-making roles to address specific school, region, and districtwide needs. Provide avenues where families are valued as active participants in building and maintain strong school and home relationships.	\$599,415.00	Yes
2	Foster Youth Staffing and Services	Wraparound supports focused on attendance, tutoring, academic supports, college and career guidance, and transition from high school to college and career. Communication and marketing to families and students to ensure the success of these services.	\$1,449,178.00	Yes
3	Attendance Support for Homeless and Foster Youth	Wraparound services that provide additional support for students and families experiencing homelessness including attendance improvement, transportation, and connection to additional district and community resources that support student basic needs and academic achievement. Communication and marketing to families and students to ensure the success of these services.	\$632,752.00	Yes
4	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	Provide responsive programs, curriculum, and instruction to support various English learner (EL) student characteristics and experiences. Bilingual Instructional Assistants (BIAs) to provide scaffolded support using primary language to students with beginning, intermediate, and advanced level English proficiency.	\$2,793,815.00	Yes
5	Post-Arrival Transition	Support newcomer and refugee students through the use of cultural brokers. Address racial and cultural issues. Provide students with incentives, community service credits, and capacity building through summer programs that incorporate high school mentors as paid interns.	\$303,202.00	Yes
6	Access to Public Meetings	Continue and increase access to public meetings via in-person and virtual platforms.	\$55,000.00	No
7	Workforce Diversity	Improve recruitment and retention efforts focused on increasing diversity of staff members who represent our student populations; examine and revise policies, regulations and practices to actively recruit diverse staff.	\$50,000.00	No

### Goal Analysis [2021-2022]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

**A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.**

## Goals and Actions

### Goal

Goal #	Description
2	Healthy Environments for Social and Emotional Growth: All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.

An explanation of why the LEA has developed this goal.

San Juan Unified School District values an inclusive decision-making approach and relies upon broad engagement as a key driver of continuous improvement in our schools. Beginning with the 2019-2020 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and new 3-year LCAP including the following key activities:

- Convening a Strategic Planning Task Force to examine state and local data and generate key questions to guide, and synthesize the results from districtwide listening efforts
- Holding three Regional School-Community Forums where 324 parents, students, staff, and community members representing 92% of our schools engaged in data-for-equity protocols and provided direct input into the strategic framework
- Launching the Cultural Brokers Network to conduct listening and learning sessions with parents and students from groups facing particular challenges or whose voice was not captured through traditional engagement mechanisms

Data played an integral role. Participants in the Strategic Planning Task Force explored Dashboard data and district demographic data with a focus on articulating “who we are, how we are changing, whose voices are lost in the data, and how we can ensure their voices are not lost in the process.”

Breakout groups were formed by data indicators: chronic absenteeism, suspension rates, academics, graduation rates, and college and career readiness. The groups disaggregated the data on the Dashboard by student sub-group to identify inequities, needs, and further questions that should be asked, such as, “What are the lived experiences of the data from the perspective of our stakeholders?” and “What questions does it generate?”

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Finally, data review and inquiry also occurred at LCAP PAC and DELAC meetings, including an initial session introducing LCAP PAC parents and parents of English learners to the basics of the Dashboard site – how to access it, what it includes, etc., before delving more into the ratings and information. The district’s LCAP team and English Learner Services team further collaborated to align new LCAP goals to the California English Learner Roadmap.

As a result of this process, a strategic framework/LCAP plan was developed in collaboration with stakeholders that includes five goals aligned to the Dashboard data areas that will be used to focus the district’s continuous improvement work.

### Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–2024
Reduce the percent of students who have one or more days of home/in-school suspension by 2%. Reduce the disparity among groups by 5%.	2018-2019: 6.1% Disparity: High of 13.8%				<4.1% Disparity <8.3%
Reduce the number of days of instruction lost to home suspension per 100 students by 2 days. Reduce the disparity among groups by 5 days per 100 students.	2018-2019: 16.9 days Disparity: High of 53 days				<14.9 days Disparity <47 days
Maintain the expulsion rate of students to less than 0.1%.	2018-2019: <0.1%				<0.1%
Reduce the high school dropout rate (based on the 4-year cohort outcomes) by 1.5%. Reduce the disparity among groups by 5%.	2018-2019: 10.9% Disparity: High of 24.2%				<9.4% Disparity <19.2%
Maintain dropout numbers for middle school students (grades 6-8) to fewer than 20 students.	2018-2019 <20 Students				<20 Students
Increase the percent of schools to at least by 5%, where at least 75% of the students respond positively regarding school climate/sense of belonging on the district survey.	Baseline will be set in June 2021				Increase by 5% of schools

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–2024
Increase the percent of schools to at least 85%, where at least 75% of the students respond positively regarding safety on the district survey.	2019-2020: 82.5% of schools				>85% of schools
Maintain all schools meeting or exceeding “Good” rating on the Facilities Inspection Tool (FIT).	2019-2020: 100%				100%

### Actions

Action #	Title	Description	Total Funds	Contributing
1	Multi-Tiered System of Supports for Social-Emotional Health	Provide Tier 1, 2, and 3 supports to sites through direct services to students along with professional development based on site need.	\$5,143,354.00	Yes
2	Prevention Services	Support school sites and students to reduce substance abuse and to create physically, socially, and emotionally safe environments.	\$297,378.00	Yes
3	Inclusive School Climate and Equity	Build and create culturally responsive, psychologically, socially, emotionally, and academically safe environments by lifting student voice and providing professional development (PD) for staff.	\$1,213,541.00	Yes
4	School Climate Assessment and Continuous Improvement	Provide professional development to support sites with alternative practices to suspension (i.e. Positive Behavioral Interventions and Supports - PBIS, Restorative Practices - RP, Social Emotional-Learning - SEL).	\$306,508.00	Yes
5	School Site Supports for Safe Environments	Provide and enhance staff trained in culturally responsive and restorative strategies to improve the safe environment of school sites including safety planning and training, safety systems, and student supervision.	\$2,357,498.00	No

### Goal Analysis [2021-2022]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

**A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.**

## Goals and Actions

### Goal

Goal #	Description
3	Engaging Academic Programs: All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic minded.

An explanation of why the LEA has developed this goal.

San Juan Unified School District values an inclusive decision-making approach and relies upon broad engagement as a key driver of continuous improvement in our schools. Beginning with the 2019-2020 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and new 3-year LCAP including the following key activities:

- Convening a Strategic Planning Task Force to examine state and local data and generate key questions to guide, and synthesize the results from districtwide listening efforts
- Holding three Regional School-Community Forums where 324 parents, students, staff, and community members representing 92% of our schools engaged in data-for-equity protocols and provided direct input into the strategic framework
- Launching the Cultural Brokers Network to conduct listening and learning sessions with parents and students from groups facing particular challenges or whose voice was not captured through traditional engagement mechanisms

Data played an integral role. Participants in the Strategic Planning Task Force explored Dashboard data and district demographic data with a focus on articulating “who we are, how we are changing, whose voices are lost in the data, and how we can ensure their voices are not lost in the process.”

Breakout groups were formed by data indicators: chronic absenteeism, suspension rates, academics, graduation rates, and college and career readiness. The groups disaggregated the data on the Dashboard by student sub-group to identify inequities, needs, and further questions that should be asked, such as, “What are the lived experiences of the data from the perspective of our stakeholders?” and “What questions does it generate?”

Next were three Regional Forums attended by site teams made up of administrators, teachers, classified staff, parents, students (at the secondary sites), and community members. These teams used data to surface shared values and address questions posed by the initial Strategic Task Force group. Teams from 92 percent of the school sites participated in one of the three regional forums and provided input into the shared values, focus areas, and equity components of the strategic plan.

Finally, data review and inquiry also occurred at LCAP PAC and DELAC meetings, including an initial session introducing LCAP PAC parents and parents of English learners to the basics of the Dashboard site – how to access it, what it includes, etc., before delving more into the ratings and information. The district’s LCAP team and English Learner Services team further collaborated to align new LCAP goals to the California English Learner Roadmap.

As a result of this process, a strategic framework/LCAP plan was developed in collaboration with stakeholders that includes five goals aligned to the Dashboard data areas that will be used to focus the district’s continuous improvement work.

### Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
English language arts (ELA) California Assessment of Student Performance and Progress (CAASPP): Increase the percentage of students who meet or exceed the ELA standards as measured by CAASPP (SBAC and CAA) by 9%. Reduce disparity among groups by 10%.	2018-2019: 46.6% Disparity: High of 30.9%				>55.6% Disparity <20%
Math California Assessment of Student Performance and Progress (CAASPP): Increase the percentage of students who meet or exceed the math standards as measured by CAASPP (SBAC and CAA) by 9%. Reduce disparity among groups by 10%.	2018-2019: 37.2% Disparity: High of 24.1%				>46.2% Disparity <14%
CAST: Increase the percentage of students who meet or exceed the science standards as measured by CAASPP (CAST and CAA) from 2021-22 baseline by 5%.	Baseline will be set in Spring 2022				Increase by 5% Disparity <10%
Increase the percentage of teachers surveyed reporting implementing or innovating levels on the State Content Standards (English)	2018-2019 ELA/Math: >80% ELD: 55% Science: 46% Social Studies: 53%				>80% for all areas

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
language arts {ELA}, Math, English language development {ELD}, Science, and Social Studies) to at least 80% of all areas.					
Increase the percentage of English learners by 9% who demonstrate improvement on the English Language Proficiency Assessments for California (ELPAC) using the English Learner Progress Indicator (ELPI).	2018-2019: 51.9%				>60.9%
Increase the percentage of English learner students who are reclassified to 16.6%.	2018-2019: 15.5%				>16.6%
Maintain 100% of the students will have access to standards-aligned instructional materials.	2019-2020: 100%				100%
Maintain 95% or higher rate of teachers properly credentialed and appropriately assigned as required by Williams act.	2019-2020: 100%				>95%
Increase the percentage of students who meet or exceed the English language arts (ELA) standards as measured by text level by 8%.	2018-2019: 57.8% Disparity: High of 27.2%				>65.8% Disparity <17%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Reduce disparity among groups by 10%.					
Increase the percent of Grade 9 students who have successfully passed IM1 with a C or better by the end of their grade 9 year by 3%. Reduce disparity among groups by 5%.	2018-2019: 61.4% Disparity: High of 46%				>64.4% Disparity <41%

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Core Math	Support teachers in creating thinking-based classrooms with rich dialogue, engaging tasks, and targeted assessment. Support strategies to incorporate real-world problem-solving situations. Support teachers in exploring strategies for equitable access that provide access for all students such as culturally responsive teaching and Universal Design for Learning (UDL).	\$527,060.00	No
2	Core Literacy	Support practitioners through meaningful professional learning around research-based assessment and literacy instruction that engages students, infuses principles of Universal Design for Learning (UDL), and meets students' specific needs in both English language arts and history-social science.	\$88,166.00	No
3	Intervention	Support implementation of interventions using relevant data to target instruction and monitor literacy and math.	\$792,642.00	Yes
4	Middle and High School Integrated Math Support	Provide high schools support in IM 1 implementation and funds to support other academic and social-emotional needs. Provide middle schools Pilot Math support to targeted students in need of intervention.	\$1,159,640.00	No
5	Integrated and Designated English language development (ELD)	Provide meaningful access for English learners (EL) through Integrated and Designated ELD instruction. Implementation support for ELD using evidence-based strategies and differentiation based on the academic and language needs of students of various EL profiles and guided by the EL Roadmap.	\$7,246,190.00	Yes
6	Science	Support implementation of Next Generation Science Standards (NGSS), including adoption of new instructional materials, focusing on equitable access, engagement, and relevancy for all students.	\$74,711.00	No
7	Arts & Physical Education	Provide access to before/after school programs, especially for our targeted groups; professional learning opportunities that provide a broad-based	\$168,009.00	Yes

Action #	Title	Description	Total Funds	Contributing
		approach to various learning strategies that can be applied across all content areas; ensure students have the materials and supplies needed for learning at school and at home; and enrichment opportunities that provide extended learning beyond the instructional day.		
8	Academic Supports	Provide staffing for implementation of English language development (ELD) and content standards to support K-12 teachers, administrators, and classified staff	\$1,570,220.00	Yes
9	School Site Innovation	Provide support to Title I schools focused on academic and social-emotional learning (i.e. instructional administrative support, co-teaching model, newcomer support).	\$2,786,575.00	Yes
10	Professional Growth	In collaboration with San Juan Teachers Association (SJTA), provide peer support and training to new and veteran teachers in a system of professional growth.	\$3,349,366.00	No
11	Effective Classroom Instruction	Provide direct coaching and professional development to school site administrators focused on data analysis and supporting practitioner use of data to improve student achievement. Ensure teachers are properly credentialed and appropriately assigned as required by the Williams act.	\$261,690,469.00	No

### Goal Analysis [2021-2022]

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An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

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## Goals and Actions

### Goal

Goal #	Description
4	Clear Pathways to Bright Futures: Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career and bright futures filled with opportunity.

An explanation of why the LEA has developed this goal.

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As a result of this process, a strategic framework/LCAP plan was developed in collaboration with stakeholders that includes five goals aligned to the Dashboard data areas that will be used to focus the district’s continuous improvement work.

### Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–2024
Increase the percentage of students who graduated high school within 5 years by 1%. Reduce disparity by 5%.	2018-2019: 88.2% Disparity: High of 33.1%				>89.2% Disparity <28%
Increase the percentage of students prepared as measured by the state's college and career indicator by 6%. Reduce disparity by 10%.	2018-2019: 41.1% Disparity: High of 39.1%				>47.1% Disparity <29%
Increase the percentage of graduating seniors who meet the A-G college requirements or complete at least one Career Technical Education (CTE) pathway by 5%. Reduce the disparity by 10%.	2018-2019: 50.1% Disparity: High of 46.7%				>55.1% Disparity <36%
Increase the percent of graduating seniors who receive a passing score on one or more AP or IB exams by 9%. Reduce the disparity by 5%	2018-2019: 21.3% Disparity: High of 21%				>30.3% Disparity <16%
Increase the percentage of grade 12 students who demonstrate college preparedness (conditional or unconditional) as measured by the Early Assessment Program (EAP) by 7%. Reduce the disparity by 10%.	2019-2020: 53.5% Disparity: High of 40.4%				>60.5% Disparity <30%
Increase the percentage of grade 12 students	2019-2020: 31.7% Disparity: High of 26.1%				>38.7% Disparity <16%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–2024
who demonstrate college preparedness (conditional or unconditional) as measured by the Early Assessment Program (EAP) by 7%. Reduce the disparity by 10%.					
Broad Course of Study: Increase the percent of students who are receiving a broad course of study:  Grades TK-5: Increase by 4%, the number of students (based on grade level) enrolled in English language arts (ELA), math, science, social studies, and PE who have report card grades  Grades 6-8: Maintain 95% of students (based on grade level) enrolled in ELA, math, science, social studies, and PE who have report card grades  Grade 9-12: Maintain the percent of students enrolled based on course/graduation requirements: ELA 95%, Math 75%, Science 75%, Social Studies 62.5%, Foreign	2019-2020 Data TK-5: 90.1% Grades 6-8: 95% Grades 9-12: ELA: 96.6%, Math: 87.2%, Science: 77.2% , Social Studies: 80.1% , Foreign Language: 56.1% , VAPA: 45.7% and PE: 62.7%				TK-5: 95% Grades 6-8: 95% Grades 9-12: ELA: 95%, Math 75%, Science: 75%, Social Studies 87.5%,

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–2024
Language 50%, PE 62.5%, and Virtual and performing arts (VAPA) 25%					
On Track for Graduation: Decrease the percent of students with D/F/1's on their report cards:  Elementary Grades: Decrease the percent of students receiving a 1 in English language arts (ELA) or Math by 7%  Middle Grades: Decrease the percent of students receiving 25% or more D/F's by 7%  High School Grades: Decrease the percent of students receiving 25% or more D/F's by 7%.	Elementary: 2018-2019: 18.2% Disparity: High of 19.7%  Middle: 2018-2019: 28.5% Disparity: High of 27.5%  High: 2018-2019: 26.6% Disparity: High of 21.6%				Elementary: <15.2% Disparity <15% Middle: <21.5% Disparity <20% High: <19.6% Disparity <15%

### Actions

Action #	Title	Description	Total Funds	Contributing
1	School Counseling	Develop and maintain a K-12 comprehensive school counseling curriculum for Tier 1 support for all students (including graduation track and certificate of completion) focused on three domains: Career/College, Academic, and Personal Social.	\$1,776,659.00	No
2	Alignment of Resources for English	Align interpreters and bilingual assistants to the six most commonly spoken languages other than English to support the academic success of our English learners and newcomers. Provide programs to meet the needs of	\$920,497.00	Yes

Action #	Title	Description	Total Funds	Contributing
	Learner Programs and Services	specific populations: Newcomers, Long-term English learners (LTELs); grade-level programs such as English Language Proficiency Assessments for California (ELPAC) boot camp. School-Community Resource Assistants to support families with understanding available school programs, internal and external resources, parent-teacher conferences, etc. Translators to support students and families with Individualized Education Plan (IEP), enrollment, translation of documents, foreign transcripts, and interpretation.		
3	Post-Secondary Opportunities and Exposure	Expose students to opportunities through lessons in Naviance, counseling core instruction, and Career Technical Education (CTE) outreach so that all students will know and understand post-secondary opportunities such as community colleges, universities, military, trade schools, and career pathways where students can begin working immediately after graduating from high school.	\$479,261.00	Yes
4	Alternative Education and Credit Recovery	Provide students with alternative and credit recovery options to high school graduation and exposure to college/career options to support students who want an alternative route to finish high school and for students who become credit deficient.	\$1,996,421.00	Yes
5	Summer Opportunities and Enrichment	Intervention and enrichment opportunities for students who are at risk from not being on grade level.	\$1,158,387.00	Yes
6	Early Childhood Education	Support all students and families by offering enrollment into summer programs focused on transitioning into the TK-12 system. Educate parents on the process for enrollment through the years and prepare students for the behavioral and educational elements of an elementary student. Promote community building into the transition.	\$199,854.00	Yes
7	AVID	Provide AVID (Advancement Via Individual Determination) program to 7 middle school and 12 high school sites to support students with college access and skill development to be successful in post-secondary.	\$1,697,088.00	Yes
8	Career Technical Education (CTE) Pathway Articulation and CTE Advancement	Provide students with opportunities to explore career pathways at the elementary and middle grades and experience pathways at the high school level.	\$2,854,130.00	No
9	K-8 College and Career Strength Finding/Career Planning & Support	Support all students in grades TK-8 in student career planning to include social emotional awareness, strengths finder, and self-discovery as they relate to and support the college and career Indicators.	\$20,000.00	No
10	District System Supports for Continuous Improvement	Site funding to implement continuous improvement principles and practices with stakeholders focused on improving and increasing services for targeted student groups. This includes staffing, professional learning, and supplies.	\$5,717,614.00	Yes

## Goal Analysis [2021-2022]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-2022 goals will occur during the 2022-2023 update cycle.

**A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.**

## **Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2021-2022]**

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
10.78%	\$36,283,965

**The Budgeted Expenditures for Actions identified as Contributing may be found in the Increased or Improved Services Expenditures Table.**

### **Required Descriptions**

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Our 2017-2020 LCAP was designed around two goals. One notable change to the 2021-2024 LCAP is that it is designed around four goals. This change was a result of an expansive listening and learning process to develop a new district strategic framework with stakeholders that included four new focus area goals. This work also resulted in new and revised 2021-2024 LCAP actions that were aligned to our new strategic framework and focus area goals.

In order to identify the needs of our foster youth, homeless youth, English learners, and low-income students, we reviewed statewide summative data and local data. The disruption of COVID-19, however, resulted in the absence of statewide summative data in 2020-2021 so we relied on data from 2019-2021 as well as local data to inform our actions.

After reviewing the data, we then conducted a causal analysis to better understand why we are getting the current outcomes. Through this process, we identified key drivers and actions to achieve our goals and where to target our funds most effectively. We also developed a plan for how to implement and monitor progress of our actions LEA-wide using our continuous improvement model.

To explain how the needs of our foster youth, homeless youth, English learners, and low-income students were considered first and how these actions will be effective in meeting the goals for these students, the following section will be organized by each of our four goals and include the following information:

- **Needs Assessment of Unduplicated Students:** Summary of statewide data and local data
- **Actions:** Key actions to achieve our goal and where to target funds most effectively
- **Expected Measurable Outcomes:** The intended impact of services for our unduplicated students

**GOAL #1: Connected School Communities** - Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.

#### **Needs Assessment of Unduplicated Students:**

2019-2020 Attendance Rates:

- Low-income youth (94.5%), foster youth (91.8%), and homeless youth (91.5%) attendance rate is low compared to the district's overall student attendance rate (96.2%)
- Chronically absent students' rates remain high for low-income students (17.7%), foster youth (26.3%), and homeless youth (32.6%) compared to the district's overall chronically absent student rate (10.5%)

- Caring Relationships and High Expectations:
  - 58.3% of students state school climate is positive, nurturing, and caring
  - 83.4% of students state there is an adult on campus who listens to them when they have something to say
- Meaningful Participation:
  - 62.2% of students state the quality of classes and activities offered meet their interests and talents
  - 74.4% of students state they are motivated and engaged in what they are learning
- Parent Engagement:
  - 68.8% of parents state their student's school actively seeks the input of parents and staff before making important decisions
  - 86% of parents state teachers provide information about their child's performance to parents who speak a language other than English
  - 87.6% of parents state translated materials (or a translator) for their language are available when they come to school

2020-2021 Stakeholder input themes include:

- Increase staff that looks like the diverse student school population
- Parent and family engagement
- Academic supports
- Family leadership resources
- Mental health supports
- Teacher support and communication
- Mentoring opportunities
- Bilingual instructional assistants and translators
- English language development classes, English learner teachers, newcomer programs, English learner summer school, English Language Proficiency Assessments for California (ELPAC) test preparation classes
- Parent orientation classes – college/career, navigating American society, credit recovery, Technology, and graduation requirements
- Additional targeted communication for vulnerable groups
- Access to supplies, basic needs, and technology support
- Family activities

#### **Actions:**

- Family and Community Engagement - Provide information to parents on how to support instructional learning at home. Partner with and build capacity in parents across our diverse district (i.e. West End, Central, East End, etc.) to take leadership roles and step into districtwide decision-making roles to address specific school, region, and districtwide needs. Provide avenues where families are valued as active participants in building and maintain strong school and home relationships.
- Foster Youth Staffing and Services - Wraparound supports focused on attendance, tutoring, academic supports, college and career guidance, and transition from high school to college and career. Communication and marketing to families and students to ensure the success of these services.
- Attendance Support for Homeless and Foster Youth - Wraparound services that provide additional support for students and families experiencing homelessness including attendance improvement, transportation, and connection to additional district and community resources that support student basic needs and academic achievement. Communication and marketing to families and students to ensure the success of these services.
- Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners - Provide responsive programs, curriculum, and instruction to support various English learner (EL) student characteristics and experiences. Bilingual Instructional Assistants (BIAs) to provide scaffolded support using primary language to students with beginning, intermediate, and advanced level English proficiency.
- Post-Arrival Transition - Support newcomer and refugee students through the use of cultural brokers. Address racial and cultural issues. Provide students with incentives, community service

credits, and capacity building through summer programs that incorporate high school mentors as paid interns.

### **Expected Measurable Outcomes:**

- Increase the number of positive connections between families, students, and school sites
- Improve reading and math outcomes
- Increase capacity of families and teachers to co-create SMART goals focused on math and reading
- Increase graduation rate of targeted students
- Increase participant confidence in their ability to support their child's academic and social-emotional needs by developing related skills
- Reduce chronic absenteeism of foster youth
- Improve support to foster youth in transition between McKinney Vento (MKV) and foster youth and transitioning to larger comprehensive high schools
- Improve the enrollment process
- Increase the quantity and quality of tutoring and credit recovery available
- Increase the quantity of social-emotional supports provided
- Increase access to career technical pathways and career planning.
- Increase the quantity of students who are college and career ready at graduation
- Increase the quantity of supports, resources, and interventions connected to student attendance and achievement
- Decrease barriers to accessing and attending school
- Improve quality of instruction to develop English proficiency
- Increase access for families to critical information related to safety, instruction, and home school connections.
- Improve the quality of post-arrival transition to the American school system

**GOAL #2: Healthy Environments for Social and Emotional Growth** - All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.

### **Needs Assessment of Unduplicated Students**

#### 2019-2020 Suspension Rates:

- Home school suspension rates remain high for homeless youth (16%) and foster youth (29.6%)
- In-school suspension rates for English learners (3.4%), low-income (3.2%), foster youth (5.4%), and homeless youth (4.7%) are improving, but data reflect a need for further in-school suspension rate reductions

#### 2019-2020 Dropout Rates:

- High school dropout rates remain high for homeless youth (12%) and foster youth (29.6%)

#### 2019-2020 School Climate Survey – Title 1 sites, grades 4-11:

- Sense of Belonging:
  - 56.9% of students feel they are a part of their school community
  - 61.2% of students feel that adults at their school treat students fairly
  - 58.6% of students feel close to people at their school
  - 56.9% of students are happy to be at their school
  - 58.1% of students state they are asked to provide feedback to their teachers about how they think their classes should be improved
- Safety:
  - 65.3% of students feel safe at their school both before and after school
  - 71% of students state that concerns regarding safety are addressed appropriately at their school
  - 62.2% of students state their school is a safe place for all students
  - 38.6% of students state bullying is an issue on their campus

#### 2020-2021 Stakeholder input themes include:

- Mental health supports and improved access
- Social-emotional supports

- Safe, trusting, and comfortable spaces for all students
- Teacher supports
- COVID safety protocols
- Peer interaction opportunities
- Increase student voice
- Increase opportunities to address racial and diversity issues
- Adult allies
- Alternatives to suspension
- Sharing different perspectives/experiences
- Conflict resolution
- Inclusion of English learners and students with disabilities in classrooms, events, activities, clubs, and groups
- Prevention services: bullying and substance abuse

**Actions:**

- Multi-Tiered System of Supports for Social-Emotional Health - Provide Tier 1, 2, and 3 support to sites through direct services to students along with professional development based on site need.
- Prevention Services - Support school sites and students to reduce substance abuse and to create physically, socially, and emotionally safe environments.
- Inclusive School Climate and Equity - Build and create culturally responsive, psychologically, socially, emotionally, and academically safe environments by lifting student voice and providing Professional Development (PD) for staff.
- School Climate Assessment and Continuous Improvement - Provide professional development to support sites with alternative practices to suspension (i.e. Positive Behavior Interventions and Supports-PBIS, Restorative Practices-RP, Social Emotional Learning-SEL).

**Expected Measurable Outcomes:**

- Reduce the number of behavioral referrals and exclusionary discipline practices
- Increase positive social-emotional interactions with adults and peers
- Increase support for students with exceptional needs in full inclusion programs
- Increase participation in support programs and prevention education opportunities
- Improve attendance
- Increase the number of students served needing vaccinations throughout the year
- Increase the number of students who are college and career ready
- Increase student awareness of identity, diversity, justice, and action within our community
- Reduce barriers and increase access to programs for targeted student populations
- Increase student voice and opportunities to provide input regarding decisions being made in the system

**GOAL #3: Engaging Academic Programs** - All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge, and experiences preparing all to be critical thinkers who communicate effectively, collaborate, and are civic minded.

**Needs Assessment of Unduplicated Students**

2019-2020 Text level grades K-2:

- K-2 reading levels remain low for low-income youth (41.5%), foster youth (37.5%), homeless youth (36.6%), and English learners (31.5%)

2019-2020 NWEA Measures of Academic Progress (MAP) – Reading, grades 3-8:

- Students reading at or above grade level remain low for low-income youth (26.4%), foster youth (17.2%), homeless youth (15.8%), and English learners (4.0%)

2019-2020 NWEA Measures of Academic Progress (MAP) – Math, grades 3-8:

- Students performing at or above grade level in math remain low for low-income youth (18.4%), homeless youth (15.4%), English learners (5.3%), and foster youth (4.9%)

#### 2019-2020 Integrated Math 1:

- The percent of 9th grade students expected to successfully complete Integrated Math 1 (IM1) with a “C” or better or receive credit remain low for low-income youth (59.2%), English learners (43.5%), homeless youth (37.0%), and foster youth (35.7%)

#### 2018-2019 English Learner Proficiency Assessments of California (ELPAC):

- 51.9% of English learners increased one English Language Progress Indicator (ELPI) level

#### 2019-2020 Summative ELPAC:

- Due to COVID-19, the district was only able to assess 61% of English learners of which 6.3% scored fluent

#### 2019-2020 Reclassification:

- 3.7% of English learners reclassified

#### 2020-2021 Stakeholder input themes include:

- Shared practices to support student learning
- Equity and differentiation for all students
- Ensure curriculum and materials for home use
- Increase supports for English learners in English language arts, science, math, and social science
- Match interventions to assessment data
- Flexibility in course design and curriculum
- Math supports – including hands-on activities
- Science, technology, engineering, arts, and mathematics (STEAM)
- Guided Language Acquisition Design (GLAD) and primary language support
- Summer school enrichment opportunities
- Build more intervention time in the school day
- Increase support for Long-term English learners, English learners, and refugee/newcomer
- Tutoring – Online, after-school, and embedded in the school day
- Offer English learner professional development (PD) to bilingual instructional assistants (BIAs), translators, and other staff besides teachers

#### **Actions:**

- Intervention - Support implementation of interventions using relevant data to target instruction and monitor literacy and math.
- Integrated and Designated English Language Development (ELD) - Provide meaningful access for English learners (EL) through Integrated and Designated ELD instruction. Implementation support for ELD using evidence-based strategies and differentiation based on the academic and language needs of students of various EL profiles and guided by the EL Roadmap.
- Arts and Physical Education - Provide access to before and after-school programs, especially for our targeted groups; professional learning opportunities that provide a broad-based approach to various learning strategies that can be applied across all content areas; ensure students have the materials & supplies needed for learning at school and at home; and enrichment opportunities that provide extended learning beyond the instructional day.
- Academic Supports - Provide staffing for implementation of ELD and content standards to support K-12 teachers, administrators, and classified staff.
- School Site Innovation - Provide support to Title I schools focused on academic and social-emotional learning (i.e. instructional administrative support, co-teaching model, newcomer support).

#### **Expected Measurable Outcomes:**

- Ensure that students are monitored and provided targeted assistance through Multi-Tiered System of Supports (MTSS) to reduce barriers to academic success
- Increase instruction through out-of-school time tutoring
- Provide access to the language development courses and supplemental materials needed to

- support students in designated ELD classes
- Increase access and opportunity for students to participate in the arts, sports, and physical activities
- Improve the quality of instruction through learning activities that are culturally responsive, historically broad in perspective, and reflective of their individual and community experiences
- Increase access to quality cultural spaces that otherwise might be inaccessible to targeted students
- Provide relevant fieldwork experiences in the arts, sports, and physical activities
- Increase free access to quality instruments, equipment, materials, and supplies to students who wish to participate in available programs who would otherwise not be able to participate without these resources
- Provide support to staff to assist in understanding and instructing English learners
- Increasing administrative support to promote student positive academic and behavioral outcomes
- Increase access to additional academic instruction to encourage language acquisition and access content

**Goal #4:** Clear Pathways to Bright Futures - Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts, prepares them for college, career and bright futures filled with opportunity.

### Needs Assessment of Unduplicated Students

#### 2019-2020 Graduation Rate:

- Four-year graduation rates remain low for low-income youth (82.3%), English learners (77.1%), homeless youth (69.3%), and foster youth (51.9%)

#### 2019-2020 On Track for Graduation:

- Elementary: The percent of students receiving a “1” on their report card in English language arts or math remain high for low-income (31.9%), foster youth (36.3%), homeless youth (38.8%), and English learners (45.7%)
- Middle School: The percent of students receiving 25% or more D/F’s on their report card remain high for low-income youth (40.4%), foster youth (47.2%), English learners (48.5%), and homeless youth (58.9%)
- High School: The percent of students receiving 25% or more D/F’s on their report card remain high for low-income youth (40.5%), English learners (50.3%), foster youth (52.5%), and homeless youth (54.5%)

#### 2019-2020 College and Career Indicators:

- The percent of graduating seniors who complete all A-G requirements prior to graduating remain low for low-income youth (30.5%), homeless youth (20.5%), English learners (16.9%), and foster youth (7.1%)
- The percent of graduating seniors who complete all A-G requirements or a career technical sequence capstone course prior to graduating remain low for low-income youth (37.8%), homeless youth (26.5%), English learners (26.4%), and foster youth (10.7%)
- The percent of seniors who receive a college-ready qualifying score on an Advanced Placement test at any time during their high school years remain low for low-income youth (8.9%), homeless youth (3.2%), English learners (1.3%), and foster youth (0.0%)
- The percent of seniors who are college-ready/conditionally ready as measured on the Early Assessment Program (EAP) for math remain low for low-income youth (14.5%), homeless youth (5.6%), English learners (3.5%) and foster youth (0.0%)
- The percent of seniors who are college-ready/conditionally ready as measured on the Early Assessment Program (EAP) for English language arts remain low for low-income youth (33.4%), homeless youth (29.4%), foster youth (17.6%), and English learners (1.3%)

#### 2019-2020 Broad Course of Study:

- Elementary: The percent of students receiving a broad course of study remain low for low-income youth (86.8%), foster youth (84.5%), homeless youth (84.5%), and English learners (79.5%)

## 2019-2020 School Climate Survey – Title 1 sites, grades 4-11:

- College and Career:
  - 79.4% of students state they and their parents are well-informed on the use of Naviance to develop their student pathway
  - 65.5% of students state they know what they want to be when they grow up
  - 65.7% of students state they know the kinds of courses they need to pass to be prepared for college

## 2020-2021 Stakeholder input themes include:

- College, career and life skills support and planning
- English learner summer school
- Adult availability to support young learners – expose, explore, and experience
- Summer school enrichment activities
- English language development, English learners, and newcomer programs
- Credit recovery and learning loss strategies
- Community service and internship opportunities
- English Language Proficiency Assessments of California (ELPAC) test preparation classes
- College visits, application support, and career exploration
- Scholarship opportunities
- Access to academic support

## Actions:

- Alignment of Resources for English Learner Programs and Services - Align interpreters and Bilingual Instructional Assistants (BIAs) to the six most commonly spoken languages other than English to support the academic success of our English learners and newcomers. Provide programs to meet the needs of specific populations: Newcomers, Long-term English learners (LTELs); grade-level programs such as English Language Proficiency Assessments for California (ELPAC) boot camp. School-Community Resource Assistants to support families with understanding available school programs, internal and external resources, parent-teacher conferences, etc. Translators to support students and families with Individualized Education Plan (IEP), enrollment, translation of documents, foreign transcripts, and interpretation.
- Post-Secondary Opportunities and Exposure - Expose students to opportunities through lessons in Naviance, counseling core instruction, and Career Technical Education (CTE) outreach so that all students will know and understand post-secondary opportunities such as community colleges, universities, military, trade schools, and career pathways where students can begin working immediately after graduating from high school.
- Alternative Education and Credit Recovery - Provide students with alternative and credit recovery options to high school graduation and exposure to college/career options to support students who want an alternative route to finish high school and for students who become credit deficient.
- Summer Opportunities and Enrichment - Intervention and enrichment opportunities for students who are at risk of not being on grade level.
- Early Childhood Education - Support all students and families by offering enrollment into summer programs focused on transitioning into the TK-12 system. Educate parents on the process for enrollment through the years and prepare students for the behavioral and educational elements of an elementary student. Promote community building into the transition.
- AVID - Provide AVID (Advancement Via Individual Determination) program to 7 middle school and 12 high school sites to support students with college access and skill development to be successful in post-secondary.
- District System Supports for Continuous Improvement - Site funding to implement continuous improvement principles and practices with stakeholders focused on improving and increasing services for targeted student groups. This includes staffing, professional learning, and supplies.

## Expected Measurable Outcomes:

- Provide access to English learner (EL) parents to enter adult education classes to work towards earning a high school diploma to enable parents of San Juan students to better assist their students in the educational process
- Improve the quality of services that English learners receive by ensuring appropriate placement in

- English language development (ELD) classes and other programs as appropriate
- Improve the quality of services by ensuring students can enroll in the appropriate courses to meet their post-graduation goals
- Increase access to Advanced Placement (AP) and International Baccalaureate (IB) classes and increase the number of students who take the AP and IB test
- Provide students with the opportunity to recover credits within their comprehensive schools
- Increase the number of students with passing grades in courses
- Increase the number of students who are in jeopardy of failing to earn a passing grade in courses
- Increase language proficiency and reclassification rates for EL students
- Increase the number of students who can read at grade level by third grade
- Increase the quantity of students who have access to the resources, supports, and skills to be successful in post-secondary
- Increase financial resources to expand, adopt, or implement new practices
- Improve alignment of School Plan for Student Achievement (SPSA) actions, goals, and expenditures to support targeted populations
- Improve system capacity to identify student needs, take action in partnership with stakeholders, and measure impact of work
- Increase quantity and improve quality of input and feedback with stakeholders

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Based on the California Department of Education (CDE) formula calculator, San Juan Unified School District's (SJUSD) 2021-22 Local Control Funding Formula (LCFF) Supplemental Grant is projected to be \$36,283,965. This is an increase of \$468,313 over last year's LCFF Supplemental Grant allocation of \$35,815,654 which targeted similar student populations.

SJUSD educates approximately 38,945 students in kindergarten through 12th grade. Currently, 18,382 students qualify as low-income, 6,456 students are identified as English learners, 1,830 students are identified as homeless, and 156 students are identified as foster youth. In San Juan, the population of unduplicated pupils is not necessarily concentrated in a few schools. While the district has 13 sites with rates of unduplicated students exceeding 75%, two of every three schools have rates in excess of 40%. School populations are changing and ten schools have rates of unduplicated students below 25%. This demographic distribution across schools supports the conclusion that services or actions directed in support of the targeted populations are needed at all schools. However, LCFF supplementally-funded actions at schools with densities below 40% are focused on targeted student populations.

The actions and services in San Juan's LCAP are targeted toward supporting students with the greatest need and/or the lowest performance. An examination of students who are failing to meet expected outcomes revealed that students who are English learners, foster youth, homeless youth, and/or low-income are continually overrepresented. The remaining students who are struggling do not fall into one of the targeted groups of students but are enrolled across the district. Each student who is not meeting expected outcomes has a need for tiered services, more skilled teachers, and access to a strong standards-based instructional program. By distributing focused actions and services across schools, with an emphasis on our unduplicated student groups, we intend to increase the rate of student success for all students.

This year's LCAP includes actions and services intended to support both academic and social-emotional growth. Programs or services targeted to specific groups and sites are included, as well as other actions or services that support our ability to meet the needs of struggling students regardless of which school they attend.

## Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$36,332,565.00	\$268,760,666.00	\$685,908.00	\$5,695,461.00	\$311,474,600.00

Totals:	Total Personnel	Total Non-personnel
Totals:	\$302,688,566.00	\$8,786,034.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	English Foster Youth Low Income	Family and Community Engagement	\$599,415.00				\$599,415.00
1	2	Foster Youth	Foster Youth Staffing and Services	\$889,301.00		\$99,999.00	\$459,878.00	\$1,449,178.00
1	3	Foster Youth	Attendance Support for Homeless and Foster Youth	\$632,752.00				\$632,752.00
1	4	English	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	\$2,349,156.00			\$444,659.00	\$2,793,815.00
1	5	English	Post-Arrival Transition	\$50,000.00			\$253,202.00	\$303,202.00
1	6	All	Access to Public Meetings				\$55,000	\$55,000
1	7	English learners, Refugee, African American, Latino	Workforce Diversity	\$50,000.00				\$50,000.00
2	1	English Foster Youth Low Income	Multi-Tiered System of Supports for Social-Emotional Health	\$3,373,608.00	\$378,785.00	\$123,821.00	\$1,267,140.00	\$5,143,354.00
2	2	English Foster Youth Low Income	Prevention Services	\$297,378.00				\$297,378.00
2	3	English Foster Youth Low Income	Inclusive School Climate and Equity	\$1,213,541.00				\$1,213,541.00
2	4	English Foster Youth Low Income	School Climate Assessment and Continuous Improvement	\$132,095.00	\$21,935.00		\$152,478.00	\$306,508.00

<b>Goal</b>	<b>Action #</b>	<b>Student Group(s)</b>	<b>Title</b>	<b>LCFF Funds</b>	<b>Other State Funds</b>	<b>Local Funds</b>	<b>Federal Funds</b>	<b>Total Funds</b>
2	5	All	School Site Supports for Safe Environments	\$993,919.00	\$1,289,446.00	\$74,133.00		\$2,357,498.00
3	1	All	Core Math	\$527,060.00				\$527,060.00
3	2	All	Core Literacy	\$43,858.00	\$44,308.00			\$88,166.00
3	3	English Foster Youth Low Income	Intervention	\$792,642.00				\$792,642.00
3	4	Middle and high school students	Middle and High School Integrated Math Support	\$1,010,824.00	\$148,816.00			\$1,159,640.00
3	5	English	Integrated and Designated English language development (ELD)	\$7,246,190.00				\$7,246,190.00
3	6	All	Science		\$74,711.00			\$74,711.00
3	7	English Foster Youth Low Income	Arts and Physical Education	\$145,561.00	\$22,448.00			\$168,009.00
3	8	English	Academic Supports	\$780,992.00	\$274,437.00	\$235,603.00	\$279,188.00	\$1,570,220.00
3	9	English Foster Youth Low Income	School Site Innovation	\$2,786,575.00				\$2,786,575.00
3	10	All	Professional Growth	\$117,006.00	\$1,979,605.00	\$132,665.00	\$1,120,090.00	\$3,349,366.00
3	11	All	Effective Classroom Instruction	\$274,320.00	\$261,416,149.00			\$261,690,469.00
4	1	All	School Counseling	\$1,637,260.00	\$139,399.00			\$1,776,659.00
4	2	English	Alignment of Resources for English learner Programs and Services	\$900,810.00		\$19,687.00		\$920,497.00
4	3	English Foster Youth Low Income	Post-Secondary Opportunities and Exposure	\$464,261.00	\$15,000.00			\$479,261.00
4	4	English Foster Youth Low Income	Alternative Education and Credit Recovery	\$1,555,350.00	\$441,071.00			\$1,996,421.00
4	5	English Low Income	Summer Opportunities and Enrichment				\$1,158,387.00	\$1,158,387.00

<b>Goal</b>	<b>Action #</b>	<b>Student Group(s)</b>	<b>Title</b>	<b>LCFF Funds</b>	<b>Other State Funds</b>	<b>Local Funds</b>	<b>Federal Funds</b>	<b>Total Funds</b>
<b>4</b>	<b>6</b>	English Foster Youth Low Income	Early Childhood Education	\$75,000.00			\$124,854.00	\$199,854.00
<b>4</b>	<b>7</b>	English Foster Youth Low Income	AVID	\$1,656,077.00	\$41,011.00			\$1,697,088.00
<b>4</b>	<b>8</b>	All	Career Technical Education (CTE) Pathway Articulation and CTE Advancement		\$2,473,545.00		\$380,585.00	\$2,854,130.00
<b>4</b>	<b>9</b>	All	K-8 College and Career Strength Finding/Career Planning and Support	\$20,000.00				\$20,000.00
<b>4</b>	<b>10</b>	English Foster Youth Low Income	District System Supports for Continuous Improvement	\$5,717,614.00				\$5,717,614.00

## Contributing Expenditures Tables

Totals by Type	Total LCFF Funds	Total Funds
<b>Total:</b>	\$31,658,318.00	\$37,471,901.00
<b>LEA-wide Total:</b>	\$31,658,318.00	\$37,471,901.00
<b>Limited Total:</b>	\$0.00	\$0.00
<b>Schoolwide Total:</b>	\$0.00	\$0.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	1	Family and Community Engagement	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$599,415.00	\$599,415.00
1	2	Foster Youth Staffing and Services	LEA-wide	Foster Youth	All Schools	\$889,301.00	\$1,449,178.00
1	3	Attendance Support for Homeless and Foster Youth	LEA-wide	Foster Youth	All Schools	\$632,752.00	\$632,752.00
1	4	Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners	LEA-wide	English Learners	All Schools	\$2,349,156.00	\$2,793,815.00
1	5	Post-Arrival Transition	LEA-wide	English Learners	Specific Schools: Schools highly impacted with newcomer students	\$50,000.00	\$303,202.00
2	1	Multi-Tiered System of Supports for Social-Emotional Health	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: Low, medium, and high density schools	\$3,373,608.00	\$5,143,354.00
2	2	Prevention Services	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$297,378.00	\$297,378.00
2	3	Inclusive School Climate and Equity	LEA-wide	English Learners Foster Youth	All Schools	\$1,213,541.00	\$1,213,541.00

<b>Goal</b>	<b>Action #</b>	<b>Action Title</b>	<b>Scope</b>	<b>Unduplicated Student Group(s)</b>	<b>Location</b>	<b>LCFF Funds</b>	<b>Total Funds</b>
				Low Income			
2	4	School Climate Assessment and Continuous Improvement	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$132,095.00	\$306,508.00
3	3	Intervention	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$792,642.00	\$792,642.00
3	5	Integrated and Designated English language development (ELD)	LEA-wide	English Learners	All Schools	\$7,246,190.00	\$7,246,190.00
3	7	Arts & Physical Education	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$145,561.00	\$168,009.00
3	8	Academic Supports	LEA-wide	English Learners	All Schools	\$780,992.00	\$1,570,220.00
3	9	School Site Innovation	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: Title 1 sites, Dyer-Kelly	\$2,786,575.00	\$2,786,575.00
4	2	Alignment of Resources for English learner Programs and Services	LEA-wide	English Learners	All Schools	\$900,810.00	\$920,497.00
4	3	Post-Secondary Opportunities and Exposure	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: High schools	\$464,261.00	\$479,261.00
4	4	Alternative Education and Credit Recovery	LEA-wide	English Learners Foster Youth Low Income	All Schools Specific Schools: High schools including El Sereno, Meraki, La Entrada, Encina, Fair Oaks, San Juan, Marvin Marshall, General Davie Center	\$1,555,350.00	\$1,996,421.00

<b>Goal</b>	<b>Action #</b>	<b>Action Title</b>	<b>Scope</b>	<b>Unduplicated Student Group(s)</b>	<b>Location</b>	<b>LCFF Funds</b>	<b>Total Funds</b>
<b>4</b>	<b>5</b>	Summer Opportunities and Enrichment	LEA-wide	English Learners Low Income	Specific Schools: Schools serving low-income students		\$1,158,387.00
<b>4</b>	<b>6</b>	Early Childhood Education	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$75,000.00	\$199,854.00
<b>4</b>	<b>7</b>	AVID	LEA-wide	English Learners Foster Youth Low Income	Specific Schools: Middle schools and high schools	\$1,656,077.00	\$1,697,088.00
<b>4</b>	<b>10</b>	District System Supports for Continuous Improvement	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$5,717,614.00	\$5,717,614.00

## Instructions

[Plan Summary](#)

[Stakeholder Engagement](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires LEAs to engage their local stakeholders in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have ten state priorities). LEAs document the results of this planning process in the Local Control and Accountability Plan (LCAP) using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (*California Education Code [EC] 52064(e)(1)*). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. Local educational agencies (LEAs) should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Stakeholder Engagement:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful stakeholder engagement (*EC 52064(e)(1)*). Local stakeholders possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC 52064(b)(4-6)*).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC 52064(b)(1) & (2)*).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC 52064(b)(7)*).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with stakeholders that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a stakeholder engagement tool.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the

requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–2022, 2022–2023, and 2023–2024 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for stakeholders and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing, but also allow stakeholders to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse stakeholders and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and stakeholder engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard, how is the LEA using its budgetary resources to respond to student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics or a set of actions that the LEA believes, based on input gathered from stakeholders, research, and experience, will have the biggest impact on behalf of its students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

## Plan Summary

### Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

### Requirements and Instructions

**General Information** – Briefly describe the students and community. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, stakeholder input, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## **Stakeholder Engagement**

### Purpose

Significant and purposeful engagement of parents, students, educators, and other stakeholders, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such stakeholder engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (EC 52064(e)(1)). Stakeholder engagement is an ongoing, annual process.

This section is designed to reflect how stakeholder engagement influenced the decisions reflected in the adopted LCAP. The goal is to allow stakeholders that participated in the LCAP development process and the broader public understand how the LEA engaged stakeholders and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the stakeholder groups that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP. Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective stakeholder engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

### Requirements and Instructions

Below is an excerpt from the 2018–2019 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for stakeholder engagement in the LCAP development process:

#### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.
- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.

- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.”

Describe the stakeholder engagement process used by the LEA to involve stakeholders in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required stakeholder groups as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with stakeholders. A response may also include information about an LEA’s philosophical approach to stakeholder engagement.

**Prompt 2:** “A summary of the feedback provided by specific stakeholder groups.”

Describe and summarize the stakeholder feedback provided by specific stakeholders. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from stakeholders.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific stakeholder input.”

A sufficient response to this prompt will provide stakeholders and the public clear, specific information about how the stakeholder engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the stakeholder feedback described in response to Prompt 2. This may include a description of how the LEA prioritized stakeholder requests within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by stakeholder input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

## **Goals and Actions**

### Purpose

Well-developed goals will clearly communicate to stakeholders what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to stakeholders and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

### **Focus Goal(s)**

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with stakeholders. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

### **Broad Goal**

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

### **Maintenance of Progress Goal**

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with stakeholders, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

### **Measuring and Reporting Results:**

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g. high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–2021 outcomes on some metrics may not be computable at the time the 2021–2024 LCAP is adopted (e.g. graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–2022. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–2023, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–2024, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–2025, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–2025 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023-2024:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–2024 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023-2024)
Enter information in this box when completing the LCAP for <b>2021–2022</b> .	Enter information in this box when completing the LCAP for <b>2021–2022</b> .	Enter information in this box when completing the LCAP for <b>2022–2023</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–2024</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–2025</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–2022</b> .

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in EC Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

### Goal Analysis:

Enter the LCAP Year

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures. Minor variances in expenditures do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal

that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for stakeholders. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.

- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

## **Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students**

### Purpose

A well-written Increased or Improved Services section provides stakeholders with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improved services for its unduplicated students as compared to all students and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements.

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of stakeholders to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

### Requirements and Instructions

This section must be completed for each LCAP year.

When developing the LCAP in year 2 or year 3, copy the "Increased or Improved Services" section and enter the appropriate LCAP year. Using the copy of the section, complete the section as required for the relevant LCAP year. Retain all prior year sections for each of the three years within the LCAP.

**Percentage to Increase or Improve Services:** Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**Increased Apportionment based on the enrollment of Foster Youth, English Learners, and Low-Income Students:** Specify the estimate of the amount of funds apportioned on the basis of the number and concentration of unduplicated pupils for the LCAP year.

### **Required Descriptions:**

**For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–2024 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7% lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action(s))

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100% attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

## For School Districts Only:

### Actions Provided on an LEA-Wide Basis:

**Unduplicated Percentage > 55%:** For school districts with an unduplicated pupil percentage of 55% or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

**Unduplicated Percentage < 55%:** For school districts with an unduplicated pupil percentage of less than 55%, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

### Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40% or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40% enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**“A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.”**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

## Expenditure Tables

Complete the Data Entry table for each action in the LCAP. The information entered into this table will automatically populate the other Expenditure Tables. All information is entered into the Data Entry table. Do not enter data into the other tables.

The following expenditure tables are required to be included in the LCAP as adopted by the local governing board or governing body:

- Table 1: Actions
- Table 2: Total Expenditures
- Table 3: Contributing Expenditures
- Table 4: Annual Update Expenditures

The Data Entry table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included.

In the Data Entry table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All", or by entering a specific student group or groups.
- **Increased / Improved:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action **is not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e. districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools". If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans". Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.

- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year”, or “2 Years”, or “6 Months”.
- **Personnel Expense:** This column will be automatically calculated based on information provided in the following columns:
  - **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
  - **Total Non-Personnel:** This amount will be automatically calculated.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e. base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

Stakeholder Group	Session Date	Question 1 Key Themes	Question 2 Key Themes	Question 3 Key Themes
		<p><i>Describe what school staff, programs, and resources <u>helped you learn</u> best. What else do you need to help you learn better?</i></p>	<p><i>What are some things that <u>made you feel connected</u> to school and your classmates during distance learning? What would help you feel more connected, safe, and supported at school as we transition to in-person learning?</i></p>	<p><i>We are creating a <u>summer program</u> that includes both in-person and distance learning experiences. What are some ideas and opportunities that you would be interested in and enjoy doing that would support your learning?</i></p>
<b>Students</b>				
San Juan Youth Voice Advocates (SJYVA) - Feedback from 10 high schools with diverse student populations	02/21-03/21	<ul style="list-style-type: none"> <li>• Flexibility/convenience/work at my own pace have helped</li> <li>• Teachers work hard and are available for students</li> <li>• Need access to tools/resources needed in life to be successful (life skills- finances, time management, college applications, career exploration)</li> <li>• Need school supplies accessible to everyone</li> <li>• Mental health supports - "A problem I see during distance learning would be, students going through things. Depression, anxiety, etc. They feel that way because of how they are in the same space everyday doing school work. 9-3 school hours 5-days of the week."</li> <li>• More staff-initiated outreach to students</li> <li>• More effective distance learning teachers</li> </ul>	<ul style="list-style-type: none"> <li>• Peer interaction - community building activities</li> <li>• Creating safe, trusting, and comfortable spaces for all student populations</li> <li>• Address diversity issues and social awareness - there is a lack of diversity within students and student groups</li> <li>• Need mental health supports - perhaps daily or weekly group mental health meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Credit recovery/more understanding of material previously learned i.e. learning loss</li> <li>• Real world skills/internship/job/community service/scholarship opportunities</li> <li>• Community building/peer interactions</li> <li>• Safety should be considered</li> </ul>

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

Foster/ Homeless	02/21	<ul style="list-style-type: none"> <li>Distance learning teaches us how to be independent and it is flexible</li> <li>Focus is hard in distance learning - teachers give too much work</li> <li>Attending school in-person has helped</li> </ul>	<ul style="list-style-type: none"> <li>Need to feel safe about not getting COVID when we return to school</li> <li>Earning credits early for graduation</li> <li>Need the right tools to succeed including financial and physical resources</li> </ul>	<ul style="list-style-type: none"> <li>Meeting student interest and needs</li> <li>Physical and engaging activities</li> <li>Team building</li> <li>Developing community through peer interaction</li> </ul>
Long-term English Language Learner (LTEL - El Camino & Mira Loma	02/2021	<ul style="list-style-type: none"> <li>Teacher support helpful - regular office hours, power hour</li> <li>Need to return to in-person learning - online learning makes it hard to learn, follow instructions, complete homework</li> <li>Internet issues make it hard in distance learning</li> </ul>	<ul style="list-style-type: none"> <li>Peer Interactions on Zoom during class, FaceTime, group projects help build connections</li> <li>Return to in-person learning will help with learning and feeling connected</li> </ul>	<ul style="list-style-type: none"> <li>In-person summer school</li> <li>Fun activities like field trips and cultural experiences</li> <li>Real-world skill development</li> </ul>
Students with disabilities (SWD) - Laurel Ruff	03/09/21	<ul style="list-style-type: none"> <li>My teachers, family, and friends helped me learn best</li> <li>Technology/Zoom - audio and log-in issues, portal issues</li> <li>Mental Health - teacher/principal/instructional aids (IAs) relationships help with their anxiety</li> <li>Helpful resources: Chromebooks, mouse, big screen, masks</li> </ul>	<ul style="list-style-type: none"> <li>Being with teachers and friends at school via Zoom</li> <li>Peer interaction</li> <li>Excited but nervous to return to school - nervous because of the virus</li> <li>Consistent routines and being with friends will help when students return to school</li> </ul>	<ul style="list-style-type: none"> <li>Want to take a break from school</li> <li>Fun classes/subjects like art and cooking</li> </ul>
Black Student Union (SJYVA facilitated)	03/2021	<ul style="list-style-type: none"> <li>Teachers have been helpful, flexible, and understanding</li> <li>Ability to grow personally through distance learning</li> <li>Mental health challenges impact distance learning - not being able to separate school and home life</li> <li>Reduce student expectations during distance learning</li> <li>Need interventions when falling behind</li> <li>More in-depth learning</li> </ul>	<ul style="list-style-type: none"> <li>Schools need to be more understanding of students' struggles</li> <li>Provide school transportation</li> <li>Racial issues not being addressed impacts connectedness</li> <li>More opportunities for student voices to be heard</li> </ul>	<ul style="list-style-type: none"> <li>Mental health course</li> <li>Outside classes</li> <li>Physical fitness</li> </ul>

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

Latinx (SJYVA facilitated)	03/02/21	<ul style="list-style-type: none"> <li>Students love flexible schedule for homework and school</li> <li>Appreciate 1:1 time with teachers as students are working, taking care of younger siblings, and have chores</li> <li>Need life skills to help prepare them for life after high school</li> <li>Too much homework extracurricular activities</li> </ul>	<ul style="list-style-type: none"> <li>Students feel like teachers are not doing enough mental check-ins which is why many students aren't actively participating in class.</li> <li>Need more engaging classes to connect with peers</li> </ul>	<ul style="list-style-type: none"> <li>Opportunities to expand social skills</li> </ul>
Refugee/Newcomer (Rise Up & Student Leadership Council)	02/05/21	<ul style="list-style-type: none"> <li>Teachers - engaging classes, timely communications, tutoring support, knowledge of technology tools</li> <li>Group meetings, pre-recorded lectures videos</li> <li>Zoom, Chromebooks, hotspots, Edulastic helpful</li> <li>Being at home for learning difficult and disruptive</li> </ul>	<ul style="list-style-type: none"> <li>Strategies for connectedness - Zoom cameras on, break out rooms, Zoom chat box, teacher relationships, engaging activities allowing for class interaction</li> <li>In-person transition - flexible, slow, hybrid offerings, student small groups, consistent routines/norms/expectations</li> <li>Keep tutoring and drop-in sessions during transition</li> </ul>	<ul style="list-style-type: none"> <li>Hands-on technology training</li> <li>In-person/transition program to support return to in-person learning</li> <li>Life skills - consumer education, career college readiness, social skills</li> <li>Counseling support</li> </ul>
SWAV (Students with a Voice)	03/05/21-03/10/21	<ul style="list-style-type: none"> <li>Teacher relationship building- small groups, 1:1 support, homework help</li> <li>More interactive classes - less lectures, less busy work</li> <li>Technology resources</li> </ul>	<ul style="list-style-type: none"> <li>Peer interaction during class helps students feel connected</li> <li>Friends help students feel connected</li> <li>Caring teachers support connectedness</li> <li>Students feel they need transition flexibility and an understanding of transition expectations</li> </ul>	<ul style="list-style-type: none"> <li>Fun activities - field trips, arts, college visits, outdoor activities</li> <li>Opportunities for peer interactions - clubs, cultural activities</li> </ul>
Social Justice Youth Voice (SSAC, GSA, Youth Voice Session)	02/26/21 - 03/01/21	<ul style="list-style-type: none"> <li>Helpful - Google Classroom, i-Ready, Houghton Mifflin Harcourt, Kahoot!, Quizlet, EVERFI</li> <li>Clubs/programs like GSA and Civitas are beneficial</li> </ul>	<ul style="list-style-type: none"> <li>Clubs like Gay Straight Alliance (GSA) provides a safe place for LGBTQ community</li> <li>Need time to adjust to in-person learning: understanding and flexible teachers, less assignments and</li> </ul>	<ul style="list-style-type: none"> <li>Fun activities - games, Kahoot!, trivia, sports, music, woodworking, video game learning activities</li> <li>Interactive and hands-on activities/less screen time</li> </ul>

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

		<ul style="list-style-type: none"> <li>Flexible and available teachers who integrate fun into classes/give less homework/more teacher support - "Nothing has really helped me; all I've done is get so stressed it overwhelms me." and "At this point, I heavily rely on myself to ensure that I understand concepts and learn the best."</li> </ul>	<ul style="list-style-type: none"> <li>homework initially, allow notes for test taking initially</li> <li>Enforce COVID-19 protocols: social distancing, mask wearing, sanitization of desks, etc.</li> <li>Awareness of students' mental health and well-being upon return</li> <li>Breakout rooms, for social conversations, group projects, clubs, virtual rallies help students feel connected</li> </ul>	
Elementary students	Mid-year Update from elementary division survey	<ul style="list-style-type: none"> <li>Distractions in the learning environment</li> <li>Inconsistent adult availability to support young learners</li> <li>English language learners (ELL) attending only English language development (ELD) classes or preferred classes</li> <li>Inconsistent adult availability to support young learners with technology issues</li> <li>Inconsistent or lagging Wi-Fi disrupts understanding</li> <li>Parents and guardians of EL students struggle with technology support in home language</li> <li>Students choosing between synchronous or asynchronous work completion</li> <li>Unable to complete all assignments in a day; too much work</li> </ul>	<ul style="list-style-type: none"> <li>Missing personal connections with peers - students want more time to hang out with friends outside of the Zoom classroom</li> <li>Sometimes social emotional needs became priority over assignment completion</li> <li>Material pickup is something to look forward to</li> </ul>	<ul style="list-style-type: none"> <li>Summer school question was not developed at the time of this survey was administered, however, summer school information was captured in various other student stakeholder groups during stakeholder meetings.</li> </ul>
Cameron Ranch Elementary (four 5th grade classes)	02/2021	<ul style="list-style-type: none"> <li>Parents/teachers helped students learn</li> <li>Need math help</li> <li>Learn best when in-person learning</li> </ul>	<ul style="list-style-type: none"> <li>Safety protocols in place - masks, social distancing, sanitizer, etc.</li> <li>Teachers making space for students to share their feelings in group settings</li> </ul>	<ul style="list-style-type: none"> <li>Summer camp - arts and crafts, outdoor activities, computer club, nature club, sports, Zoom video games, cooking</li> <li>Hands-on activities to help learn</li> </ul>

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

			<ul style="list-style-type: none"> <li>Peer interaction on Zoom with cameras on and clubs help students feel connected</li> </ul>	math and science
Middle School students	Mid-year update from middle school division survey)	<ul style="list-style-type: none"> <li>Teachers are trying hard</li> <li>Staying motivated is hard - pervasive feeling that grades do not matter (for high school promotion)/low frustration threshold, students quick to quit/"I will pass my classes when school opens or when I am in high school."</li> </ul>	<ul style="list-style-type: none"> <li>Relationships matter - teacher to student, student to student, student to school</li> <li>Building relationships via Zoom is hard</li> <li>Isolation is tough - students thrive on being connected to teachers and classmates</li> <li>We need to keep it fun - "I miss all the cool stuff at school."</li> </ul>	<ul style="list-style-type: none"> <li>Summer school question was not developed at the time this survey was administered, however, summer school information was captured in various other student stakeholder groups during stakeholder meetings.</li> </ul>
High School students	Mid-year update from high school division survey	<ul style="list-style-type: none"> <li>Lack of motivation makes it difficult to learn: <ul style="list-style-type: none"> <li>Continuous technology issues</li> <li>Overwhelmed with too many due dates, too many emails, and too much work assigned</li> <li>Content is too difficult to learn online</li> <li>Too many home distractions</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Social emotional challenges due to lack of social interaction with adults and peers</li> </ul>	<ul style="list-style-type: none"> <li>Summer school question was not developed at the time this survey was administered, however, summer school information was captured in various other student stakeholder groups during stakeholder meetings.</li> </ul>
<b>Families</b>				
LCAP PAC	2/1/21& 3/11/21	<ul style="list-style-type: none"> <li>Different perspectives/experiences - trauma, violence, etc. "We think we know what's best for 'those people' and we don't." Inclusion of who's in/out of the conversation.</li> <li>Safety, support, adult allies</li> <li>Importance of communication and multiple WAYS of communicating.</li> </ul>	<ul style="list-style-type: none"> <li>Virtual social opportunities AND barriers to accessing these opportunities</li> <li>Concern for staff fatigue to support students. Bandwidth to support</li> <li>Genuine conversations</li> <li>Engaging with others either virtually or in person/social connections.</li> </ul>	<ul style="list-style-type: none"> <li>Physical activity, movement, arts, creativity, clubs. Outside!!!</li> <li>Resuming activities that have been prohibited during pandemic</li> <li>Provide/offer academic enrichment</li> <li>Great ideas for year-round!!</li> </ul>

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

		<ul style="list-style-type: none"> <li>Positive communication from teachers</li> <li>Different ways of approaching. Multifaceted approach. All true/valid. Sad/big problem.</li> <li>Facilitating community communications</li> <li>A way to further connect students/families to the classroom</li> </ul>		
DELAC	02/11/21	<ul style="list-style-type: none"> <li>Interpreters, materials translation, and homework modification is needed</li> <li>Teachers, BIA's, EL staff, newcomer support teams and site administrators have been helpful</li> <li>i-Ready, Epic, tutoring have helped</li> <li>Peer interaction is needed for connection/SEL support</li> <li>Need technology support and training: how to use platforms like Kami, Google classroom, etc. and training on how to resolve tech issues</li> </ul>	<ul style="list-style-type: none"> <li>Teachers and Zoom have helped students feel connected</li> <li>Returning to in-person learning/clubs/activities/keeping the same teacher/interpreters will help students feel more connected</li> <li>In-person transition should be smooth and flexible</li> </ul>	<ul style="list-style-type: none"> <li>Summer programs like PUERTAS, core subjects, fun activities – VAPA, field trips, robotics, and social programs so students can practice English and learn social skills</li> <li>Technology support and training – how to access applications tutorials and how to resolve tech issues</li> <li>Mental health supports</li> <li>Cultural enrichment programs at school site and external school site – families could use financial support</li> </ul>
SPAC 01/21/21 01/22/21	01/21/21 01/22/21	<ul style="list-style-type: none"> <li>Small groups - reading, group projects, Instructional aides, 1:1 support, breakout rooms</li> <li>i-Ready/Kami/Flipgrid/IXL helpful</li> <li>Google Classroom great for students with disabilities, parent check-in, assignment tracking, and communications tool</li> <li>Offer more hard copy materials to prevent computer burnout/excessive screen time</li> <li>Caring, communicative and relationship-focused teachers</li> </ul>	<ul style="list-style-type: none"> <li>Fun, engaging lessons and activities to prevent computer burnout</li> <li>Elementary students would like to keep the same teacher/engage with teacher prior to returning to in-person learning</li> <li>Cameras off during Zoom classes prevent student connectedness</li> <li>Create socializing opportunities for non-structured class time - lunch bunch, Bingo, scavenger hunts, etc.</li> </ul>	<ul style="list-style-type: none"> <li>Opportunities for emotional and social support</li> <li>Opportunities for students who need more academic support - math remediation/acceleration, summer book clubs</li> <li>In-person, if possible/concerned about learning loss</li> <li>Opportunities and access for ALL</li> <li>Fun activities/programs - STEAM, wet-labs, arts, ceramics, sports</li> </ul>

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

		<ul style="list-style-type: none"> <li>Lessons should be fun and engaging</li> <li>Math struggles concerning</li> </ul>	<ul style="list-style-type: none"> <li>Students are eager to return to in-person learning/create welcome back activities</li> <li>Caring and invested teachers matter</li> <li>Offer more mental health supports when students return to school</li> <li>Need strategic planning for English learners (EL) in academics and mental health supports</li> </ul>	
Spanish Speaking Families (Family Leadership Academy)	02/25/2021	<ul style="list-style-type: none"> <li>Teacher support and communications</li> <li>Parent/student classes for English learners (EL)</li> <li>Bilingual Instructional Aide (BIA) support</li> <li>Tech support</li> </ul>	<ul style="list-style-type: none"> <li>Emotional support</li> <li>Academic support - engaging teachers, fun classes</li> <li>Teacher connections and communications</li> <li>Peer Interaction</li> </ul>	<ul style="list-style-type: none"> <li>Fun classes - art, sports, outdoor, music, karate, field trips</li> <li>Academic support - Camp Invention, small groups, English bootcamp, math support, homework, conversation groups for EL students, Advance class credits for HS early graduation</li> <li>Tech support programs parents/parents of SWD</li> </ul>
Students with disabilities (SWD) - Cameron Ranch ILS	01/2021	<ul style="list-style-type: none"> <li>District staff have been great - teachers, principal, instructional assistants, Family and Community Engagement, Parent Ambassador Kimber Rice, specialists, Community Advisory Committee (CAC)</li> <li>Students need to be back in class</li> <li>More funding is needed for materials and equipment</li> </ul>	<ul style="list-style-type: none"> <li>Need to return to in-person learning</li> <li>Events help students feel connected - dance party, assemblies, move watching</li> <li>Easing back into a routine will help both students and parents from a mental health perspective</li> <li>Concern over health safety for high-risk students</li> </ul>	<ul style="list-style-type: none"> <li>Must be in-person</li> <li>Peer interactions</li> <li>Inclusion of SWD in extra-curricular activities to help social skills</li> <li>Additional supports and programs to make up for learning loss during the pandemic</li> </ul>
Refugee/Newcomer Questionnaire 1 Questionnaire 2	02/2021	<ul style="list-style-type: none"> <li>Social emotional supports - need peer interaction and mentoring opportunities</li> <li>Teacher, EL teachers, ELD classes and Newcomer programs are helpful - helps them navigate Zoom and Google Classroom</li> <li>Parent orientation classes - college, health, college</li> </ul>	<ul style="list-style-type: none"> <li>Chromebooks/hotspots have helped students feel connected</li> <li>Need materials translated - assignments are given in English which makes it difficult for EL students to understand. Teachers need to modify assignments as our students are receiving poor grades</li> <li>Return to in-person learning</li> </ul>	<ul style="list-style-type: none"> <li>In-person summer school - distance learning is not working for our students</li> <li>Credit recovery programs ELD summer school for elementary</li> <li>Supports for EL students in all subjects, especially math,</li> </ul>

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

		<ul style="list-style-type: none"> <li>graduation requirements, navigating American society</li> <li>Need to return to in-person learning</li> <li>Spotty internet makes distance learning difficult</li> </ul>	<ul style="list-style-type: none"> <li>For safety upon return, need personal protective equipment (PPE), small groups, vaccinations</li> </ul>	<ul style="list-style-type: none"> <li>English, history, and science.</li> <li>Preparation programs for the ELPAC Test.</li> </ul>
African American	Waiting for info	<ul style="list-style-type: none"> <li>Teacher 1:1 support/teacher communications helpful</li> <li>Students need peer interaction opportunities to help with social and emotional needs</li> </ul>	<ul style="list-style-type: none"> <li>Teacher affirmation helps students feel connected</li> <li>Going to after-school activities - bridges, sports, etc.</li> <li>Group discussions that allow open spaces for both students and teachers.</li> <li>Relationship building activities.</li> <li>Safe transitions from class to class.</li> </ul>	<ul style="list-style-type: none"> <li>Sports, arts and crafts, poetry, music, group projects</li> <li>Life skills: healthy meal prep, time management, filling out applications, interactive Zoom meetings, virtual tours, credit recovery, multi-subject help classes on and off of Zoom.</li> </ul>
Family Leadership Academy (English)	02/24/21	<ul style="list-style-type: none"> <li>Focus on social-emotional aspect</li> <li>Consistent teacher availability/use screen, not just black screen/teacher interventions</li> <li>Teachers should not show YouTube videos or use Minecraft as a teaching tool</li> </ul>	<ul style="list-style-type: none"> <li>Need consistent teaching standards</li> <li>Assemblies, teacher meetings, Zoom videos help students feel connected</li> <li>Incentives to turn camera on/student accountability</li> </ul>	<ul style="list-style-type: none"> <li>Academics - science, robots, math, STEM group projects</li> <li>Small group settings/outdoor activities/test hybrid before returning</li> <li>Arts - music, art, dance, choir, drama, LEGO camp</li> <li>Sports camps/PE</li> </ul>
American Indian PAC	03/12/21	<ul style="list-style-type: none"> <li>Teachers using Zoom chat to talk 1:1 with students</li> <li>Multicultural American Indian education program continuance through the pandemic via Zoom</li> </ul>	<ul style="list-style-type: none"> <li>Transition to in-person learning should help with mental health through social interaction with peers</li> <li>Require cameras to be on during virtual classes</li> <li>Consistent safety protocols</li> </ul>	<ul style="list-style-type: none"> <li>Social and mental health programs</li> <li>Continue to offer the multicultural American Indian education program</li> <li>Academic programs</li> <li>Arts/outdoor programs</li> </ul>
CAC	3/22/21 & 3/25/21	<ul style="list-style-type: none"> <li>Teachers are working hard going above and beyond in distance learning</li> <li>Google Classroom helpful</li> <li>Instructional aide support beneficial in-person learning and</li> </ul>	<ul style="list-style-type: none"> <li>Need peer connection prior to returning to campus and once on campus</li> <li>Keep Google Classroom</li> <li>Need communications plan from school regarding what school will</li> </ul>	<ul style="list-style-type: none"> <li>FUN!</li> <li>Provide different social and enrichment activities to get students involved</li> <li>Provide enrichment and recuperation opportunities for all</li> </ul>

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

		<ul style="list-style-type: none"> <li>virtual classroom</li> <li>Positive connections = positive outcomes</li> </ul>	<ul style="list-style-type: none"> <li>look like once students return</li> <li>Preview of transitions. Moving to a new campus, new teacher, etc. (virtual and/or in-person visits)</li> <li>Consistent communication opportunities between home and school</li> </ul>	students, in person and virtual
<b>Collective Bargaining Groups</b>				
SJPEC	03/04/21	<ul style="list-style-type: none"> <li>Common languages, common practices</li> <li>Early interventions/built-in Intervention schedules/tiered interventions by grade level</li> <li>Essential Standards</li> <li>Maintain high value engagement between schools and families</li> </ul>	<ul style="list-style-type: none"> <li>Social interactions such as clubs, dances, etc.</li> <li>Systemwide consistency - standard expectation</li> <li>Relationships</li> </ul>	<ul style="list-style-type: none"> <li>Fun and engaging skill development to help us get back to normal</li> <li>Reconnecting students with school</li> <li>Equitable access</li> </ul>
CSEA - Bilingual Instructional Assistants (BIA's)	02/2021	<ul style="list-style-type: none"> <li>Helpful programs: i-Ready math and reading, Reflex, Seesaw, Class Dojo, ESL programs, ELPAC</li> <li>Need social emotional support/mental health supports</li> <li>Teacher/BIA communications to families to check-in and provide resources are helpful</li> <li>Technology: internet access problematic and need tech support</li> <li>Need tutoring, homework and assignment support</li> </ul>	<ul style="list-style-type: none"> <li>Kind, caring teachers help students feel connected</li> <li>Opportunities to interact with peers online before a class, during a class, and after a class helps students feel connected-Fun Friday as example</li> <li>Parent engagement is key</li> <li>Students look forward to interacting with peers when they return to in-person learning</li> </ul>	<ul style="list-style-type: none"> <li>In-person learning will help with social and emotional learning</li> <li>Fun, outdoor activities like sports, PE, art to promote peer interaction and social skills development</li> <li>Academic help in math, English, science, reading</li> </ul>
SJTA (teachers)	3/18/21	<ul style="list-style-type: none"> <li>Shared systems, shared understandings, and shared resources. Equity and differentiation.</li> <li>Ability to identify what skills are missing and to be able to target</li> </ul>	<ul style="list-style-type: none"> <li>Mental health &amp; anxiety supports</li> <li>Connectedness through peer interactions</li> <li>Students knowing where they are academically</li> <li>Equity and access for student</li> </ul>	<ul style="list-style-type: none"> <li>Listen to students and respond accordingly</li> <li>Students leading their own learning as a motivation factor - how to be a student, how to do school, how to be successful in</li> </ul>

**LCAP 2021-2022**  
**Stakeholder Engagement: Theme Summary**

		and teach students	<ul style="list-style-type: none"><li>learning - “who got the learning and who did not get the learning?”</li><li>Need to connect with families</li></ul>	<ul style="list-style-type: none"><li>school (AVID-like opportunities)</li><li>Enrichment opportunities - more than just academics/team building, less skills-based/inspiring students to want to come to school</li><li>Social emotional learning</li></ul>
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## LCAP PAC

### April 8, 2021 Considerations

#### **Focus Area 1: Connected School Communities**

Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.

- West End Specific Community Task Force - Targeted to need in data as initially recommended!!, not PTO/PTA.
- Have communications measures, process, and community connection opportunities
- Continue to use Zoom for advisory/committee meetings for continued, increased access to public meetings in addition to in-person return (ELAC, SSC, DELAC, School Board, CAC, CSI, etc.)
- Regarding student engagement, change or supplement the methods used to reach students for different opportunities to engage. Very few students go on the district website, check their school emails, or go on Facebook so more students will be more likely to discover these opportunities through their student government, through Instagram, and through teachers directly.
- Correct me if I'm wrong but English Learners (EL) do not have electives since English language development (ELD) takes up a class, right? So, I'm guessing there is very little representation in student government so maybe a recommendation would be for student groups on campus to make an effort to include English learners?
- Translation/interpreter/EL support for parents and students
- Streamlined communication from district resources to students/families
- Conflict resolution and cultural responsiveness
- Racial/cultural/inclusion/disability issues need to be addressed!
- Strategic planning for inclusion of EL, students with disabilities (SWD), LGBTQ+, African American (AA) students/families by frontloading support
- PEER connections
- Keep Google Classroom to support communication between home/school
- Additional targeted communication for vulnerable groups
- Engagement reflection tool be used by School Site Council and parents of other representative groups at school site, as well as trusted community groups/partners
- Provide students with incentives, community service credits, and capacity building for students
- Clubs for student voice, peer connectedness, safe space
- Student Voice from centers - Ralph Richardson Center (RRC), Laurel Ruff, La Vista; Clubs/student government; Inclusion opportunities.
- Diversity in student government - Gatekeeping and bias from staff recruitment/advertising?
- Establish a calendar of advisory group meetings to increase transparency
- Increase counselors to reduce number of students per counselor for social-emotional learning (SEL)/mental health support by 15%
- Access mental health resources through student used platforms - Social media, apps, text, etc.
- Cultural responsiveness training for counselors and mental health supports related to racial/cultural/disability issues
- Add student member to the School Board of Education.
- Modifications/Accommodations for EL, foster, newcomer, disability - Workload, specialized materials, pace of instruction

## **Focus Area 2: Healthy Environments for Social Emotional Growth**

All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.

Continue direct social-emotional services for students: (i.e. Counseling-Mental Health-School Social Workers-MTSS Mentoring)

- Mental health student/family center - Community center with resources, calming space, counselors available for drop in with mentors.
- Campus and hands-on services to begin over summer in ALL summer programs.
- Family & student campus activities to feel more connected

Professional development and school Integration and technical assistance:

- Restorative practices, relationship building and repair
- Integration of social-emotional learning across school sites
- Culturally Responsive Strategies
- Prevention (Bullying, Vaping, Tobacco, alcohol)
- Alternatives to Suspension
- Positive Behavioral Interventions and Supports
- Increasing student voice and choice
- Providing school staff resources to improve students' mental health

Continue to Promote and expand student leadership activities such as:

- Friday Night Live
- Foster Youth Chosen Ones
- ALL student leadership groups such as but not limited to: Black Student Union (BSU), Latinos Unidos, Brown Issues, Project Optimism, Improve Your Tomorrow (IYT), Students With a Voice (SWAV) and Gay Straight Alliance (GSA)
- District leadership Superintendent Student Advisory Council
- Safe School ambassadors
- More leadership opportunities for students at all levels

### **Focus Area 3: Engaging Academics**

All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic minded.

We would like to build staff capacity to reach all students, specifically our targeted groups, academically and give them resources and opportunities to build personal relationships so that students are more engaged academically.

- Ensure that students have the curriculum and materials at home (a lot of students are having to rely on digital curriculum right now, instead of printed books)
- Give more consideration and prioritize Universal Design for Learning (UDL) training for all teachers and ensure that it is embedded in all of the curriculum and instruction that we're offering to students
- Prioritize creating fully inclusive environments at all of our schools for all of our students with disabilities
- Focus on accelerating learning in all content areas for students who are not at grade level
- Investigate purchasing a Learning Ally subscription (Bookshare's voice is too robotic, which doesn't meet the needs of our students with dyslexia)
- Hire more teachers to specifically address students with dyslexia
- Not completely tied to core academics: students need more counselors
- Classes need to be more interactive with clear real-world connections

English Language Learners and Refugees:

- Welcoming Programs for refugees, English Learners and newcomers
- Parent Communication for English Learners: translation and communication for families, parent classes (English as a Second Language - ESL)
- More individualized monitoring and support of high school students toward high school graduation and college and Career
- Add more English language development (ELD) teaching staff to support students
- Add more Bilingual Instructional Assistants (BIAs), schools should be providing at least 1-2 per site for each language
- Something to keep in mind...supporting teacher so that they can help accelerate EL students' learning (to do this, professional learning needs to be offered not only to teachers, but also to BIAs, interpreters, and any other staff that is supporting students)

Interventions:

- Strategies: Throughout the district, research ways to build intervention time within the school day, ex: Del Campo Academic Assistance and Enriched Learning (DCAEAL), Flex. Strengthen Tier 1 instruction through Professional Development (PD) such as Universal Design for Learning (UDL), Guided Language Acquisition Design (GLAD), project-based learning (PBL), assessments

English Language Arts:

- Focus on early literacy and language acquisition (TK-12) especially for our targeted students, screening for Dyslexia
- Secondary: build reading skills for middle school and high school
- More access to platforms for reading: audible, bookshare, etc.

Math:

- Instruction: Collaborative Learning - Allow students time to work collaboratively in class on problems and learn from each other, allow students time to have multiple opportunities to become proficient, less teacher in front of classroom
- Tutoring: online, after school, embedded in day
- Translated videos for English Learners and Special Education students to breakdown concepts
- Build Lessons that are relevant
- Career Technical Education classes that satisfy math requirements

## **Focus Area 4: Clear Pathways to Bright Futures**

Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career and bright futures filled with opportunity.

- Cradle to Career - Expose, Explore, Experience
- Expose K-6 - If I want to be a Lego Engineer, then it's important for me to learn math and science and I need opportunities to learn how to become one
- Explore 6-8 - When I learn about what it's like to be a Lego Engineer, I might learn that I don't want to be a Lego Engineer and instead I want to work in Theater Production. What are all my opportunities?
- Experience 9-12 - I decided to attend a high school based on my interests and I'm focusing my learning on this subject
- Beyond Post Grade 12 - Using the tools I gathered to pursue my post secondary path
- Staff to consider newly integrated K-6 focus
- Need activities that are brain stimulating but fun, connections to career, start early at K-6 as well as 7-12
- Staff to consider reviewing current program effectiveness
- Most important! Programs that lose effectiveness need to be replaced with new ones that may have more impact/relevancy
- Staff to consider which students are missed by current programs
- Include the long list from Amberlee that identified all the programs. Need recommendations from staff as to which are the most important/effective programs now. Need data of student participation
- Staff to consider adding opportunities for elementary and middle school students to be exposed to, and to explore career opportunities
- Maybe pare down to 3 topics instead of 4. Review, programs, staff to see which kids are missed, and the fun brain stimulating activities that inspire learning and career choices
- This whole topic is really about engagement, getting students excited to learn
- High schools could bring in speakers via zoom even after pandemic, example interview with Elon Musk; Zoom is an opportunity to expand the experience with high school students

***Updated 5/6/21***  
**LOCAL CONTROL ACCOUNTABILITY**  
**DRAFT PLAN**  
**2021-2024**

GOAL			
METRICS			
Metric	Baseline	Desired Outcome 2023-2024	
<b>Attendance:</b> Reduce the percent of students who are chronically absent in grades TK-8 by 3% Reduce the disparity among groups by 5%.	18-19: 13% Disparity: High of 13.6%	<10% Disparity <8.6%	
<b>Attendance:</b> Maintain attendance rates for students in TK-8 at 95% or higher.	18-19: 95.2%	>95%	
<b>School Surveys:</b> Increase the percent of schools, where at least 75% of the students responded positively regarding student connectedness and meaningful participation on the district survey to at least 70%.	18-19: 50.8%	>70%	
<b>School Surveys:</b> Increase the percent of schools, where at least 75% of the students responded positively regarding caring relationships and high expectations on the district survey to at least 85%.	18-19: 76.2%	>85%	
<b>Parent Engagement:</b> Increase the district ratings on the parent and family engagement tool in all three areas (1) building relationships, (2) building partnerships, and (3) seeking input for decision making to level 3 or 4.	18-19 <ul style="list-style-type: none"><li>● Relationships: Level 2</li><li>● Partnerships: Level 3</li><li>● Input: Level 3</li></ul>	Level 3 or higher	
<b>Parent Engagement:</b> Increase participation of parents of unduplicated students (low income, English learners, foster or homeless) in leadership roles (School Site Council, ELAC, DELAC, LCAP PAC, SPAC, etc.) by 9%.	19-20: 36.4%	>45%	
<b>Staffing:</b> Increase the degree to which staff reflects the ethnic diversity of the student population for SJUSD by 3%.	Non-White Certificated 21.0% Non-White Classified 26.0%	Non-White Certificated 24.0% Non-White Classified 29.0%	
STAKEHOLDER INPUT THEMES			
Academic Supports	Mental Health Supports	District Initiated Outreach	English Language Development Classes, English Learner (EL) Teachers, Newcomer Programs, EL Summer School, ELPAC Test Preparation Classes
Parent and Family Engagement	Credit Recovery and Graduation Credits	Teacher Support and Communication	
Life Skills			
Family Leadership Resources	Mentoring Opportunities	Racial and Cultural Programs	Parent Orientation Classes - College/Career, Navigating American Society, Credit
Increase Access to DELAC and	Bilingual Instructional	West End Specific Community	

LCAP PAC Meetings  Increase Staff that Look Like the Diverse Student Population at School	Assistants and Translators  Access to Supplies and Basic Needs and Technology Support	Task Force  Additional Targeted Communication for Vulnerable Groups	Recovery, Technology, Graduation Requirements
<b>ACTIONS</b>			
<b>Family &amp; Community Engagement</b> - Provide information to parents on how to support instructional learning at home. Partner with and build capacity in parents across our diverse district (i.e. West End, Central, East End, etc.) to take leadership roles and step into districtwide decision making roles to address specific school, region, and districtwide needs. Provide avenues where families are valued as active participants in building and maintain strong school and home relationships.  <i>Projected 21-22 Budget: \$599,415</i>	<b>Foster Youth Staffing and Services</b> - Wraparound supports focused on attendance, tutoring, academic supports, college and career guidance, and transition from high school to college and career. Communication and marketing to families and students to ensure the success of these services.  <i>Projected 21-22 Budget: \$1,449,178</i>		
<b>Attendance Support for Homeless and Foster Youth</b> - Wraparound services that provide additional support for students and families experiencing homelessness including attendance improvement, transportation, and connection to additional district and community resources that support student basic needs and academic achievement. Communication and marketing to families and students to ensure the success of these services.  <i>Projected 21-22 Budget: \$632,752</i>	<b>Accessible, Assets-Oriented, and Needs Responsive Schools for English Learners</b> - Provide responsive programs, curriculum, and instruction to support various English learner (EL) student characteristics and experiences. Bilingual Instructional Assistants (BIAs) to provide scaffolded support using primary language to students with beginning, intermediate, and advanced level English proficiency.  <i>Projected 21-22 Budget: \$2,793,815</i>		
<b>Post-Arrival Transition</b> - Support Newcomer and refugee students through the use of cultural brokers. Address racial and cultural issues. Provide students with incentives, community service credits, and capacity building through summer programs that incorporate high school mentors as paid interns.  <i>Projected 21-22 Budget: \$303,202</i>	<b>Access to Public Meetings</b> - Use Zoom for advisory/committee meetings for continued and increased access to public meetings in addition to in-person return (ELAC, SSC, DELAC, School Board, CAC, CSI, etc.). Flexible meeting schedule times (i.e. morning and evening).  <i>Projected 21-22 Budget: \$55,000</i>		
<b>Workforce Diversity</b> - Improve recruitment and retention efforts focused on increasing diversity of staff members who represent our student populations; examine and revise policies, regulations and practices to actively recruit diverse staff.  <i>Projected 21-22 Budget: \$50,000</i>			

***Updated 5/6/21***  
**LOCAL CONTROL ACCOUNTABILITY**  
**DRAFT PLAN**  
**2021-2024**

GOAL			
METRICS			
Metric	Baseline	Desired Outcome 2023-2024	
<b>Suspension/Expulsion Rate(s):</b> Reduce the percent of students who have one or more days of home/in school suspension by 2%. Reduce the disparity among groups by 5%.	18-19: 6.1% Disparity: High of 13.8%	<4.1% Disparity <8.3%	
<b>Suspension/Expulsion Rate(s):</b> Reduce the number of days of instruction lost to home per 100 students by 2 days. Reduce the disparity among groups by 5 days per 100 students.	18-19: 16.9 days Disparity: High of 53 days	<14.9 days Disparity: <47 days	
<b>Suspension/Expulsion Rate(s):</b> Maintain the expulsion rate of students to less than 0.1%.	18-19<0.1%	<0.1%	
<b>HS Dropout Rate:</b> Reduce the high school dropout rate (based on the 4-year cohort outcomes) by 1.5% Reduce the disparity among groups by 5%.	18-19: 10.9% Disparity: High of 24.2%	<9.4% Disparity<19.2%	
<b>MS Dropout Rate:</b> Maintain dropout numbers for middle school students (grades 6-8) to fewer than 20 students.	18-19: <20 students	<20 students	
<b>School Climate:</b> Increase the percent of schools to at least by 5%, where at least 75% of the students respond positively regarding school climate/sense of belonging on the district survey.	Baseline data will be set in June 2021.	Increase by 5%	
<b>School Climate:</b> Increase the percent of schools to at least 85%, where at least 75% of the students respond positively regarding safety on the district survey.	19-20: 82.5%	>85%	
<b>Facilities:</b> Maintain all schools meeting or exceeding "Good" rating on the Facilities Inspection Tool (FIT).	100%	100%	
STAKEHOLDER INPUT THEMES			
Mental Health Supports	Teacher Support	Increase Student Voice	Adult Allies
Social-Emotional Supports	COVID Safety Protocols	Life Skills	Safe Class Transitions
Safe, Trusting, and Comfortable Spaces for All Students	Peer Interactions Opportunities	Increase Opportunities to Address Racial and Diversity Issues	Increase Opportunities to Address Disability and Inclusion Issues

Understanding Schools Support Struggling Students	Group Projects, Clubs, and Activities (i.e. Friday Night Live, Foster Youth Chosen Ones)	Increase Diversity of Clubs - Gay-Straight Alliance, PRIDE PAK, Black Student Union, Latinx, etc.	Principal, Teachers, Instructional Assistants, and Staff Relationships Create Safe Spaces
Increase Counselor to Student Ratio	Sharing Different Perspectives/Experiences	Conflict Resolution	Improve Access to Mental Health Resources
Provide School Staff Resources to Improve Students' Mental Health	Prevention Services - Bullying, Vaping, Tobacco, Alcohol	More Teachers to Specifically Address Students with Dyslexia	Inclusion of English Learners and Students with Disabilities in Classroom, Events, Activities, & Groups
Alternatives to Suspension			
<b>ACTIONS</b>			
<b>Multi-Tiered System of Support for Social-Emotional Health</b> - Provide Tier 1, 2, and 3 support to sites through direct services to students along with professional development based on site need.  <i>Projected 21-22 Budget: \$5,143,354</i>		<b>Prevention Services</b> - Support school sites and students to reduce substance abuse and to create physically, socially, and emotionally safe environments.  <i>Projected 21-22 Budget: \$297,378</i>	
<b>Inclusive School Climate and Equity</b> - Build and create culturally responsive, psychologically, socially, emotionally, and academically safe environments by lifting student voice and providing Professional Development (PD) for staff.  <i>Projected 21-22 Budget: \$1,213,541</i>		<b>School Climate Assessment and Continuous Improvement</b> - Provide professional development to support sites with alternative practices to suspension (i.e. Positive Behavioral Interventions and Supports-PBIS, Restorative Practices-RP, Social Emotional Learning-SEL)  <i>Projected 21-22 Budget: \$306,508</i>	
<b>School Site Supports for Safe Environments</b> - Provide and enhance staff trained in culturally responsive and restorative strategies to improve the safe environment of school sites including safety planning and training, safety systems, and student supervision.  <i>Projected 21-22 Budget: \$2,283,365</i>			

***Updated 5/6/21***  
**LOCAL CONTROL ACCOUNTABILITY**  
**DRAFT PLAN**  
**2021-2024**

<b>GOAL</b>		
<b>METRICS</b>		
Metric	Baseline	Desired Outcome 2023-2024
<b>English Language Arts (ELA):</b> Increase the percentage of students who meet or exceed the ELA standards as measured by CAASPP (SBAC and CAA) by 9%. Reduce disparity among groups by 10%.	18-19: 46.6% Disparity: High of 30.9%	>55.6% Disparity <20%
<b>Text Level Grades K-2:</b> Increase the percentage of students who meet or exceed the ELA standards as measured by text level by 8%. Reduce disparity among groups by 10%.	18-19: 57.8% Disparity: High of 27.2%	>65.8% Disparity <17%
<b>Mathematics:</b> Increase the percentage of students who meet or exceed the math standards as measured by CAASPP (SBAC and CAA) by 9%. Reduce disparity among groups by 10%.	18-19: 37.2% Disparity: High of 24.1%	>46.2% Disparity <14%
<b>Integrated Math 1 Completion:</b> Increase the percent of Grade 9 students who have successfully passed IM1 with a C or better by the end of their grade 9 year by 3%. Reduce disparity among groups by 5%.	18-19: 61.4% Disparity: High of 46%	>64.4% Disparity <41%
<b>Science:</b> Increase the percentage of students who meet or exceed the science standards as measured by CAASPP (CAST and CAA) from 2021-22 baseline by 5%.	Baseline will be set in Spring 2022.	Increase by 5% Gaps for all groups to be <10%.
<b>Standards:</b> Increase the percentage of teachers surveyed reporting implementing or innovating levels on the State Content Standards (ELA, Math, ELD, Science, and Social Studies) to at least 80% of all areas.	18-19 <ul style="list-style-type: none"> <li>• ELA/Math &gt;80%</li> <li>• ELD: 55%</li> <li>• Science: 46%</li> <li>• Social Studies: 53%</li> </ul>	>80%
<b>Standards:</b> Maintain 100% of the students will have access to standards-aligned instructional materials.	100%	100%
<b>Staffing:</b> Maintain 95% or higher rate of teachers properly credentialed and appropriately assigned as required by Williams act.	100%	>95%
<b>English Learner Progress:</b> Increase the percentage of English learners who demonstrate improvement on the ELPAC assessment using ELPI levels by 9%.	18-19: 51.9%	>60.9%
<b>Reclassification:</b> Increase the percentage of English learner students who are reclassified to 16.6%.	18-19: 15.5%	>16.6%

STAKEHOLDER INPUT THEMES			
Common Languages & Practices  Shared Systems and Understanding  Consistent Teaching Standards  Equity, Differentiation, and Access for All Students  Ensure Curriculum and Materials for Home Use  Newcomer Programs, English Learner Staff, Bilingual Instructional Assistants  Increase Supports for English Learners in English Language Arts, Science, Math, Social Science	Mental Health Supports  Match Interventions to Assessment Data  Flexibility in Course Design and Curriculum  Interactive Classes with Real-world Connections  Math Supports - Including Hands-on Activities  STEAM (Science, Technology, Engineering, and Mathematics)  Guided Language Acquisition Design (GLAD) & Primary Language Support	Outdoor Activities  More interaction and Fewer Lectures  Summer School Enrichment Opportunities  Career, College, and Life Skills  Build more Intervention Time in School Day  Engagement - Getting Students Excited to Learn  Increase Support for Long-term English Language Learners (LTELS), English Learners (EL), Refugee/Newcomers	Develop Social Skills  Engaging Physical and Hands-on Activities  English Learner Summer School  Access to Programs and Services that Meet Student Interests and Needs  More Student Collaboration to Reinforce Learning  Tutoring - Online, After-School, and Embedded in Day  Offer English learner Professional Development Opportunities to Bilingual Instructional Assistants (BIAs), Translators, Other Staff Besides Teachers
ACTIONS			
<b>Core Math</b> - Support teachers in creating thinking-based classrooms with rich dialogue, engaging tasks, and targeted assessment. Support strategies to incorporate real-world problem solving situations. Support teachers in exploring strategies for equitable access that provide access for all students such as culturally responsive teaching and Universal Design for Learning (UDL).  <i>Projected 21-22 Budget: \$527,060</i>		<b>Core Literacy</b> - Support practitioners through meaningful professional learning around research-based assessment and literacy instruction that engages students, infuses principles of Universal Design for Learning (UDL), and meets students' specific needs in both English language arts and history-social science  <i>Projected 21-22 Budget: \$88,166</i>	
<b>Intervention</b> - Support implementation of interventions using relevant data to target instruction and monitor literacy and math.  <i>Projected 21-22 Budget: \$792,642</i>		<b>Middle &amp; High School Integrated Math Support</b> - Provide high schools support in IM 1 implementation and funds to support other academic and social-emotional needs. Provide middle schools Pilot Math support to targeted students in need of intervention.  <i>Projected 21-22 Budget: \$1,159,640</i>	
<b>Integrated and Designated English language development (ELD)</b> - Provide meaningful access for English learners (EL) through Integrated & Designated ELD instruction. Implementation support for ELD using evidence-based strategies and differentiation based on the academic and language needs of students of various EL profiles and guided by the EL Roadmap.  <i>Projected 21-22 Budget: \$7,246,190</i>		<b>Science</b> - Support implementation of Next Generation Science Standards, including adoption of new instructional materials, focusing on equitable access, engagement, and relevancy for all students.  <i>Projected 21-22 Budget: \$74,711</i>	

<p><b>Arts &amp; Physical Education</b> - Provide access to before/after school programs, especially for our targeted groups; professional learning opportunities that provide a broad-based approach to various learning strategies that can be applied across all content areas; ensure students have the materials &amp; supplies needed for learning at school and at home; and enrichment opportunities that provide extended learning beyond the instructional day.</p> <p><i>Projected 21-22 Budget: \$168,099</i></p>	<p><b>Academic Supports</b> - Provide staffing for implementation of English language development (ELD) and content standards to support K-12 teachers, administrators, and classified staff.</p> <p><i>Projected 21-22 Budget: \$1,570,220</i></p>
<p><b>School Site Innovation</b> - Provide support to Title I schools focused on academic and social-emotional learning (i.e. instructional administrative support, co-teaching model, newcomer support).</p> <p><i>Projected 21-22 Budget: \$2,786,575</i></p>	<p><b>Professional Growth</b> - In collaboration with San Juan Teachers Association (SJT), provide peer support and training to new and veteran teachers in a system of professional growth.</p> <p><i>Projected 21-22 Budget: \$3,349,366</i></p>
<p><b>Effective Classroom Instruction</b> - Provide direct coaching and professional development to school site administrators focused on data analysis and supporting practitioner use of data to improve student achievement. Ensure teachers are properly credentialed and appropriately assigned as required by Williams act.</p> <p><i>Projected 21-22 Budget: \$261,690,469</i></p>	

***Updated 5/6/21***  
**LOCAL CONTROL ACCOUNTABILITY**  
**DRAFT PLAN**  
**2021-2024**

GOAL		
METRICS		
Metric	Baseline	Desired Outcome 2023-2024
<b>Graduation Rate:</b> Increase the percentage of students who graduated high school within 4 years by 1%. Reduce disparity by 5%.	18-19: 88.2% Disparity: High of 33.1%	>89.2% Disparity <28%
<b>College and Career Indicators (CCI Rate):</b> Increase the percentage of students prepared as measured by the state's college and career indicator by 6%. Reduce disparity by 10%.	18-19: 41.1% Disparity: High of 39.1%	>47.1% Disparity <29
<b>College and Career Indicators (A-G/CTE Rate):</b> Increase the percentage of graduating seniors who meet the A-G college requirements or complete at least one CTE pathway by 5%. Reduce the disparity by 10%.	18-19: 50.1% Disparity: High of 46.7%	>55.1% Disparity <36%
<b>College and Career Indicators (AP/IB):</b> Increase the percent of graduating seniors who receive a passing score on one or more AP or IB exams by 9%. Reduce the disparity by 5%	18-19: 21.3% Disparity: High of 21%	>30.3% Disparity <16%
<b>College and Career Indicators (EAP ELA):</b> Increase the percentage of grade 12 students who demonstrate college preparedness (conditional or unconditional) as measured by the Early Assessment Program (EAP) by 7%. Reduce the disparity by 10%.	19-20: 53.5% Disparity: High of 40.4%	>60.5% Disparity <30%
<b>College and Career Indicators (EAP Math):</b> Increase the percentage of grade 12 students who demonstrate college preparedness (conditional or unconditional) as measured by the Early Assessment Program (EAP) by 7%. Reduce the disparity by 10%.	19-20: 31.7% Disparity: High of 26.1%	>38.7% Disparity <16%
<b>Broad Course of Study:</b> Increase the percent of students who are receiving a board course of study:		
<ul style="list-style-type: none"> <li>Grades TK-5 Students: Increase by 4%, the number of students (based on grade level) enrolled in ELA, math, science, social studies, and PE who have report card grades.</li> </ul>	19-20: 90.1% Disparity: High of 10.6%	>95% Disparity <10%
<ul style="list-style-type: none"> <li>Grades 6-8 Students: Maintain 95% of students (based on grade level) enrolled in ELA, math, science, social studies, and PE who have report card grades.</li> </ul>	19-20: 95.0%	Maintain Levels
<ul style="list-style-type: none"> <li>Grade 9-12: Maintain the percent of students enrolled based on course/graduation requirements: ELA 95%,</li> </ul>	19-20: <ul style="list-style-type: none"> <li>ELA: 96.6%</li> </ul>	Maintain Levels

Math 75%, Science 75%, Social Studies 62.5%, Foreign Language 50%, PE 62.5% and VAPA 25%.	<ul style="list-style-type: none"> <li>• Math: 87.2%</li> <li>• Science: 77.2%</li> <li>• Social Studies: 80.1%</li> <li>• Foreign Language: 56.1%</li> <li>• VAPA: 45.7%</li> <li>• PE: 62.7%</li> </ul>		
<b>On Track for Graduation:</b> Decrease the percent of students with D/F/1's on their report cards:			
<ul style="list-style-type: none"> <li>• Elementary Grades: Decrease the percent of students receiving a 1 in ELA or Math by 7%.</li> </ul>	18-19: 18.2% Disparity: High of 19.7%	<15.2% Disparity <15%	
<ul style="list-style-type: none"> <li>• Middle Grades: Decrease the percent of students receiving 25% or more D/F by 7%.</li> </ul>	18-19: 28.5% Disparity: High of 27.5%	<21.5% Disparity <20%	
<ul style="list-style-type: none"> <li>• High School Grades: Decrease the percent of students receiving 25% or more D/F by 7%.</li> </ul>	18-19: 26.6% Disparity: High of 21.6%	<19.6% Disparity <15%	
<b>STAKEHOLDER INPUT THEMES</b>			
College, Career, and Life Skills	Additional Supports for Young Learners	Summer Programs in Core Subjects	Community Service and Internship Opportunities
Tier 1 Transition Supports and Planning	Academic Support Access	Scholarship Opportunities	Inclusion of Students with Disabilities
Develop Social-Emotional Skills	Summer School Enrichment Opportunities	Credit Recovery and Learning Loss Strategies	ELPAC Test Preparation Classes
English Learner Summer School	Equity and Differentiation for All Students	Relationship Building	Consider Newly Integrated K-6 Focus
Adult Availability to Support Young Learners Cradle to Career - Expose, Explore, Experience	<p>Translated Videos for English Learners and Special Education Students</p> <p>English Language Development (ELD), English Learners (EL), and Newcomer Programs</p>	<p>Students Leading Their Own Learning and Skills for Being a Successful Student</p> <p>Parent/Student Classes for English Learners (EL) and Bilingual Support Inside Classrooms</p>	<p>College Visits, Application Support, and Career Exploration</p> <p>Summer Programs to Allow English Learners to Practice English and Learn Social Skills</p>
<b>ACTIONS</b>			
<p><b>Alignment of Resources for English Learner Programs and Services</b> - Align interpreters and bilingual assistants to the six most commonly spoken languages other than English to support the academic success of our English learners and newcomers. Provide programs to meet the needs of specific populations: Newcomers, Long-term English learners (LTELs); grade-level programs such as English Language Proficiency Assessments for California (ELPAC) boot camp. Staff to translate foreign transcripts. School-Community Resource Assistants to support families with understanding available school programs, internal and external resources, parent-teacher conferences, etc. Translators to support students and families with Individualized Education Plan (IEP), enrollment, translation of documents, and interpretation.</p>			
<p><i>Projected 21-22 Budget: \$920,497</i></p>			

<p><b>School Counseling</b> - Develop and maintain a K-12 comprehensive school counseling curriculum for Tier 1 support for all students (including graduation track and certificate of completion) focused on three domains: Career/College, Academic, and Personal Social. Increase staffing for schools to deliver this curriculum.</p> <p>Projected 21-22 Budget: \$1,776,659</p>	<p><b>Alternative Education and Credit Recovery</b> - Provide students with alternative and credit recovery options to high school graduation and exposure to college/career options to support students who want an alternative route to finish high school and for students who become credit deficient.</p> <p>Projected 21-22 Budget: \$1,996,421</p>
<p><b>Post-Secondary Opportunities and Exposure</b> - Expose students to opportunities through lessons in Naviance, counseling core instruction, and Career Technical Education (CTE) outreach so that all students will know and understand post-secondary opportunities such as community colleges, universities, military, trade schools, and career pathways where students can begin working immediately after graduating from high school.</p> <p>Projected 21-22 Budget: \$479,261</p>	<p><b>Early Childhood Education</b> - Support all students and families by offering enrollment into summer programs focused on transitioning into the TK-12 system. Educate parents on the process for enrollment through the years and prepare students for the behavioral and educational elements of an elementary student. Promote community building into the transition.</p> <p>Projected 21-22 Budget: \$198,056</p>
<p><b>Summer Opportunities and Enrichment</b> - Intervention and enrichment opportunities for students who are at risk from not being on grade level.</p> <p>Projected 21-22 Budget: \$1,158,387</p>	<p><b>Career Technical Education (CTE) Pathway Articulation and CTE Advancement</b> - Provide students with opportunities to explore career pathways at the elementary and middle grades and experience pathways at the high school level.</p> <p>Projected 21-22 Budget: \$2,854,130</p>
<p><b>AVID</b> - Provide AVID (Advancement Via Individual Determination) program to 7 middle school and 12 high school sites to support students with college access and skill development to be successful in post-secondary.</p> <p>Projected 21-22 Budget: \$1,697,088</p>	<p><b>K-8 College and Career Strength Finding/Career Planning &amp; Support</b> - Support all students in grades TK-8 in student career planning to include social-emotional awareness, strengths finder, and self-discovery as they relate to and support the college and career Indicators.</p> <p>Projected 21-22 Budget: \$20,000</p>

## LCAP Resource Links

- California Department of Education LCAP - <https://www.cde.ca.gov/re/lc/>
- California School Dashboard and System of Support - <https://www.cde.ca.gov/ta/ac/cm/>
- San Juan Unified School District LCAP - <https://www.sanjuan.edu/lcap>

**Superintendent Kern written responses to questions/comments from the Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and District English Learner Advisory Committee (DELAC)**

**Generated from May 6, 2021 LCAP PAC and May 20, 2021 DELAC meetings**

Question No.	COMMITTEE	GOAL	QUESTION	RESPONSE
<b>LCAP PAC - May 6, 2021</b>				
1	LCAP PAC	Connected Schools	What are some ways to support LCAP and PAC by stakeholders?	Stakeholders can support the Local Control Accountability Plan (LCAP) and Parent Advisory Committee (PAC) in a variety of ways at the classroom, school, and district level. For example, stakeholders can volunteer in classrooms to support student learning as a recreational aide to support school safety and relationship building, or at the district level by joining an advisory committee (i.e. LCAP PAC, DELAC, CAC, C&S, Facilities, etc.).
2	LCAP PAC	Connected Schools	How can we connect cultural brokers to foster youth families for support?	The Foster Youth department currently works with the cultural brokers and has participated in listening sessions throughout the year.
3	LCAP PAC	Connected Schools	What is a better alternative to Google Classroom for grades K-2?	The district purchased the technology tool "SeeSaw" to support K-2 practitioners who wanted to use this instead of Google Classroom.
4	LCAP PAC	Connected Schools	How are targeted families being engaged to make them aware of summer opportunities and after/before school opportunities next year?	Recruitment efforts for Office of Student Learning Assistance (OSLA) summer programs include: <ul style="list-style-type: none"> <li>• San Juan Website <a href="https://www.sanjuan.edu/Page/365">https://www.sanjuan.edu/Page/365</a> (all sites)</li> <li>• Translated applications online and sent out in school newsletters and posted on website (districtwide)</li> <li>• Regularly updated enrollment numbers to site admin requesting information to be put in newsletter</li> <li>• Shared at District English Language Advisory Committee (DELAC)</li> </ul>

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				<ul style="list-style-type: none"> <li>● Information disseminated to the English language development (ELD) teachers for English Learner Advisory Committee (ELAC)</li> <li>● Several sites have Bilingual Instructional Assistants (BIAs) calling home and/or assisting in completing applications.</li> <li>● Translated advertising flyers going out next week</li> <li>● All ELD teachers recruited (host and non-host sites)</li> <li>● Shared in Behind the Scenes e-newsletter to <u>all</u> sites</li> <li>● Translated Blackboard message went out to all parents</li> </ul> <p>Before and after school programs will be shared in much the same ways; however, sites will be targeting students based on needs.</p>
5	LCAP PAC	Connected Schools	What new avenues of communication can we explore to better engage families/increase communication overall?	School sites are continually expanding their social media presence. Many sites are also implementing the use of tools that allow for two-way messaging between parent/guardian and teacher or school site through SMS/text or mobile app.
6	LCAP PAC	Connected Schools	How do we ensure the best outreach for families to navigate services/systems: mental health, IEP/504, attendance, etc.?	Each of the areas listed has robust public webpages with resources and information for students and families. In addition, White House Counseling referrals, Care Solace referrals, and attendance improvement support have been promoted to each site respectively regarding the appropriate time to refer to district level supports. Flyers, brochures, etc. are delivered to sites to include in their offices and provide information for families.
7	LCAP PAC	Connected Schools	How many people provided responses to the self-reflection tool on parent/family engagement (state priority #3)? Who are they? What schools were represented by them?	According to the California Department of Education (CDE), the district needs to identify the diverse stakeholders that need to participate in the self-reflection process in order to ensure input from all groups of families, staff, and students in the Local Education Agency (LEA), including families of unduplicated students and families of individuals with exceptional needs as well as families of underrepresented students.

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				<p>The district assembled a diverse group of parents that represented various district groups (LCAP PAC, American Indian PAC, DELAC, Special Education, LGBTQ+, and FACE). The group that completed the self-reflection tool included the following representatives:</p> <ul style="list-style-type: none"> <li>● 3 from the LCAP PAC</li> <li>● 1 American Indian Education PAC</li> <li>● 2 DELAC</li> <li>● 2 representing Special Education Students</li> <li>● 1 representing LGBTQ+ students</li> <li>● 2 representing FACE</li> </ul> <p>In terms of school representation, participants represented the following schools:</p> <ul style="list-style-type: none"> <li>● General Davie Center</li> <li>● Elementary Schools: Greer, Peck, Thomas Kelly, Mariposa, and Pasadena</li> <li>● K-8 schools: Edison and Sierra Oaks</li> <li>● Middle Schools: Arcade and Rogers</li> <li>● High Schools: El Camino, Mira Loma, and Casa Roble</li> </ul>
8	LCAP PAC	Connected Schools	Why is the staffing increase only 3%, and not reflective of the ethnic diversity of the student population and community (teachers, admin, district personnel educators)? They need to reflect the student.	Our goal is always to have the demographics of the staff be reflective of the demographics of the students. This outcome is not going to occur in the short term, therefore the 3% increase of diverse staff is a short-term goal.
9	LCAP PAC	Connected Schools	Is there a way to streamline communication simultaneously from site to site?	Messaging to families can be sent centrally to achieve a simultaneous distribution. Staff continues to work to reduce barriers to timely communication and ensure materials remain accessible in multiple languages and formats.
10	LCAP PAC	Connected Schools	Is it possible for each site to have a communication department?	The admin team at each site serves as the primary communications hub for the school.

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11	LCAP PAC	Connected Schools	How can we make family and community engagement more effective through the LCAP?	We can continue to increase student voice in the LCAP process. We can also continue to use Zoom as one of the ways to engage stakeholders. This is an area that we are always looking to improve and can do so through continued partnership with our community.
12	LCAP PAC	Connected Schools	How can LCAP provide more supports and care for families and students?	Additional support is often connected to funding from the Local Control Funding Formula (LCFF). One way, however, we are providing additional support and care for families and students is by using additional funding sources. Many of our LCAP actions are connected to and being enhanced by the actions in our Expanded Learning Opportunity (ELO) grant. Another way is that we are using a continuous improvement approach in our work where we adjust our actions based on what we learn works, doesn't work, and why, for students and families.
13	LCAP PAC	Connected Schools	What will wrap-around services look like for the homeless and foster youth? Will there be a case manager who can build a connection with the student and the family? The case manager can lead the student.	The School Community Workers in both of these departments are the case managers. The school community worker's role is to connect with students and families and assist them in providing supports for success and removing barriers that are impeding success.
14	LCAP PAC	Connected Schools	What are the creative ways to reach out to each family?	The district and its schools use a variety of methods to build strong communication channels and relationships with families. Traditional methods include things like mass notifications (calls, emails, one-way text messages), newsletters, and events on campuses. Meeting families where they are is important. That's why many schools now move their efforts out to community-based events or even hosting events at apartment complexes and other gathering spots for families. Additionally, many schools are investing in new communication tools including two-way messaging allowing teachers and parents to exchange information through text message or a mobile app rather than email or phone call.

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15	LCAP PAC	Connected Schools	How can we find out sincerely, caring staff for school?	In the workforce diversity initiative, one of the steps in the hiring of caring staff who are culturally responsive is through standardized questions relating to equity/diversity/ and inclusion for all interviews. We are asking all hiring managers to include 1-4 of these questions in the interview.
16	LCAP PAC	Connected Schools	What are some sensibly present ways to provide resources to each family?	As we work to provide resources to families, we work to determine individual needs to be met. Resources are then deployed most often at the school site level where relationships are strongest and additional supports can be provided.
17	LCAP PAC	Connected Schools	How can all parents easily and comfortably approach their children's school? Teachers?	Sites pride themselves on being welcoming to all families. If you have information on sites that have a reputation of being unwelcoming, that information should be shared with the sites' Senior Director or Assistant Superintendent so that the concern can be vetted, addressed, and corrected as needed.
18	LCAP PAC	Connected Schools	How can we make Family Leadership Academy more attractive?	The Family Leadership Academy (FLA) is currently being revised and expanded to include two levels: 1) an introductory level to learn about leadership opportunities and 2) an advanced level focused on specific projects for parents/guardians that have completed level one. Over the past six years, one-third of FLA graduates have signed up for FLA more than once. Suggested advanced level projects include welcoming families and increasing voices from diverse families.
19	LCAP PAC	Healthy Environments /Clear Pathways	What is the current student to counselor ratio and is there a target ratio that the district wants to achieve? If so, what is the target ratio?	Current rates of site based school counseling full-time equivalent (FTE): <ul style="list-style-type: none"> <li>• 31.5 FTE at the 9 comprehensive high schools: 400/1</li> <li>• 3 FTE at alternative high schools</li> <li>• 13.3 FTE at 8 middle schools: 486:1</li> <li>• 7.8 FTE at 8 K-8 schools</li> <li>• 5.5 FTE at elementary schools.</li> </ul>

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				American School Counselor Association recommendation is 250/1.
20	LCAP PAC	Healthy Environments	How are the additional dollars going to reduce the mental health/nursing student ratio?	Additional staffing will be put in place at the White House Center, the support centers, and at individual sites.
21	LCAP PAC	Healthy Environments	How are Multi-Tiered Systems of Support (MTSS) funds broken down for Direct Instructional Services and Professional Development (PD)?	The majority of the budget is for staff who provide direct service to students. Approximately 5% is for Professional Development and other expenses.
22	LCAP PAC	Healthy Environments	Can we include a free movement program offered to all?	Movement is a part of each student's daily curriculum as a part of California's Physical Education Content Standards.
23	LCAP PAC	Healthy Environments	Can we include culturally-based programs as well?	Culturally-based programs are a part of the Healthy Environments theme. This is done through culturally responsive community partners in our mentoring supports, providing professional development through organizations that are culturally based organizations. We also offer students an opportunity to be a part of a wide range of culturally-based leadership clubs on campus.
24	LCAP PAC	Healthy Environments	What is the plan to lower the number of students a counselor sees for academic and social-emotional support?	The student-to-staff ratio decreased from 2017 to 2019. When comparing SJUSD to five neighboring districts in 2019, we have the second highest number of counselors with 86.7 FTE, and the second lowest student-to-staff ratio with 582.6 students to 1 staff.  In addition to counselors, we are providing resources and platforms such as Naviance and Advancement Via Individual Determination (AVID) to support students with college, career, and life readiness. Staffing such as our College/Career Technicians are also being used to support students with post-secondary planning.

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				Finally, social-emotional supports are being provided through our Multi-Tiered System of Supports (MTSS) center staff. Using the Expanded Learning Opportunity (ELO) grant, we are expanding social-emotional support staff to help address student needs at school sites.
25	LCAP PAC	Healthy Environments	Can a metric be implemented to see how effective a counselor might be for providing emotional support to students?	The SJUSD Comprehensive School Counseling curriculum includes social-emotional learning (SEL), academic, and college/career topics supporting identified mindsets and behaviors. 80% of this curriculum is franchised districtwide. This includes topics, a scope and sequence, and lessons directed at each grade level. With focused support, sites can track delivery of the SEL tier 1 curriculum. Systems include, publish a calendar of services, timeline, or even individual student tracking. Targeted tier 2 social-emotional interventions can also be a part of the tracking system.
26	LCAP PAC	Healthy Environments	Why is there no district initiative for disability awareness? (Inclusive Schools Week, Autism Acceptance month, R-word campaign, neurodiversity training/assemblies, etc.)	Equity and Special Education (SPED) departments will continue to collaborate on providing districtwide support for students with disabilities by focusing on site-driven activities with professional development.
27	LCAP PAC	Healthy Environments	Where are COVID testing and nursing staff represented in the budget for our district?	Covid testing and nursing staff are represented in the Elementary and Secondary School Emergency Relief (ESSER) one-time funds.
28	LCAP PAC	Healthy Environments	How can LCAP support students' mental health issues during the pandemic?	An example of the services described in the plan include: <ul style="list-style-type: none"> <li>• Staff at Regional Student Support Centers provide direct services to students and ongoing professional development to school sites.</li> <li>• Classes provided by the Family and Community Engagement (FACE) department in home language focused on community needs, including mental health.</li> </ul>

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29	LCAP PAC	Healthy Environments	What can be some effective ways to develop cultural values?	Through policies, practices, programs, and decisions, San Juan will reduce the predictability of which students fail by utilizing an equity lens to eliminate barriers for our specific populations. We believe that building a systemic sustainable culture that is inclusive, empowering, and socially responsible, individual skills, strengths, and needs will be honored and will allow all members of our district community to achieve their highest potential. We believe that the San Juan 8-Point Commitment to Educational Justice is the action plan that will assist the district in developing the cultural values around equity/diversity and inclusion. Specifically, commitments 1-4 will build on developing this culture.
30	LCAP PAC	Healthy Environments	What are some ways to develop the qualities of diversity?	The San Juan 8-Point Commitment to Educational Justice is the action plan that will assist the district in developing the cultural values around equity/diversity and inclusion. The 8-Point Commitment is also aligned to the LCAP equity actions in Goal 2 - Healthy Environments. Specifically, commitments 5-7 will build on developing a culture that embraces diversity.
31	LCAP PAC	Healthy Environments	What are some sensible means to provide social awareness programs to the community, school, and society?	Commitment 1 and 3 in the San Juan 8-Point Commitment is truly focused on providing increased social awareness. <ul style="list-style-type: none"> <li>● Commitment 1: Create Identity Safe Zones at sites/departments, implementation of Response to Hate and Bias strategies in schools, expand the site/department work on cultivating safety and belonging for both staff and students while re-shaping the norms of our response around behavior.</li> <li>● Commitment 3: Strategic conversations around race, anti-racism, and anti-bias practices through listening sessions, continue empathy gathering sessions at sites that are free of bias and racism, train teachers/employees in "Let's Talk about Race" and "Speak up at School", and commit to holding spaces for stakeholders</li> </ul>

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				to share their lived experiences. Also, invite all community stakeholders at least two times a year (Fall and Spring) to report on the progress of all initiatives and provide a forum for continuing conversations about institutional and structural racism and find a variety of ways to message out the work in this plan (social media, podcasts).
32	LCAP PAC	Engaging Academic Programs	How are the additional dollars going to reduce the student Bilingual Instructional Assistant (BIA) ratio at all schools for English Learners?	Additional BIA's will be hired throughout the system.
33	LCAP PAC	Engaging Academic Programs	Why are we spending so much on teacher professional development (PD) and only \$88k on core literacy?	The dollar amount in the LCAP does not reflect the only expenditures on core literacy. This \$88K reflects additional professional learning that is occurring to support practitioners in refining their literacy practices, especially in reading foundational skills. Examples of expenditures outside the scope of the LCAP action include purchasing core materials, purchasing specific materials to support students with disabilities, and supporting early literacy assessment and instruction.
34	LCAP PAC	Engaging Academic Programs	Can targeted and direct tutoring be offered after school, during school, and in the summer?	Yes, we are offering a wide variety of tutoring offerings.
35	LCAP PAC	Engaging Academic Programs	Can the district offer free sports programs?	Currently, middle school sports are free to all students.
36	LCAP PAC	Engaging Academic Programs	Can we offer free books to all students in the district?	As a district, we ensure that all schools and students have access to required textbooks or instructional materials as per the Williams Act. Additional books are available at school sites

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				to access at no cost to students via their school library or through the additional purchasing of books using site funds, grants, and donations from community partners.
37	LCAP PAC	Engaging Academic Programs	Can we implement more programs for reading in grades 1 & 2?	The English/language arts professional learning team is currently offering professional learning to teachers to target early foundational skills in reading (those skills that need to be mastered in the TK-2 grade span). Professional learning includes a deep study of reading research, as well as materials to support classroom instruction in these areas. Interest in this professional learning continues to grow, with 87 practitioners participating in district-facilitated professional development (PD) cohorts grounded in Language Essentials for Teachers of Reading and Spelling (LETRS), 4 full sites engaging in site-based LETRS professional learning, and approximately 20 administrators engaging in LETRS for administrators PD.
38	LCAP PAC	Engaging Academic Programs	Can we focus on programs specific to phonemic awareness, phonics-a focused reading program to instill more skills?	The professional learning support mentioned in the above response focuses very specifically on reading foundational skills, including phonological/phonemic awareness and phonics. As mentioned above, participation in professional learning also includes supplemental instructional materials.
39	LCAP PAC	Engaging Academic Programs	How are students in specific groups supported for additional activities/after school/sports, etc. where barriers currently exist? (Transportation, inclusive supports/opportunities, Professional Development, etc).	One of the ways that we support the targeted groups of students is to provide free access to instruments, equipment, materials, and supplies. We have designated additional materials and supplies to support these students in learning and have designated specific amounts of equipment and instruments that are dedicated to these groups. We also work to provide additional activities and learning opportunities for these target groups by providing extended and new learning opportunities through our before and after school program. Finally, as a department, we are identifying experts in social-emotional learning (SEL), mindfulness, trauma-based practices, culturally responsive content, and more for our

**Superintendent Kern written responses to questions/comments from the Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and District English Learner Advisory Committee (DELAC)**

**Generated from May 6, 2021 LCAP PAC and May 20, 2021 DELAC meetings**

				teachers so they can better support our targeted student groups physically, emotionally, and academically.
40	LCAP PAC	Engaging Academic Programs	Does the LCAP plan include money for summer school programs or just the regular school year?	See Expanded Learning Opportunity (ELO) Grant for additional information: Board Presentation 5/11
41	LCAP PAC	Engaging Academic Programs	How can LCAP make a better summer camp program for students?	See Expanded Learning Opportunity (ELO) Grant information: Board Presentation 5/11
42	LCAP PAC	Clear Pathways	Can a metric be implemented to see how effective a counselor might be for providing students academic support?	The SJUSD Comprehensive School Counseling curriculum includes social-emotional learning (SEL), academic, and college/career topics supporting identified mindsets and behaviors. 80% of this curriculum is franchised districtwide. This includes topics, a scope and sequence, and lessons directed at each grade level. With focused support, sites can track delivery of academic tier 1 curricula. Systems include, publish a calendar of services, timeline, or even individual student tracking. Targeted tier 2 academic interventions can also be a part of the tracking system.
43	LCAP PAC	Clear Pathways	How will we begin to move away from 4-year college presentations and ensure clear communication to students and families in regards to post-secondary opportunities and various pathways?	The K-12 School Counseling Curriculum includes lessons regarding all post-secondary options. Part of the focus shift is systemic vocabulary migration. All comprehensive high schools include post-secondary options in presentations.
44	LCAP PAC	Goals 1-4	Why is everything so inequitable? Why doesn't every family have access?	Our education system as a whole does not provide a level playing field for our students to benefit from equally. Our students come to us with various backgrounds, experiences, challenges, and readiness levels that, unfortunately, serve as barriers that prevent them from having equal access to opportunities and outcomes. One way California is addressing this problem is through the Local Control Funding Formula

**Superintendent Kern written responses to questions/comments from the Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and District English Learner Advisory Committee (DELAC)**

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				(LCFF) - a CA law passed in 2013 that changed the method of distributing funds from the state to local school districts. LCFF funds include a base level grant for all Local Education Agencies (LEA) based on Average Daily Attendance. Additional funding is provided through supplemental and concentration grants based on the unduplicated number of high need students in the following categories: low-income, English learners, and foster/homeless youth.
45	LCAP PAC	Goals 1-4	What are the specific groups referenced in the metrics?	All, low-income, foster youth, English learners (EL), homeless, African American, Hispanic, white, reclassified fluent EL, students with disabilities
46	LCAP PAC	Goals 1-4	What is the baseline data for those groups referenced in the metrics?	See attached for the answer to this question.
47	LCAP PAC	Misc.	Looking at budget dollars, how many students will it serve?	LCAP funds can serve all students with an emphasis on high need students in the following categories: low-income, English learners, and foster/homeless youth. Currently, we have approximately 38,945 students enrolled. Our diverse student population includes 47.2% low-income students, 12.3% students with disabilities, 4.7% homeless (HM), 0.4% foster youth (FY), and 16.5% English learners (EL).
48	LCAP PAC	Misc.	How will these items be executed effectively - who, where, etc.? How will we monitor by school sites, programs, student groups, etc. for effectiveness?	We are using a process for continuous improvement that is aligned to the LCAP and consists of answering three fundamental improvement questions and conducting rapid inquiry cycles: <ul style="list-style-type: none"> <li>• Goal: What are we aiming to achieve?</li> <li>• Metrics: How will we assess progress towards achieving our goal?</li> <li>• Actions: What will we do to achieve our goal?</li> <li>• Test: Conduct Plan, Do, Study, Act (PDSA) cycles of inquiry to test actions.</li> </ul> Actions will be monitored for effectiveness using the metrics

**Superintendent Kern written responses to questions/comments from the Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and District English Learner Advisory Committee (DELAC)**

**Generated from May 6, 2021 LCAP PAC and May 20, 2021 DELAC meetings**

				outlined in the LCAP yearly. Additionally, we will track progress throughout the year by studying and analyzing formative data.
<b>DELAC - May 20, 2021</b>				
49	DELAC	Connected Schools	What specifically is the "Assets-Oriented" curriculum?	Assets-oriented instruction is described in the English Learner Roadmap which promotes bilingualism as an asset, not a deficit. Under the English Learner Roadmap, Principle 1: The languages and cultures English learners bring to their education are assets for their own learning and are important contributions to learning communities. These assets are valued and built upon in culturally responsive curriculum and instruction and in programs that support, wherever possible, the development of proficiency in multiple languages. It is not a specific curriculum.
50	DELAC	Connected Schools	How can we use better platforms to communicate with families? Not all of our Spanish-speaking families have emails or know how to access emails.	Platforms should support multilingual and multi-format communication with the ability for parents/guardians to select their own preferences. Whenever an email is sent, a voice call or other method of communication should also be made available for those who do not have email.
51	DELAC	Connected Schools	How can we make sure that parents are trained more to understand what their student needs? (More of a parent workshop offered at the district level)	Classes are available through the Family and Community Engagement (FACE) department in home language focused on community needs, including: Latino family literacy, parent project, co-parenting, substance abuse, academic and social-emotional support, mental health, signs of suicide, bully prevention, navigating school system, learning at home, and technology navigation. Family Engagement leaders also provide opportunities for teachers and parents to partner together on students' academic and social-emotional learning (SEL) needs. Examples include the Academic Parent Teacher Team and the Parent Teacher Home Visit Project.

**Superintendent Kern written responses to questions/comments from the Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and District English Learner Advisory Committee (DELAC)**

**Generated from May 6, 2021 LCAP PAC and May 20, 2021 DELAC meetings**

52	DELAC	Connected Schools	What can the district do to support our families who are not familiar with technology?	The district can provide ongoing training in home languages for families, and train parents to facilitate the workshops.
53	DELAC	Connected Schools	Can Portal be updated so that when we have a newcomer family they have a specific area to go to?	Upon enrolling in the program at San Juan Central, family members participating in the newcomer program are connected with English learner (EL) staff in their native language. During this time, they watch a 20-minute video outlining the program goals and objectives. They are also provided a link to program resources on the district's website. <a href="#"><u>English Learner / Multicultural Education / Newcomer Support Team (sanjuan.edu)</u></a>
54	DELAC	Connected Schools	Can funds be used to help newcomer families who are not Refugee status navigate with the education system, etc.?	Yes. The additional Bilingual Instructional Assistants (BIAs) and School Community Resource Assistants (SCRAs) will be supporting newcomer families. Title III Immigrant grant will continue to support newcomers and refugees.
55	DELAC	Healthy Environments	What is the social-emotional curriculum that will be used?	Sites determine the curriculum they use. Examples of what sites are using include Second Step, Strong Kids, Responsive Classrooms, and RULER. There are also skill-specific curriculum options available such as Zones of Regulation and Skillstreaming.
56	DELAC	Healthy Environments	Was the school climate survey in-house or a specific vendor?	The district measures school climate in two ways: 1) every two years the district does the California Healthy Kids Survey (which was completed in 2019 and again in 2021) and 2) the district also does a district survey for parents, students, and staff yearly that includes questions on school climate/sense of belonging.
57	DELAC	Engaging Academics	How many teachers have Guided Language Acquisition Design (GLAD) certification?	610 teachers have been trained to be GLAD certified since 2014.

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**Generated from May 6, 2021 LCAP PAC and May 20, 2021 DELAC meetings**

58	DELAC	Clear Pathways	Can we hire counselors, earlier than high school, for college and career readiness? Offer field trips to workplaces?	Our LCAP has created an ongoing plan to address college/career readiness for K-12. Middle schools in San Juan each have counselors.
59	DELAC	Misc.	How does this money get divided into all the different schools? Who is held accountable?	Local Control Funding Formula (LCFF) funds are tied to unduplicated students and increased services for those groups (low-income, Foster, English learners.) Title I is distributed to sites based on percent poverty. Every funding source requires strict reporting for accountability
60	DELAC	Misc.	What is the actual plan to make sure these goals are met? What actual steps are going to be taken?	We are using a process for continuous improvement that is aligned to the LCAP and consists of answering three fundamental improvement questions and conducting rapid inquiry cycles: <ul style="list-style-type: none"> <li>● Goal: What are we aiming to achieve?</li> <li>● Metrics: How will we assess progress towards achieving our goal?</li> <li>● Actions: What will we do to achieve our goal?</li> <li>● Test: Conduct Plan, Do, Study, Act (PDSA) cycles of inquiry to test actions.</li> </ul> Actions will be monitored for effectiveness using the metrics outlined in the LCAP yearly. Additionally, we will track progress throughout the year by studying and analyzing formative data.

**Superintendent Kern written responses to questions/comments from the Local Control Accountability Plan Parent Advisory Committee (LCAP PAC) and District English Learner Advisory Committee (DELAC)**

**Generated from May 6, 2021 LCAP PAC and May 20, 2021 DELAC meetings**

**Response to LCAP Question #47**

**LCAP 2021-2024 Data Metrics Disparity by Groups**

**GOAL 1: Connect School Communities**

**Chronic Absenteeism** Reduce the percent of students who are chronically absent in grades TK-8 by 3% to less than 10%. Reduce the disparity among groups by 5% to less than 8.6%.

Year	All Students	Low Income	ELL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2018-2019 Baseline	13.0%	17.7%	12.4%	25.0%	26.6%	25.7%	14.7%	10.6%	19.2%
Disparity		4.7%	-0.6%	12.0%	13.6%	12.7%	1.7%	-2.4%	6.2%

**GOAL 2: Health Environments for Social and Emotional Growth**

**Suspension Rate** Reduce the percent of students who have one or more days of home/in school suspension by 2% to less than 4.1%. Reduce the disparity among groups by 5% to less than 8.3%.

Year	All Students	Low Income	ELL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2018-2019 Baseline	6.1%	9.1%	5.5%	19.9%	14.7%	15.5%	7.1%	5.7%	10.7%
Disparity		3.0%	-0.6%	13.8%	8.6%	9.4%	0.9%	-0.5%	4.6%

**Days Lost to Suspension** Reduce the number of days of instruction lost to home per 100 students by 2 days to less than 14.9 days. Reduce the disparity among groups per 100 students by 5 days to less than 47 days.

Year	All Students	Low Income	ELL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2018-2019 Baseline	16.9	24.4	13.6	69.9	48.1	48.2	17.5	10.6	31.4
Disparity		7.5	-3.3	53.0	31.2	31.3	0.6	-6.3	14.5

**High School Drop Out** Reduce the high school dropout rate (based on the 4-year cohort outcomes) by 1.5% to less than 9.4%. Reduce the disparity among groups by 5% to less than 19.2%.

Year	All Students	Low Income	ELL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2018-2019 Baseline	10.9%	14.3%	17.3%	35.1%	26.7%	18.2%	12.6%	8.3%	16.9%
Disparity		3.4%	6.4%	24.2%	15.8%	7.3%	1.7%	-2.6%	6.0%

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**Response to LCAP Question #47**

**GOAL 3: Engaging Academic Programs**

**ELA CAASPP Scores** Increase the percentage of students who meet or exceed the ELA standards as measured by CAASPP (SBAC and CAA) by 9% to greater than 55.6%. Reduce disparity among groups by 10% to less than 20%.

Year	All Students	Low Income	Ever EL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2018-2019 Baseline	46.6%	31.5%	30.2%	21.1%	22.3%	24.7%	34.9%	53.7%	15.7%
Disparity		-15.1%	-16.4%	-25.5%	-24.3%	-21.9%	-11.7%	7.1%	-30.9%

**Text Level Grade K-2** Increase the percentage of students who meet or exceed the ELA standards as measured by text level by 8% to greater than 65.8%. Reduce disparity among groups by 10% to less than 17%.

Year	All Students	Low Income	ELL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2018-2019 Baseline	57.8%	47.6%	35.9%	39.0%	41.3%	46.6%	52.8%	63.4%	30.6%
Disparity		-10.2%	-21.9%	-18.8%	-16.5%	-11.2%	-5.0%	5.6%	-27.2%

**Math CAASPP Scores** Increase the percentage of students who meet or exceed the math standards as measured by CAASPP (SBAC and CAA) by 9% to greater than 46.2%. Reduce disparity among groups by 10% to less than 14%.

Year	All Students	Low Income	ELL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2018-2019 Baseline	37.2%	22.9%	23.6%	16.8%	13.1%	14.3%	23.9%	44.9%	13.1%
Disparity		-14.3%	-13.6%	-20.4%	-24.1%	-22.9%	-13.3%	7.7%	-24.1%

**Integrated Math 1** Increase the percentage of Grade 9 students who have successfully passed IM1 with a C or better by the end of their grade 9 year by 3% to greater than 64.4%. Reduce disparity among groups by 5% to less than 41%.

Year	All Students	Low Income	ELL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2018-2019 Baseline	61.4%	49.0%	34.2%	15.4%	33.5%	38.3%	52.5%	66.8%	34.0%
Disparity		-12.4%	-27.2%	-46.0%	-27.9%	-23.1%	-8.9%	5.4%	-27.4%

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**Generated from May 6, 2021 LCAP PAC and May 20, 2021 DELAC meetings**

**Response to LCAP Question #47**

**GOAL 4: Clear Pathways to Bright Futures**

Graduation Rate									
Increase the percentage of students who graduated high school within 4 years by 1% to greater than 89.0%. Reduce disparity by 5% to less than 28.1%									
Year									
2018-2019 Baseline									
Disparity									
College and Career Rate									
Increase the percentage of students prepared as measured by the state's college and career indicator by 6%. Reduce disparity by 10%.									
Year									
2018-2019 Baseline									
Disparity									
A-G/CTE Completion Rate									
Increase the percentage of graduating seniors who meet the A-G college requirements or complete at least one CTE pathway by 5% to greater than 55.1%. Reduce the disparity by 10% to less than 29.0%.									
Year									
2018-2019 Baseline									
Disparity									
AP/IB Scores									
Increase the percent of graduating seniors who receive a passing score on one or more AP or IB exams by 9% to greater than 30.3%. Reduce the disparity by 5% to less than 16.0%.									
Year									
2018-2019 Baseline									
Disparity									
EAP ELA Scores									
Increase the percentage of grade 12 students who demonstrate college preparedness (conditional or unconditional) as measured by the Early Assessment Program (EAP) by 7% to greater than 60.5%. Reduce the disparity by 10% to less than 30.0%.									
Year									
2019-2020 Baseline									
Disparity									
EAP Math Scores									
Increase the percentage of grade 12 students who demonstrate college preparedness (conditional or unconditional) as measured by the Early Assessment Program (EAP) by 7% to greater than 38.7%. Reduce the disparity by 10% to less than 16.0%.									
Year									
2019-2020 Baseline									
Disparity									

Note: Disparity is the difference the group percent and the percent for ALL students.

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**Generated from May 6, 2021 LCAP PAC and May 20, 2021 DELAC meetings**

**Response to LCAP Question #47**

**Grades Elementary** On Track for Graduation: Decrease the percent of students with D/F/1's on their report cards in Elementary Grades (TK-5) by 7% to less than 15.2%. Reduce the disparity by 6.7% to less than 15.0%.

Year	All Students	Low Income	Ever EL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2019-2020 Baseline	18.2%	26.1%	37.9%	32.4%	24.9%	28.3%	21.6%	13.8%	27.5%
Disparity		7.9%	19.7%	14.2%	6.7%	10.1%	3.4%	-4.4%	9.3%

**Grades Middle Grades** On Track for Graduation: Decrease the percentage of students receiving 25% D/F's on report card in middle grades (6-8) by 7% to less than 21.5%. Reduce the disparity by 7.5% to less than 20.0%.

Year	All Students	Low Income	Ever EL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2019-2020 Baseline	28.5%	39.9%	45.3%	44.1%	56.0%	49.0%	37.1%	22.7%	37.8%
Disparity		11.4%	16.8%	15.6%	27.5%	20.5%	8.6%	-5.8%	9.3%

**Grades High School** On Track for Graduation: Decrease the percentage of students receiving 25% D/F's on report card for high school grades (9-12) by 7% to less than 19.6%. Reduce the disparity by 6.6% to less than 15.0%.

Year	All Students	Low Income	Ever EL	Foster Youth	Homeless	African American	Hispanic	White	Students with Disabilities
2019-2020 Baseline	26.6%	36.9%	48.2%	37.8%	46.4%	42.8%	34.4%	23.1%	34.7%
Disparity		10.3%	21.6%	11.2%	19.8%	16.2%	7.8%	-3.5%	8.1%

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-2  
**MEETING DATE:** 06/22/2021

**SUBJECT:** San Juan Choices Charter School Local Control and Accountability Plan (LCAP)

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Admissions and Family Services

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the revisions to the San Juan Choices Charter School 2021-2024 LCAP.

**RATIONALE/BACKGROUND:**

The LCAP includes eight state priority areas: Implementation of Common Core State Standards (CCSS) and English Language Standards (EL), Student Achievement, Student Engagement, School Climate, Parental Involvement, Course Access, Basic Services and other student outcomes. The State of California requires extensive community and stakeholder input in the creation of the plan prior to bringing it forward to the Board of Education for action. Additionally, the state requires that a review of the State Accountability Dashboard be included as one source of data that informs the revised plan. This year's 2021-2024 LCAP includes the 2019-2020 LCAP Annual Update and 2020-2021 Learning Continuity and Attendance Plan Annual Update. The three-year LCAP must be board approved prior to the adoption of next year's budget.

**ATTACHMENT(S):**

A: San Juan Choices Charter School 2021-2024 Local Control and Accountability Plan

**CHOICES COMMITTEE ACTION/COMMENT:**

Advisory Council: 04/14/2021

Family Focus Group: 04/26/2021

Staff: 05/06/2021

Leadership Team: 05/13/2021

Director and Self-Study Coordinator: 05/14/2021

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/01/2021; 06/14/2021

Board of Education Public Hearing: 06/08/2021

**FISCAL IMPACT:**

Estimated cost for current budget year: \$3,306,980

Base, Supplemental, and Categorical Funds (General, Adult Ed, etc.)

Year 1 (FY 2021-22) = \$3,306,980

Total = \$3,306,980

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**PREPARED BY:** Michele Flagler, Director, Admissions and Family Services

**APPROVED BY:** Debra Calvin, Ed.D., Assistant Superintendent, Educational Services   
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support   
Kent Kern, Superintendent of Schools 



2021



**CHOICES**  
**CHARTER SCHOOL**  
**An Extraordinary Choice**

# **Final San Juan Choices Charter School 2021-2024 Local Control and Accountability Plan (Attachment A)**

To be presented to the Board of Education for adoption on  
June 22, 2021

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# DRAFT LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: San Juan Choices Charter School

CDS Code: 34 67447 3430758

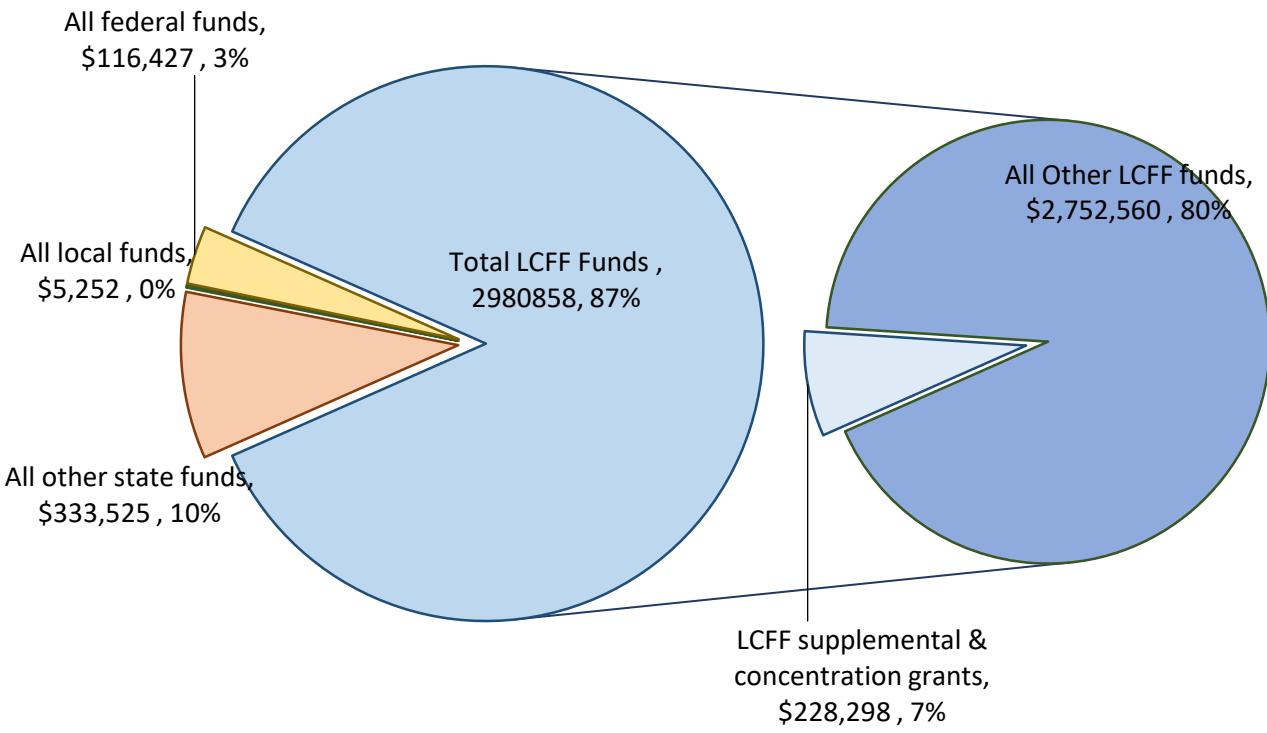
School Year: 2021 – 22

LEA contact information: Tony Oddo; (916) 979-8378; [toddo@sanjuan.edu](mailto:toddo@sanjuan.edu)

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2021 – 22 School Year

### Projected Revenue by Fund Source

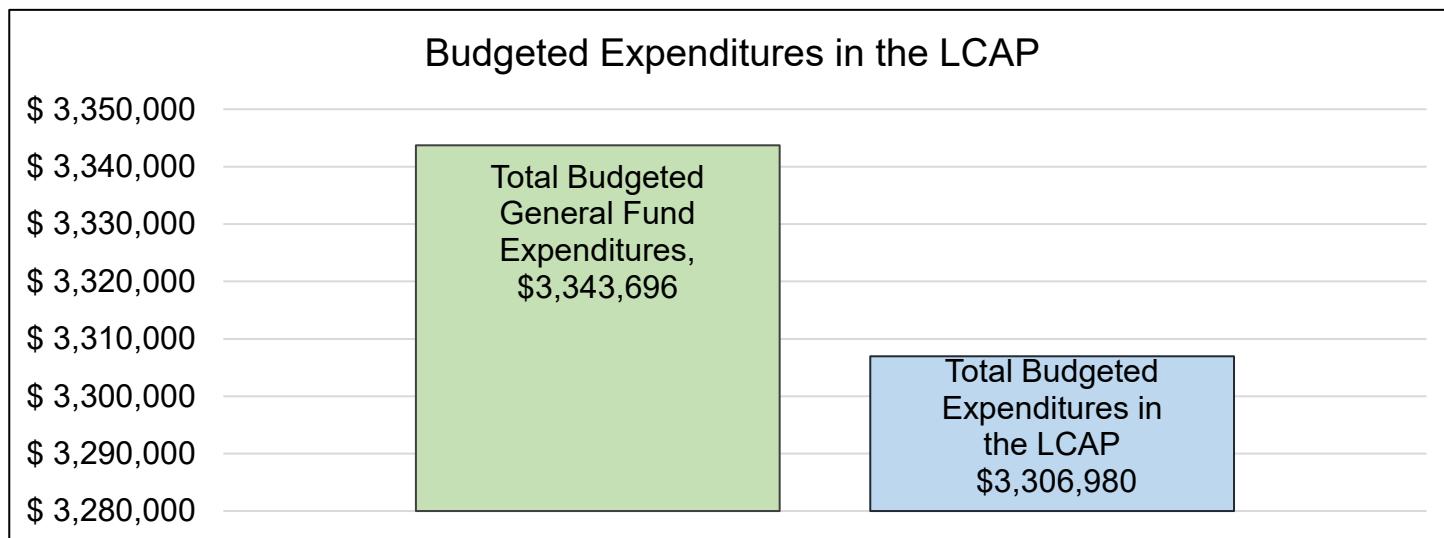


This chart shows the total general purpose revenue San Juan Choices Charter School expects to receive in the coming year from all sources.

The total revenue projected for San Juan Choices Charter School is \$3,436,062.00, of which \$2,980,858.00 is Local Control Funding Formula (LCFF), \$333,525.00 is other state funds, \$5,252.00 is local funds, and \$116,427.00 is federal funds. Of the \$2,980,858.00 in LCFF Funds, \$228,298.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much San Juan Choices Charter School plans to spend for 2021 – 22. It shows how much of the total is tied to planned actions and services in the LCAP.

San Juan Choices Charter School plans to spend \$3,343,696.00 for the 2021 – 22 school year. Of that amount, \$3,306,980.00 is tied to actions/services in the LCAP and \$36,716.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

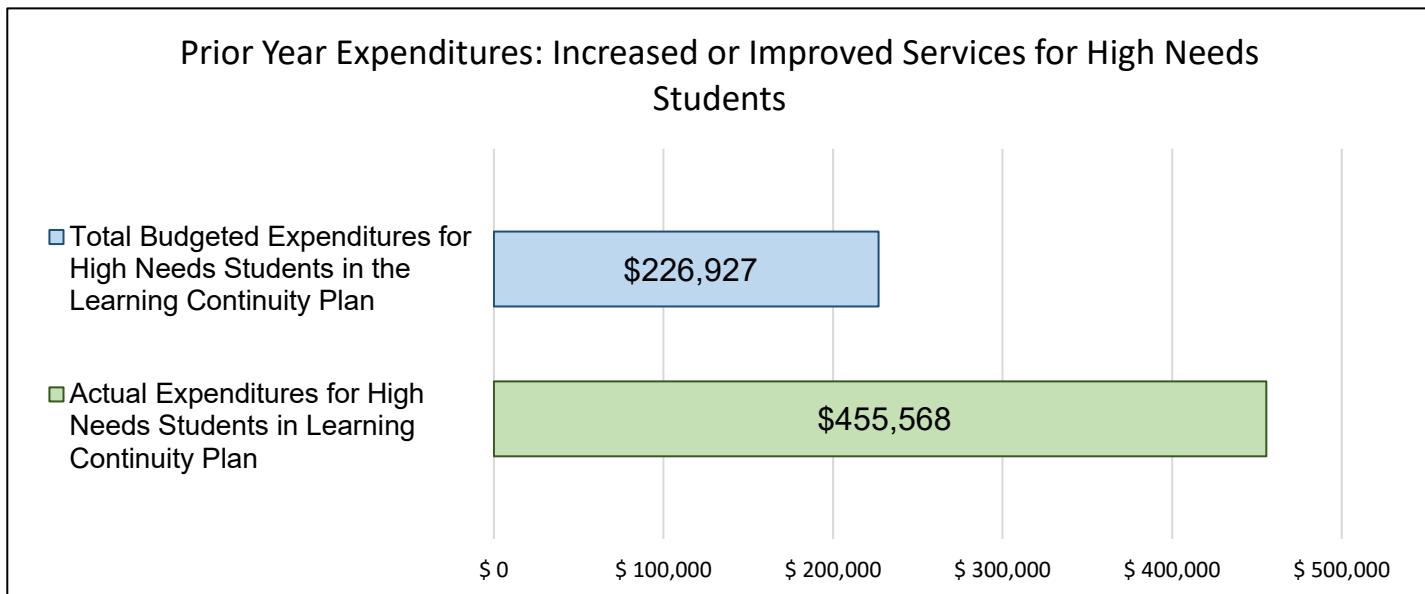
Unrestricted operational costs such as facility lease costs, utilities, property and liability insurance, contribution to SJUSD for central services, and technology purchased with restricted grant funds.

## Increased or Improved Services for High Needs Students in the LCAP for the 2021 – 22 School Year

In 2021 – 22, San Juan Choices Charter School is projecting it will receive \$228,298.00 based on the enrollment of foster youth, English learner, and low-income students. San Juan Choices Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. San Juan Choices Charter School plans to spend \$293,703.00 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2020 – 21



This chart compares what San Juan Choices Charter School budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what San Juan Choices Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020 – 21, San Juan Choices Charter School's Learning Continuity Plan budgeted \$226,927.00 for planned actions to increase or improve services for high needs students. San Juan Choices Charter School actually spent \$455,568.30 for actions to increase or improve services for high needs students in 2020 – 21.

# **DRAFT Annual Update for Developing the 2021-22 Local Control and Accountability Plan**

## **Annual Update for the 2019–20 Local Control and Accountability Plan Year**

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
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The following is the local educational agency's (LEA's) analysis of its goals, measurable outcomes and actions and services from the 2019-20 Local Control and Accountability Plan (LCAP).

### **Goal 1**

#### **Goal 1: Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.**

- Focus 1:** Provide professional development and support for quality first instruction leading to increased student learning (research based instructional practices which acknowledge and respect cultural and economic diversity).
- Focus 2:** Provide school-based structures and services which supply early intervention for and prevention of learning difficulties.
- Focus 3:** Provide academic support structures and services which increase rates of students graduating on time and college and career ready
- Focus 4:** Provide engaging and relevant classes and activities on campuses

#### **State and/or Local Priorities addressed by this goal:**

**State Priorities:**  1  2  3  4  5  6  7  8

COE  9  10

**Local Priorities:** Students will Define Goals, Implement a Plan, Make Adjustments, and Persevere (CCS Graduation Outcomes)

## Annual Measurable Outcomes

Expected	Actual
<b>Graduation Rate of Socioeconomically Disadvantaged Students</b> = 62+%	In 2020, the Graduation Rate for <i>Socioeconomically Disadvantaged Students</i> was 75%, which was 2% points higher than that of <i>All Students</i> , at 73%.
<b>Graduation Rate of English Learners</b> = 64+%	Insufficient Sample Size in both 2019 and 2020.
<b>SBA ELA</b> – Achievement Gap between <i>Socioeconomically Disadvantaged Students</i> and <i>All Students</i> in Percentage that Met or Exceeded Standard = -10% points or better	In 2019, <i>Socioeconomically Disadvantaged Students</i> lagged <i>All Students</i> by only 6% points. No data available in 2020.
<b>SBA ELA</b> – Achievement Gap between <i>English Learners</i> and <i>All Students</i> in Percentage that Met or Exceeded Standard = 0% points or greater (no achievement gap)	Insufficient Sample Size in 2019. No data available in 2020.
<b>SBA Math</b> – Achievement Gap between <i>Socioeconomically Disadvantaged Students</i> and <i>All Students</i> in Percentage that Met or Exceeded Standard = -3% points or better	In 2019, <i>Socioeconomically Disadvantaged Students</i> lagged <i>All Students</i> by 8% points. No data available in 2020.
<b>SBA Math</b> – Achievement Gap between <i>English Learners</i> and <i>All Students</i> in Percentage that Met or Exceeded Standard = -1% points or better	Insufficient Sample Size in 2019. No data available in 2020.
<b>College Career Indicator</b> – Achievement Gap between <i>Socioeconomically Disadvantaged Students</i> and <i>All Students</i> in Percentage that are College/Career Ready on the California School Dashboard = 0% points or greater (no achievement gap)	In 2020, <i>Socioeconomically Disadvantaged Students</i> lagged <i>All Students</i> by 5% points.
<b>Chronic Absenteeism</b> – Achievement Gap between <i>Socioeconomically Disadvantaged Students</i> and <i>All Students</i> in Percentage of Chronic Absenteeism in grades 6-8. = +4% points or better	In 2019, the Chronic Absenteeism rate for <i>Socioeconomically Disadvantaged Students</i> was greater than that of <i>All Students</i> by just 4% points. No data available in 2020.

## Actions /Services

Planned Action/Service	Budgeted Expenditures	Actual Expenditures
<b>Tutoring:</b> <ul style="list-style-type: none"> <li>Continue existing tutoring services. +25 Tutor hours per week estimated</li> <li>Continue providing additional Math tutoring in Middle School, based on need, site capacity, and tutor availability. +4 Tutor hours per week</li> <li>Continue +5 Assistant Director hours per week to implement a system of assigning students to specific tutoring locations and monitoring student activity.</li> <li>Librarian/Tutor (providing on-site and online tutoring). +15 Tutor hours per week</li> </ul>	\$ 32,473.70	\$38,922.38
<b>College &amp; Career Planning Support:</b> <ul style="list-style-type: none"> <li>Provide students and families with one College &amp; Career presentation per year. +3 Counselor hours per year</li> <li>Maintain a four-year approach-to-college timeline on the school website. +2 Counselor hours per year</li> <li>Advertise and provide counseling support by appointment for help with college research and applications. +20 Counselor hours per year</li> <li>Develop CTE Pathway. +4 Faculty hours per week</li> <li>Develop and begin implementation of four-year programs to promote college/career readiness at each high school grade level. +40 Counselor hours per year</li> </ul>	\$ 8,793.50	\$10,660.00
<b>Community Enhancements:</b> <ul style="list-style-type: none"> <li>Continue to encourage <i>English Learners</i> to enroll in electives and to participate in extracurricular activities.</li> <li>Continue to add at least one elective per year. +2 Faculty hours per week</li> <li>Continue to add at least one extra-curricular activity each year. +2 Staff hours per week</li> <li>Provide at least four field trip experiences: 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup>, and 9<sup>th</sup> grade (possibly 11<sup>th</sup> grade). +80 Faculty hours per year</li> </ul>	\$ 3,761.65	\$2,304.00
<b>Technology Resources:</b> <ul style="list-style-type: none"> <li>Continue to upgrade technology as needed.</li> </ul>	\$ 34,000.00	\$38,988.83

<ul style="list-style-type: none"> <li>● Advertise low-cost internet to families in need.</li> <li>● Provide laptops on loan for students without computers at home.</li> <li>● Pilot new online curriculum. +20 hours per week</li> </ul>		
<b>Miscellaneous Support:</b> <ul style="list-style-type: none"> <li>● Continue to track student data that supports program modifications to target student needs. +40 Self-Study Coordinator hours per year</li> <li>● Provide annual training of staff and administration on SBA administration. +25 Faculty hours per year</li> <li>● Continue to provide intervention services for students who struggle academically and/or socially. +Full-time Community Outreach Representative, +18 Counselor hours per week, +9 Assistant Director hours per week, +New .5 time Counselor</li> <li>● Develop and provide additional parent training on online curriculum system during the student registration process. +5 Assistant Director hours per week</li> <li>● Professional Development on Dropout Prevention. +3 Consultant hours per year, +75 Staff hours per year</li> </ul>	\$ 189,645.00	\$181,842.00

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

### Actions/Services Not Implemented:

- Due to COVID-19 campus closure, three of four grade-level field trip opportunities were not provided in 2019-20
- New .5 FTE Counselor was not hired
- SBA Administration Training was not provided in 2020 due to COVID-19 cancellation of standardized testing
- Professional Development on Dropout Prevention was not provided due to COVID-19 campus closure

### Budgeted funds for these actions/services were redirected to student support through:

- Augmented outreach to families by faculty during COVID-19 campus closure

- Additional technology purchases to support faculty and students in distance learning

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Nearly all the planned Actions/Services were implemented despite the campus closure that began in March 2020 and continued through the close of the school year. Tutoring was provided in person and then online; teachers expanded their office hours to provide additional tutoring opportunities for students. College & Career services continued without interruption. Technology services were expanded to include more laptops on loan and technical support for students learning from a distance. SchoolsPLP curriculum was piloted, as planned. Staff Meetings continued throughout the year, via Zoom, starting in March. Student intervention activities were even more vigilant with distance learning. Staff continued to collaborate on the analysis of student data and decision making. Information Sessions and Registrations were completed in person and then via Zoom during the second half of the year.

As focus became centered on distance learning during the second half of the school year, staff members sought collaboration on student interventions, effective use of technology, and strategies for engaging students in online instruction. Professional development on dropout prevention was postponed.

Though data availability is limited for 2020, the following figures represent measurable outcomes that were met (a year early, in some cases) and point to success:

- In 2020, the Graduation Rate for *Socioeconomically Disadvantaged Students* was 75%, which was 2% points higher than that of *All Students*, at 73%.
- In 2019, *Socioeconomically Disadvantaged Students* lagged *All Students* on the SBA ELA by only 6% points.
- In 2019, the Chronic Absenteeism rate for *Socioeconomically Disadvantaged Students* was greater than that of *All Students* by just 4% points.

Data that reflects measurable outcomes that were not met (in some cases, using 2019 data) include:

- In 2019, *Socioeconomically Disadvantaged Students* lagged *All Students* on the SBA Math by 8% points.
- In 2020, *Socioeconomically Disadvantaged Students* lagged *All Students* on the College/Career Indicator by 5% points.

## Goal 2

### Goal 2: Foster a respectful, collaborative and reflective school culture that ensures academic success and social/emotional well-being for each student.

- Focus 1:** Expand health and social/emotional support services and interventions to students and their families.  
**Focus 2:** Increase the voice of parents and students to ensure feedback loops on key initiatives and issues.  
**Focus 3:** Improve the collaborative culture throughout the school among staff, students, families, and community

#### State and/or Local Priorities addressed by this goal:

**State Priorities:**  1  2  3  4  5  6  7  8  
COE  9  10

**Local Priorities:** Students will Define Goals, Implement a Plan, Make Adjustments, and Persevere (CCS Graduation Outcomes)

#### Annual Measurable Outcomes

Expected	Actual
<b>Special Education Attitude Survey:</b> % of <i>Students with Disabilities</i> surveyed who reported that they felt less anxiety since enrolling at Choices = 57+%	In 2020, 64% of <i>Students with Disabilities</i> surveyed reported that they felt less anxiety since enrolling at Choices.
<b>Student School Satisfaction Survey:</b> % of <i>All Students</i> (all returning students in Fall) surveyed who reported that they felt less anxiety since enrolling at Choices = 58+%	In 2020, 58% of <i>All Students</i> surveyed reported that they felt less anxiety since enrolling at Choices.

## Actions / Services

Planned Action/Service	Budgeted Expenditures	Actual Expenditures
Identify, Support, and Track Progress of Students with Anxiety: <ul style="list-style-type: none"> <li>Implement process to identify, support, and track academic progress of <i>Students with Disabilities</i> who struggle with anxiety. +5 Self-Study Coordinator hours per year, +5 Resource Specialist hours per year</li> <li>Implement process to identify, support, and track academic progress of <i>All Students</i> who struggle with anxiety. +8 Self-Study Coordinator hours per year</li> <li>Offer on-site yoga class to promote stress management and student well-being. +4 Contractor hours per week.</li> </ul>	\$ 3,000.00	\$1,170.00

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

### Actions/Services Not Implemented:

- On-site yoga class was not offered

### Budgeted funds for this action/service were dedicated to student support through:

- Increased support of students struggling with anxiety through Counselor outreach.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

The Annual Measurable Outcomes for this goal were met or exceeded in 2020. A growing percentage of *All Students* and *Students with Disabilities* surveyed reported that they experienced less anxiety since enrolling at Choices. The CCS staff acknowledges that anxiety often prevents students from learning and performing academically in a traditional program and seeks to meet students where they are, offering flexible learning options to them. In many cases, students with anxiety about school seemed to flourish in the distance learning environment created by the COVID-19 campus closure. Zoom instruction offered an alternative way for students with

anxiety to attend class, which was a relief to many who struggle during in-person learning. Yoga class was not offered in 2019-2020, as planned, due to difficulty finding an instructor available to accommodate the school schedule and budget constraints.

## Annual Update for the 2020–21 Learning Continuity and Attendance Plan

The following is the local educational agency's (LEA's) analysis of its 2020-21 Learning Continuity and Attendance Plan (Learning Continuity Plan).

### In-Person Instructional Offerings

#### Actions Related to In-Person Instructional Offerings

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Task force preparations for campus reopening that will adhere to CDC guidelines.	\$ 3,000.00	\$3,000.00	Y
At this time, classroom-based instruction is not permitted by the Sacramento County Office of Education and our chartering authority, San Juan Unified School District.	\$ 0.00	[\$ 0.00]	Y

A description of any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions.

Budgeted expenditures for the reopening task force actions have been implemented as planned.

## **Analysis of In-Person Instructional Offerings**

A description of the successes and challenges in implementing in-person instruction in the 2020-21 school year.

The CCS Leadership Team has acted as the task force in preparation for campus reopening. With constantly changing community risk levels/tiers, surveys have been periodically administered to solicit the evolving perspectives of families and staff members regarding a possible return to campus. With each survey, most families and staff members have expressed concern about a return to in-person learning. However, the Leadership Team has continuously evaluated alternatives, and school administration has procured supplies to safely support students and staff on campus, should they return. The administration has been especially concerned that viral resurgences of COVID-19 and its variants may cause the campus to close again after finally reopening, creating additional stress for students who may respond better to consistency. Ultimately, the CCS administration has decided to complete the school year with distance learning, in order to ensure safety and a sense of continuity for students, many of whom prefer to complete homework without attending classes, even when in-person instruction is available to them. The task force continues to plan for the reopening of campus in Fall 2021.

## **Distance Learning Program**

### **Actions Related to the Distance Learning Program**

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
San Juan Choices Charter invested in a new online curriculum for the 2020-21 school year in order to provide a more consistent online interface and high-quality course curriculum.	\$ 108,300.00	\$115,715.13	Y
Professional development and curriculum development were offered to staff during Summer 2020. Staff was compensated for developing lessons to better engage students, as well as help address Pupil Learning Loss during the initial site closure of Spring 2020.	\$ 47,000.00	\$36,189.00	Y
Return of one-on-one tutoring by designated school tutor, via Zoom.	\$ 0.00	[\$ 0.00]	Y

Expansion of teacher office hours for outreach and individualized tutoring. (Commitment to improve frequency, quality, and documentation of interactions with families.)	\$ 0.00	[\$ 0.00]	Y
Expansion of online class session offerings. Classes or “mini lessons” to be recorded so that students can view them online at any time.	\$ 0.00	[\$ 0.00]	Y
Chromebooks and Wi-Fi/hotspots for students in need.	\$ 20,000.00	\$20,666.54	Y
Technology purchases to support teachers with instruction from a distance.	\$ 6,800.00	\$8,601.74	Y
Training for teachers on technology/resources that contribute to effective distance learning.	\$ 0.00	[\$ 0.00]	Y
Parent and student training on best practices for online learning, specifically with respect to PLP curriculum.	\$ 0.00	[\$ 0.00]	Y
Technical support services for students struggling at home.	\$ 2,000.00	\$6,580.80	Y
Personal staff delivery of supplies to family’s homes when they cannot travel to site.	\$ 0.00	\$1,316.16	Y

A description of any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions.

Budgeted expenditures for Distance Learning Program Actions have been implemented as planned, in general. Fewer hours than estimated were used by Faculty for curriculum development, while more money was spent on technology, technical support, and home deliveries of student supplies. Total Actual Expenditures ultimately exceeded the Total Budgeted Expenditures slightly.

## **Analysis of the Distance Learning Program**

A description of the successes and challenges in implementing each of the following elements of the distance learning program in the 2020-21 school year, as applicable: Continuity of Instruction, Access to Devices and Connectivity, Pupil Participation and Progress, Distance Learning Professional Development, Staff Roles and Responsibilities, and Support for Pupils with Unique Needs.

**Continuity of Instruction:** Class instruction was interrupted for a few weeks in March 2020 as the staff and students learned to shift to virtual instruction via Zoom. Since then, the regular on-campus class schedule has continued on Zoom. Recorded classes and/or supplemental online resources have been provided to students to enhance live class instruction. Tutoring and office hours held via Zoom have been expanded to accommodate struggling students. Outreach to families has been increased and carefully documented to ensure ongoing student engagement and to provide remedial intervention swiftly, when needed. All curriculum has been made available to students online, 24/7, without interruption. Teacher feedback and updated grades are available for students and parents weekly.

**Access to Devices and Connectivity:** Students' technology needs have been addressed through laptop loans, assistance in acquiring affordable internet service, Wi-Fi hotspots, technical support, and curriculum available online at all times. Student access to curriculum has been largely uninterrupted. Teachers have been supported similarly. When needed, they have moved technology from campus to their home offices. Additional technology purchases, such as tablets, cameras, and headsets, have been made to assist teachers with Zoom instruction.

**Pupil Participation and Progress:** More than 50% of CCS students achieved Honor Roll (3.0+) status in Fall 2020. Enrollment has grown from 214 in 2017 to 295 in 2020. Student attendance rates have been lower than usual in 2020-21, particularly in 12<sup>th</sup> grade. Some seniors have been struggling with mental health and motivation during the campus closure and will, fortunately, benefit from the ability to graduate with fewer than usual credits in 2021, thanks to San Juan Unified School District Resolution No. 3045.

**Distance Learning Professional Development:** The CCS staff has met together twice monthly via Zoom throughout the school year to share out about successes and failures in their distance learning experiences. Teachers help one another with tips about instructional strategies and uses of technology that have been helpful with distance learning. In December 2020 and January 2021, staff members discussed formative assessment tools and methods that they have successfully used during distance learning to both engage students in learning and identify areas of need that can be addressed in real time to prevent learning loss. Teachers briefly demonstrated new online formative assessment tools, such as Kahoot!, Quizlet, Padlet, and Zoom polling and anonymous questioning.

**Staff Roles and Responsibilities:** The responsibilities of staff members have remained essentially the same in 2020-21, though teachers have worked largely from home offices and have had to adjust to instruction and student engagement from a distance. With the adoption of new online curriculum in the fall, teachers have also been adjusting to new academic content and pacing. Teachers have been expected to communicate with families more regularly than usual, to ensure that connections remain strong and students' needs are met during the campus closure. In early 2021, the CCS staff received an annual bonus in thanks for the exceptional resilience that they demonstrated in 2020.

**Support for Pupils with Unique Needs:** The Special Education Department at Choices is comprised of two part-time, highly dedicated Resource Specialists who teach *Students with Disabilities* in a one-on-one setting, as well as support them in the general education setting, and serve as case managers for student IEPs. In Fall 2020, one of the two specialists was away from Choices on leave. The head of the department shifted to assume responsibility of all students with IEPs. With new curriculum and challenges in connecting with students from a distance, this was a significant undertaking. Students were supported through frequent phone, text, and email communication, one-on-one Zoom meetings, accommodations, and modifications to general education curriculum, as well as with additional IEP services, including mental health and speech therapy. Results from the Students with Disabilities Attitude Survey, administered at the end of the school year, will reveal student perspectives about the campus closure and distance learning experience.

## Pupil Learning Loss

### Actions Related to the Pupil Learning Loss

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Professional development and curriculum development were offered to staff during Summer 2020. Staff was compensated for developing lessons to better engage students, as well as help address Pupil Learning Loss during the initial site closure of Spring 2020.	\$ 47,000.00	\$ 36,189.00	Y
Investment in time and resources for timely formative assessment using Renaissance Learning ELA and math assessments at time of enrollment, multiple times during the school year, and at year-end.	\$ 5,000.00	\$3,822.24	Y
Additional equipment needed to prepare and present quality online instruction (webcams, document cameras, audio equipment, etc.)	\$ 22,027.00	\$29,268.28	Y

A description of any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions.

Fewer hours than anticipated were needed for curriculum development during Summer 2020, and frequent Renaissance Learning testing was not deemed realistic during distance learning, but more equipment than expected was purchased to support faculty and students during the campus closure. Excess funds were redirected to Faculty hours dedicated to outreach for struggling students.

## **Analysis of Pupil Learning Loss**

A description of the successes and challenges in addressing Pupil Learning Loss in the 2020-21 school year and an analysis of the effectiveness of the efforts to address Pupil Learning Loss to date.

Lower attendance rates in 2020-21 (approximately 92% with a budget based on 95% attendance) point to the likelihood of Pupil Learning Loss. However, the greatest deficiencies in attendance have taken place in the 12<sup>th</sup> grade, so other grades may not be significantly affected. More than 50% of CCS students achieved Honor Roll (3.0+) status in Fall 2020, which is indicative of ongoing learning. Choices teachers suspect that the students who prefer independent learning and don't rely as heavily on or prefer in-person instruction will have learned more in 2020-21 than they would have under normal circumstances. Many, if not most, CCS students fall under this description, and students who have been enrolled at Choices for more than one year are already practiced at learning largely on their own. Choices was able to pivot to a distance learning model relatively easily, thanks to the existing program structure and online curriculum. Choices students may experience less learning loss than students in traditional programs.

School Satisfaction Survey results in Fall 2021 will reveal student and parent perspectives about learning loss during 2020-21. Fall 2020 survey data, which was based on experiences during the first few months of distance learning in Spring 2020 was encouraging:

- 96% of parents surveyed felt that their student made adequate progress in learning during the 2019-20 school year. (This was the highest percentage for this data point in four school years.)

## **Analysis of Mental Health and Social and Emotional Well-Being**

A description of the successes and challenges in monitoring and supporting mental health and social and emotional well-being in the 2020-21 school year.

The campus closure created challenges for students, families, and staff. Interventions had to be deliberate and systematic to identify which students were not attending Zoom instructional sessions or not completing work. Staff members reached out to our CCS families to identify which supports would be most helpful for struggling students and families. The staff continued to collaborate regarding students of concern. Some hard-to-reach students even received home visits. In the spring and fall of 2020, CCS offered Middle School and High School lunchtime chats via Zoom. These sessions were not widely attended, but for the students who did attend, it provided an opportunity to connect with the school counselor and peers. CCS sent many ParentSquare messages informing families of the district and school site resources available to them during the campus closure. SJUSD added Care Solace, a free stress management program, as an additional resource for families and staff during the pandemic.

School Satisfaction Survey results in Fall 2021 will reveal student and parent perspectives about mental health and social and emotional well-being during 2020-21. Fall 2020 survey data, which was based on experiences during the first few months of distance learning in Spring 2020 was encouraging:

- 96% of students surveyed stated that their experience at Choices Charter School the previous year was positive.
- 96% of students felt safe at CCS.
- 90% were satisfied with the social opportunities and sense of community at Choices.
- 99% felt that the Choices staff is caring and responsive to student needs.
- 58% of students reported feeling less anxiety since enrolling at Choices.
- 99% of parents surveyed felt that the social environment at school was positive and supportive.

## **Analysis of Pupil and Family Engagement and Outreach**

A description of the successes and challenges in implementing pupil and family engagement and outreach in the 2020-21 school year.

Teachers have increased the frequency of their communication with families, in order to remain closely in touch with students and are aware of the circumstances that students are navigating during this particularly challenging time. In fact, many teachers meet with students and/or parents several times each day, one-on-one, via Zoom. Interaction with families is documented in School Pathways, where all teachers can learn from the knowledge and experiences of their colleagues, with respect to specific students. Staff members

meet every two weeks to discuss students who have accrued the most absences in recent weeks, in order to coordinate intervention efforts for students who are struggling. When necessary, staff members have delivered supplies to students' homes.

School Satisfaction Survey results in Fall 2021 will reveal student and parent perspectives about engagement and outreach during 2020-21. Fall 2020 survey data, which was based on experiences during the first few months of distance learning in Spring 2020 was encouraging:

- 90% of students surveyed felt that their education had become more personalized at Choices Charter School.
- 94% of students reported that attending core classes once a week was sufficient for them to acquire the educational support and knowledge that they needed to be successful.
- 91% of parents felt that they had the opportunity to participate in the school's meetings and operational processes.
- 99% of parents felt that the school website serves as a professional and engaging marketing tool for the school.
- 96% of parents were satisfied with how the school kept them informed about their student's progress.
- 95% of parents felt satisfied with their ability to access their student's information and communicate with their child's teacher through the online gradebook system.

## **Analysis of School Nutrition**

A description of the successes and challenges in providing school nutrition in the 2020-21 school year.

Nutrition services have continued to be made available to Choices students at a handful of district schools, though Choices is not one of them. Because Choices does not provide a full-day program, most students do not utilize the nutrition services that are available when campus is open. Choices is not currently aware of students or families who are struggling with nutrition needs during the campus closure.

## Additional Actions and Plan Requirements

### Additional Actions to Implement the Learning Continuity Plan

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Mental Health and Social and Emotional Well-Being	School counselor outreach to at-risk students to offer individualized counseling and/or referrals to other agencies and resources.	\$ 8,000.00	\$ 8,000.00	Y
Mental Health and Social and Emotional Well-Being	Training for staff on working with students whose health has been adversely affected by COVID-19.	\$ 0.00	[\$ 0.00]	Y
Pupil and Family Engagement and Outreach	LCAP/WASC Coordinator collection and analysis of school data via surveys to inform school programs, processes, and spending to effectively serve students during distance learning and upon return to campus, per CDC guidelines.	\$ 4,800.00	\$21,880.00	Y
Pupil and Family Engagement and Outreach	Personal staff delivery of supplies to family's homes when they cannot travel to site.	\$ 0.00	[\$ 0.00]	Y

A description of any substantive differences between the planned actions and budgeted expenditures for the additional plan requirements and what was implemented and expended on the actions.

Professional Development on working with students whose health has been adversely affected by COVID-19 was not provided. Because no funds were budgeted to this activity, no additional services were provided in its place. During a WASC review year, data collection, analysis, and document preparation becomes a much larger task than in non-review years, so more funds were ultimately required. Additionally, LCAP requirements can change yearly, adding to the cost of legal compliance.

## Overall Analysis

An explanation of how lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.

The Choices Charter School Advisory Council (comprised of students, staff, an SJUSD Liaison, parents, and community members), the CCS Staff, a Family Focus Group, and the CCS Leadership Team analyzed recent student data and drew upon their experiences with the school during both in-person and distance learning to recommend the continuation, discontinuation, or addition of student support services. These recommendations formed the foundation on which actions/services were selected for implementation in the 2021-22 LCAP.

An explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs.

Choices utilizes diagnostic, formative, and summative assessments to guide student placement, class instruction, curriculum improvements, and program changes that will meet students where they are and build skills to meet standards. The Staff is committed to continuous program improvements that are based on student data. The Choices Faculty collaborates frequently about students who are struggling and intervenes swiftly to meet students' needs through tutoring, technology assistance, and mental health services. English Learners will benefit from on-campus elective course enrollment, extracurricular activities, and an ELD course designed to build English proficiency.

A description of any substantive differences between the description of the actions or services identified as contributing towards meeting the increased or improved services requirement and the actions or services implemented to meet the increased or improved services requirement.

Overall, the Actions planned for the 2020-21 school year have been executed as planned. Professional Development on working with students whose health has been adversely affected by COVID-19 was not provided, but no funds were budgeted to this activity, so no additional services were provided in its place. In many cases, the number of estimated hours needed to perform Actions was incorrect, and Actual Expenditures differed from Budgeted Expenditures to some extent. However, the Total Actual Expenditures dedicated to the support of students in distance learning in 2020-21 exceeded the budgeted figure.

## **Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan**

A description of how the analysis and reflection on student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP.

Data corresponding to the LCAP's Annual Measurable Outcomes and a description of services provided in the 2019-20 LCAP and 2020-21 LCP was provided to all school stakeholder groups for analysis. Based on this information, stakeholder groups shared their recommendations about which support services should be offered in 2021-22. The school administration and Leadership Team reviewed the suggestions and selected actions to include in the new LCAP, based on prioritization of need and available resources.

## **Instructions: Introduction**

The Annual Update Template for the 2019-20 Local Control and Accountability Plan (LCAP) and the Annual Update for the 2020–21 Learning Continuity and Attendance Plan must be completed as part of the development of the 2021-22 LCAP. In subsequent years, the Annual Update will be completed using the LCAP template and expenditure tables adopted by the State Board of Education.

*For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## **Instructions: Annual Update for the 2019–20 Local Control and Accountability Plan Year**

### **Annual Update**

The planned goals, state and/or local priorities, expected outcomes, actions/services, and budgeted expenditures must be copied verbatim from the approved 2019-20 Local Control and Accountability Plan (LCAP). Minor typographical errors may be corrected. Duplicate the Goal, Annual Measurable Outcomes, Actions / Services and Analysis tables as needed.

### **Annual Measurable Outcomes**

For each goal in 2019-20, identify and review the actual measurable outcomes as compared to the expected annual measurable outcomes identified in 2019-20 for the goal. If an actual measurable outcome is not available due to the impact of COVID-19 provide a brief explanation of why the actual measurable outcome is not available. If an alternative metric was used to measure progress towards the goal, specify the metric used and the actual measurable outcome for that metric.

### **Actions/Services**

Identify the planned Actions/Services, the budgeted expenditures to implement these actions toward achieving the described goal and the actual expenditures to implement the actions/services.

### **Goal Analysis**

Using available state and local data and input from parents, students, teachers, and other stakeholders, respond to the prompts as instructed.

- If funds budgeted for Actions/Services that were not implemented were expended on other actions and services through the end of the school year, describe how the funds were used to support students, including low-income, English learner, or foster youth

students, families, teachers and staff. This description may include a description of actions/services implemented to mitigate the impact of COVID-19 that were not part of the 2019-20 LCAP.

- Describe the overall successes and challenges in implementing the actions/services. As part of the description, specify which actions/services were not implemented due to the impact of COVID-19, as applicable. To the extent practicable, LEAs are encouraged to include a description of the overall effectiveness of the actions/services to achieve the goal.

## **Instructions: Annual Update for the 2020–21 Learning Continuity and Attendance Plan**

### **Annual Update**

The action descriptions and budgeted expenditures must be copied verbatim from the 2020-21 Learning Continuity and Attendance Plan. Minor typographical errors may be corrected.

### **Actions Related to In-Person Instructional Offerings**

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to in-person instruction and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions, as applicable.

### **Analysis of In-Person Instructional Offerings**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing in-person instruction in the 2020-21 school year, as applicable. If in-person instruction was not provided to any students in 2020-21, please state as such.

### **Actions Related to the Distance Learning Program**

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to the distance learning program and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions, as applicable.

## **Analysis of the Distance Learning Program**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing distance learning in the 2020-21 school year in each of the following areas, as applicable:
  - Continuity of Instruction,
  - Access to Devices and Connectivity,
  - Pupil Participation and Progress,
  - Distance Learning Professional Development,
  - Staff Roles and Responsibilities, and
  - Supports for Pupils with Unique Needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness

To the extent practicable, LEAs are encouraged to include an analysis of the effectiveness of the distance learning program to date. If distance learning was not provided to any students in 2020-21, please state as such.

## **Actions Related to Pupil Learning Loss**

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to addressing pupil learning loss and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions, as applicable.

## **Analysis of Pupil Learning Loss**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in addressing Pupil Learning Loss in the 2020-21 school year, as applicable. To the extent practicable, include an analysis of the effectiveness of the efforts to address pupil learning loss, including for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils who are experiencing homelessness, as applicable.

## **Analysis of Mental Health and Social and Emotional Well-Being**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in monitoring and supporting Mental Health and Social and Emotional Well-Being of both pupils and staff during the 2020-21 school year, as applicable.

## **Analysis of Pupil and Family Engagement and Outreach**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges related to pupil engagement and outreach during the 2020-21 school year, including implementing tiered reengagement strategies for pupils who were absent from distance learning and the efforts of the LEA in reaching out to pupils and their parents or guardians when pupils were not meeting compulsory education requirements or engaging in instruction, as applicable.

## **Analysis of School Nutrition**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in providing nutritionally adequate meals for all pupils during the 2020-21 school year, whether participating in in-person instruction or distance learning, as applicable.

## **Analysis of Additional Actions to Implement the Learning Continuity Plan**

- In the table, identify the section, the planned actions and the budgeted expenditures for the additional actions and the estimated actual expenditures to implement the actions, as applicable. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the additional actions to implement the learning continuity plan and what was implemented and/or expended on the actions, as applicable.

## **Overall Analysis of the 2020-21 Learning Continuity and Attendance Plan**

The Overall Analysis prompts are to be responded to only once, following an analysis of the Learning Continuity and Attendance Plan.

- Provide an explanation of how the lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.
  - As part of this analysis, LEAs are encouraged to consider how their ongoing response to the COVID-19 pandemic has informed the development of goals and actions in the 2021–24 LCAP, such as health and safety considerations, distance learning, monitoring and supporting mental health and social-emotional well-being and engaging pupils and families.

- Provide an explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs (including low income students, English learners, pupils with disabilities served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness).
- Describe any substantive differences between the actions and/or services identified as contributing towards meeting the increased or improved services requirement, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496, and the actions and/or services that the LEA implemented to meet the increased or improved services requirement. If the LEA has provided a description of substantive differences to actions and/or services identified as contributing towards meeting the increased or improved services requirement within the In-Person Instruction, Distance Learning Program, Learning Loss, or Additional Actions sections of the Annual Update the LEA is not required to include those descriptions as part of this description.

## **Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan**

The Overall Analysis prompt is to be responded to only once, following the analysis of both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan.

- Describe how the analysis and reflection related to student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP, as applicable.

California Department of Education  
January 2021

# DRAFT Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
San Juan Choices Charter School	Tony Oddo	<a href="mailto:todd@sanjuan.edu">todd@sanjuan.edu</a> ; 916-979-8378

## Plan Summary 2021-22

### General Information

A description of the LEA, its schools, and its students.

Choices Charter School (“CCS” or “Choices”) is a 6-12 Independent Study School that involves parents/guardians as partners in the education of their children. A highly qualified and motivated faculty educates a diverse population of students, with the great majority being at some level of academic risk (“at-risk” students.) Choices students typically attend small classes and/or meet with a faculty member in a one-on-one setting for one to six hours each week. Students accomplish much of their learning through assignments that are completed independently, most of which are available online, under the supervision of parents/guardians, while they are at home. Founded in 1999, the school’s charter was renewed in 2004, 2009, 2014, and 2019 for five-year terms. CCS is accredited by the Western Association of Schools and Colleges (WASC). The Choices Charter campus has been closed to students since March 2020, due to COVID-19. During distance learning, curriculum continues to be available to students online 24 hours a day; class sessions are offered at their regularly scheduled times, via Zoom.

Within the Charter Schools Act, the “at-risk” student is defined as “a pupil who, because of physical, emotional, socioeconomic, or cultural factors, is less likely to succeed in a conventional educational environment.” The expression “at-risk,” when referring to CCS students, encompasses a wide range of academic difficulty; some students are simply not reaching their greatest academic potential in the traditional school format, while others are failing and/or at risk of dropping out of school altogether. CCS serves at-risk students with the belief that ALL students, given the appropriate tools, can succeed and be educated, contributing members of society. CCS is committed to providing students and parents with educational alternatives not readily available in the traditional public school environment.

The primary goal of CCS is to offer personalized educational alternatives organized around how students learn best. Due to small class sizes and one-on-one instruction, CCS students and faculty members work together in a meaningful way to address individual students’ needs and to work effectively with students’ learning styles and strengths. CCS teachers utilize subject-specific diagnostic, formative, and summative test data to identify what students have learned and to re-teach to fill the identified gaps in knowledge. Teachers customize curriculum and instruction to fit the needs of the individual, while encouraging all students to utilize and build upon their strengths, in order to meet grade-level standards and progress toward graduation. Teachers engage students in the learning process by providing relevant and memorable classroom learning experiences that involve collaborative conversation among classmates as they seek solutions to academic prompts/problems. Honors and Advanced Placement courses are offered to students who qualify for more challenging academic course work. Remedial courses and modified assignments provide extra help in target areas for students who struggle. A-G coursework and a new Career Technical Education (“CTE”) Pathway in Business & Finance support students as they become college and career ready. A variety of elective courses - offered both online and in the classroom setting – provide students with the opportunity to earn credits while exploring individual

interests and developing life skills. Of note, in recent years, CCS's popular Fine Arts Program has expanded significantly to now include Choir, Piano, Guitar, Percussion, and both Introductory and Advanced Art courses. CCS's personalized educational environment builds students' confidence, interpersonal skills, commitment to school, and engagement in learning, which leads to the accomplishment of high academic standards.

One of CCS's greatest strengths in educating students lies with the program and faculty's ability to rehabilitate learners who have lost both confidence in themselves as students and motivation to excel academically. CCS students typically re-engage in their education while at Choices, thanks to the guidance and encouragement of faculty members who meet them where they are and help them to experience incremental academic successes that build confidence and promote a sense of pride in their accomplishments. Students feel they are both seen and respected at CCS and thrive both academically and socially in a safe environment where student misbehavior and bullying are virtually nonexistent. CCS students come to feel empowered and optimistic about education and about their ability to reach academic goals and make positive changes in their lives.

Once students find success with their academics at CCS, they are supported in their decision to remain at Choices for the duration of their middle school and/or high school careers, or to return to the traditional school environment. The CCS Staff facilitates students' return to traditional schools when they are ready. This has a negative effect on test scores and data but shows that CCS's highest priority is to help students to get back on track with their education. Students who remain at Choices are provided a breadth of courses, access to standardized college-entry exams and internship/job opportunities, a supportive staff, and individualized counseling, all designed to prepare students for post-secondary academic and/or professional pursuits. Ninety-eight percent of 2020 graduates stated that they would recommend the program to other students. Forty-six percent of the graduates stated that they would not have graduated from high school if they had not attended CCS. Sixty-three percent of those graduates planned to attend college or trade school in the coming year.

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

2021 California School Dashboard data is not yet available, and sample sizes are usually so small for English Learner and Foster Youth subgroups that disaggregated data is not published. Significant swings in data for small student subgroups from year to year is common. The following data, most of which is sourced from the California School Dashboard for 2020 and previous school years, demonstrates areas of achievement for *All Students* and *Socioeconomically Disadvantaged Students* at Choices. The data is organized into the three categories highlighted by the California School Dashboard:

- Academic Performance
- Academic Engagement
- Conditions & Climate

## **Academic Performance:**

### 2019 Smarter Balanced Assessment (“SBA) Student Performance

Choices students experienced growth in Math in 2018-19 (no data available for 2019-20).

- SBA Math:

- *All Students'* proficiency increased 4.8 Points since 2018

### College & Career

Choices students experienced growth in College & Career readiness in 2019-20.

- College/Career Indicator:

- 18% of *All Students* graduated “Prepared” in 2020, up from 14% in 2019
  - 13% of *Socioeconomically Disadvantaged Students* graduated “Prepared” in 2020, up from 6% in 2019

### Local Indicators

Local Academic Indicators of Academic Performance are strong at Choices.

- Choices Charter School’s Implementation of Academic Standards: Standard Met in 2019
- 2020 Student and Parent School Satisfaction Survey results point to growing Academic Performance at Choices:
  - 96% of parents believe that their child made satisfactory progress during the previous school year (95% in 2019).

## **Academic Engagement:**

### Chronic Absenteeism

Chronic Absenteeism rates continued to drop at Choices in 2019 (no data available for 2020).

- Chronic Absenteeism:

- Chronic Absenteeism for *All Students* dropped significantly from 17% in 2018 to 12% in 2019.
  - Chronic Absenteeism for *Socioeconomically Disadvantaged Students* dropped significantly from 22% in 2018 to 16% in 2019.

## Graduation Rate

The Graduation Rate of Choices students continues to grow significantly each year.

- Graduation Rate:

- The Graduation Rate of *All Students* grew from 69% in 2019 to 73% in 2020.

- The Graduation Rate of *Socioeconomically Disadvantaged Students* grew from 68% in 2019 to 75% in 2020.

The Graduation Rates of these two student subgroups are essentially equal in each year, demonstrating that all students are served equitably at Choices.

## Local Indicators

Local Indicators of Academic Engagement are strong at Choices.

- Choices Charter School's Access to a Broad Course of Study: Standard Met in 2019

- 2020 Student and Parent School Satisfaction Survey results point to growing Academic Engagement at Choices:

- 97% of students state that their parents make sure that they do their schoolwork (95% in 2019).

- 85% of students state that they want to go to college or vocational school (83% in 2019).

- 93% of students state that they plan to graduate from Choices (89% in 2019).

- 98% of parents state that their student had the opportunity to demonstrate his/her knowledge in a variety of ways (95% in 2019).

- 95% of parents believe that teachers modify the teaching/learning process based on the results of the assessments they give to students (95% in 2019).

## **Conditions and Climate:**

### Suspension Rate

At Choices, students are very rarely suspended or expelled. No suspension data has been published on the dashboard for 2020.

- Suspension Rate:

- 0.2% of *All Students* were suspended in 2019 (0% in 2018).

- 0.5% of *Socioeconomically Disadvantaged Students* were suspended in 2019 (0% in 2018).

The Suspension Rates of these two student subgroups are essentially equal in each year, demonstrating that all students are served equitably at Choices.

## Local Indicators

Local Indicators of Conditions and Climate are strong at Choices:

- Choices Charter School's Basics: Teachers, Instructional Materials, Facilities: Standard Met in 2019
- Choices Charter School's Parent Engagement: Standard Met in 2019
- Choices Charter School's Local Climate Survey: Standard Met in 2019
- 2020 Student and Parent School Satisfaction Survey results point to improving Conditions and Climate at Choices:
  - 96% of students report that they feel safe at Choices (93% in 2019).
  - 90% of students report that they are satisfied with the social opportunities and sense of community at Choices (89% in 2019).
  - 99% of students report that the Choices staff is caring and responsive to student needs (98% in 2019).
  - 58% of students say that they have experienced less anxiety since enrolling at Choices (54% in 2019).
  - 99% of parents say that the social environment at school is positive and supportive (96% in 2019).
  - 100% of parents state that Choices Charter School provides a positive educational experience (also 100% in 2019).
  - 99% of parents believe that the facility meets the needs of the school (97% in 2019)
  - 100% of parents state that the school provides adequate staffing to support the school's program (98% in 2019).
  - 100% of parents would recommend Choices Charter to friends/family (99% in 2019).
- Senior Exit Survey data is very positive. In 2020:
  - 46% of graduates stated that they would not have graduated from high school had they not enrolled at Choices.
  - 98% of graduates would recommend the program to other students.

Choices Charter School's small, personalized learning program, which is flexible in meeting the various needs of individual students, is particularly effective at supporting ALL students in an equitable fashion. LCFF funding that allows for supplemental services that target the needs of disadvantaged student populations is helpful in achieving this equity. LCAP support services such as tutoring, college & career planning support, community enhancements, technology resources, and accommodations for mental health challenges will continue to meet a variety of important student needs.

# Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

## Academic Performance:

### 2019 Smarter Balanced Assessment (“SBA”) Student Performance

Choices students experienced declining levels of proficiency in 2018-19 and remain below standard in both ELA and Math (no data available for 2019-20).

#### - SBA ELA:

- *All Students'* proficiency dropped 21.5 points since 2018
- *Socioeconomically Disadvantaged Students'* proficiency dropped 22 points since 2018

#### - SBA Math:

- *Socioeconomically Disadvantaged Students'* proficiency dropped 9.3 points since 2018

Significant increases in scores in 2018 may have been an anomaly, which can occur in relatively small sample sizes. 2019's scores show a slight trend downward; however, the 2019 SBA scores for both subgroups in both subjects show net growth since 2017. As always, Choices strives to ensure that students score at or above standard and will continue to prioritize ELA and Math proficiency. New online curriculum in 2020-21 and plans for more frequent standards-based formative assessment in 2021-22 will support this goal.

## College & Career

Choices students remain below the state average in College & Career readiness.

#### - College/Career Indicator:

- Though 18% of *All Students* and 13% of *Socioeconomically Disadvantaged Students* graduated “Prepared” in 2020, showing significant growth since the previous year, the California State average for this figure is much higher, at 46%.

Choices is committed to growing the percentage of students who graduate “Prepared” for college and career and will focus on this objective in 2021-22 and beyond by improving student awareness of college/career readiness requirements, providing intervention when students are not on track, and expanding opportunities for students to qualify. Choices recently redefined its Graduation Outcomes to focus on college and career goals, will be implementing a seven-year pathway of guided college/career activities, will survey students about their goals twice yearly, offers a new CTE Pathway in Business & Finance, and will soon provide a second CTE Pathway option in Information & Communication Technology. Additional services and activities are frequently offered to students to inspire, engage, and support them in their long term goals process.

## **Academic Engagement:**

### Graduation Rate

The Graduation Rate of Choices students continues to grow significantly each year but remains below the state average.

#### - Graduation Rate:

-Though the Graduation Rate of *All Students* grew from 69% in 2019 to 73% in 2020 and the Graduation Rate of *Socioeconomically Disadvantaged Students* grew from 68% in 2019 to 75% in 2020, the California State average is significantly higher at 86%.

Many of our students are deficient in credits when they enroll at Choices and roughly half who eventually graduate at Choices report that they would not have graduated from high school at all, had they not enrolled at Choices. Because most students at Choices are at risk, Choices takes great pride in its growing graduation rate, while also striving to improve it to align with the California State average. An intensified focus on college and career readiness positions high school graduation as a minimum expectation of all students; with this subtle cultural shift more Choices students will graduate on time, improving this figure.

### **Conditions and Climate:**

All indicators for Conditions and Climate are strong. As students return to campus for in-person learning in Fall 2021, the CCS staff will continue to maintain strong connections with students and to intervene swiftly and collaboratively when they are struggling, with an awareness that the return to normalcy may be emotionally and academically challenging for many.

## **LCAP Highlights**

A brief overview of the LCAP, including any key features that should be emphasized.

At Choices Charter School, *Socioeconomically Disadvantaged Students*, *English Learners*, and *Foster Youth* benefit from enhanced:

- Tutoring Services
- College & Career Planning Support
- School Community Features
- Technology Resources
- Support for Students with Anxiety
- Mental Health Support

- Miscellaneous Support Services

that are funded by the LCFF and are explained in further detail in the LCAP Goals, Actions, and Services.

## Stakeholder Engagement

A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.

Feedback from all school stakeholders contributed to the creation of the 2021-22 LCAP. The following schedule of communications outlines the process that took place:

### **Advisory Council:**

4/14/21 Meeting

- Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2019 LCAP and 2020 LCP
- Feedback provided individually, via an online survey

### **Family Focus Group:**

Email sent to families on 4/26/21

- Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2019 LCAP and 2020 LCP
- Feedback provided individually, via an online survey

### **Staff:**

5/6/21 Meeting

- Presentation of data corresponding to LCAP Annual Measurable Outcomes and Actions from the 2019 LCAP and 2020 LCP
- Staff Collaborated in WASC Focus Groups and provided feedback from each group via an online survey

### **Leadership Team:**

5/13/21 Meeting

- Reviewed feedback from all school stakeholders and confirmed summary of most frequently recommended actions

### **Director and Self-Study Coordinator:**

- Reviewed summary of most frequently recommended actions and decided upon specific plans for inclusion of actions in the 2021-22 LCAP

A summary of the feedback provided by specific stakeholder groups.

Actions Most Frequently Recommended by School Stakeholders:

Formalize approach with English Learners

- Professional Development (Staff, Leadership Team)
- Appoint an EL Coordinator (Staff, Leadership Team)
- Provide separate Zoom instruction for groups of English Learners (Staff, Leadership Team)

College/Career Focus

- Career Fair/College Night (Staff, Leadership Team)
- Brown Bag Series (on-campus speakers and posters for career mentorship) (Staff, Leadership Team)
- What is College? / What is Trade School? / What is Community College? events for students first in their families to attend (Advisory Council, Staff, Leadership Team)
- Continue development of the seven-year plan for college and career readiness that includes information for trade school and community college options (Staff, Leadership Team)

Parent and Student Training & Miscellaneous Support

- Evening training sessions and Zoom meeting trainings on PLP, Pathways, and how best to support students in Independent Study (Staff, Leadership Team)
- Technology support (Staff, Leadership Team)
- Professional Development for staff to assist students with the transition back to in-person learning (Staff)
- Tutoring (offering a Zoom option) (Staff, Family Focus Group, Leadership Team)
- Mental Health Support (Staff, Family Focus Group, Leadership Team)
- Check-ins with new families (Staff, Leadership Team)
- Community Liaison (Leadership Team)
- Tutoring Coordinator (Leadership Team)

A description of the aspects of the LCAP that were influenced by specific stakeholder input.

The following changes have been made to the 2021-22 LCAP in response to specific stakeholder input:

## **Goal 1:**

### Modified:

Tutoring to include Zoom appointment option and to focus on skill-building

College & Career Family Night expanded to three events that focus on University, Trade School, and Community College applications

Career Fair to return in Fall 2022

Guidance to English Learners will be expanded to include appointment of an EL Coordinator and an ELD course

### Added:

Augmented outreach to families (LCP)

Wi-fi hotspots provided to students in need (LCP)

Reopening task force preparation per CDC protocols (LCP)

Technical support services for students struggling at home (LCP)

On-campus career speakers

Evening training sessions on PLP, Pathways, support of independent study students

New family check-in following enrollment

## **Goal 2:**

### Discontinued/Removed:

On-campus Yoga Class

### Added:

Expanded mental health services to support students as they return to in-person learning

# Goals and Actions

## Goal

Goal #	Description
1	<p><b>Improve and support student learning to close achievement gaps and ensure all students graduate college and career ready.</b></p> <p><b>Focus 1:</b> Provide professional development and support for quality first instruction leading to increased student learning (research based instructional practices which acknowledge and respect cultural and economic diversity).</p> <p><b>Focus 2:</b> Provide school-based structures and services which supply early intervention for and prevention of learning difficulties.</p> <p><b>Focus 3:</b> Provide academic support structures and services which increase rates of students graduating on time and college and career ready</p> <p><b>Focus 4:</b> Provide engaging and relevant classes and activities on campuses.</p>

An explanation of why the LEA has developed this goal.

The Choices Charter School LCAP Goals were chosen to align with the San Juan Unified School District's LCAP Goals and in an effort to close all achievement gaps between student subgroups, ensuring an equitable educational environment for all. Recent student data shows equity in Graduation Rates of *All Students* and *Socioeconomically Disadvantaged Students*. However, small achievement gaps persist in ELA and Math Proficiency (SBA scores), College/Career Readiness (CCI), and Chronic Absenteeism. Insufficient sample sizes currently prevent official tracking of English Learner and Foster Youth data.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<b>Graduation Rate of Socioeconomically Disadvantaged Students</b>  (Growth of at least 1% point per year)	75%  (2020)				78%
<b>Graduation Rate of English Learners</b>  (Growth of at least 1% point per year)	73%  (2020)				76%

<b>SBA ELA-</b> Achievement Gap between <i>Socioeconomically            Disadvantaged            Students and All            Students</i> in Percentage that Met or Exceeded Standard  (Reduction in gap by at least 1% point per year)	-6% points  (2019)			-3% points
<b>SBA ELA-</b> Achievement Gap between <i>English            Learners and All            Students</i> in Percentage that Met or Exceeded Standard  (No data/ Insufficient Sample Size. Goal is no achievement gap once sample size is large enough to track.)	0%  (2019)			0% points
<b>SBA Math-</b> Achievement Gap between <i>Socioeconomically            Disadvantaged            Students and All            Students</i> in Percentage that Met	-8% points			-5% points

<p>or Exceeded Standard (Reduction in gap by at least 1% point per year)</p>	<p>(2019)</p>				
<p><b>SBA Math-Achievement Gap between <i>English Learners</i> and <i>All Students</i> in Percentage that Met or Exceeded Standard</b> (No data/ Insufficient Sample Size. Goal is no achievement gap once sample size is large enough to track.)</p>	<p>0%</p>				<p>0% points</p>
<p><b>College Career Indicator-Achievement Gap between <i>Socioeconomically Disadvantaged Students</i> and <i>All Students</i> in Percentage that are College/Career Ready on the California School Dashboard</b> (Reduction in gap by at least 1% point per year)</p>	<p>-5% points</p>	<p>(2019)</p>			<p>-2% points</p>

<p><b>College Career Indicator-</b> Achievement Gap between <i>English Learners</i> in Percentage that are College/Career Ready on the California School Dashboard  (No data/ Insufficient Sample Size. Goal is no achievement gap once sample size is large enough to track.)</p>	<p>0% points  (2020)</p>				0% points
<p><b>Chronic Absenteeism-</b> Achievement Gap between <i>Socioeconomically Disadvantaged Students</i> and <i>All Students</i> in Percentage of Chronic Absenteeism in grades 6-8  (Reduction in gap by at least 1% point per year)</p>	<p>-5% points  (2019)</p>				-2% points
<p><b>Chronic Absenteeism-</b> Achievement Gap between <i>Socioeconomically Disadvantaged Students</i> and <i>All</i></p>	<p>0% points</p>				0% points

<p><i>Students in Percentage of Chronic Absenteeism in grades 6-8</i></p> <p>(No data/ Insufficient Sample Size. Goal is no achievement gap once sample size is large enough to track.)</p>					
		(2019)			

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Tutoring	<ul style="list-style-type: none"> <li>Continue existing tutoring services. Include a Zoom tutoring option. Focus on skill-building. (+25 Tutor hours per week estimated)</li> <li>Continue providing additional Math tutoring in Middle School, based on need, site capacity, and tutor availability. +4 Tutor hours a week</li> <li>Continue +5 Assistant Director hours a week to implement a system of assigning students to specific tutoring locations and monitoring student activity.</li> <li>Tutor prioritizing Students with Disabilities (providing on-site and online tutoring). +15 Tutor hours per week</li> </ul>	\$32,473.70	Y
2	College & Career Planning Support	<ul style="list-style-type: none"> <li>Provide students and families with three College &amp; Career presentations per year. Focus on University, Trade School, and Community College applications. Promote events via automated phone message, ParentSquare email, and class announcements by Faculty. +30 Counselor hours per year</li> <li>Maintain a four-year approach-to-college timeline on the school website. +2 Counselor hours per year</li> <li>Advertise and provide counseling support by appointment for help with college research and applications. +20 Counselor hours per year</li> </ul>	\$8,793.50	Y

		<ul style="list-style-type: none"> <li>• Develop second CTE Pathway in Information &amp; Communication Technology. +4 Faculty hours per week</li> <li>• Develop and begin implementation of a seven-year program to promote college/career readiness at each high school grade level. +40 Counselor hours per year</li> <li>• Prepare for on-campus Career Fair in Fall 2022. +5 Community Liaison hours per week</li> <li>• Host on-campus speakers who will share information about their professions and the entrance requirements in their fields. Posters about guest speakers to be featured around the school. +40 Counselor hours per year</li> </ul>		
3	Community Enhancements	<ul style="list-style-type: none"> <li>• Continue to encourage <i>English Learners</i> to enroll in on-campus electives and to participate in extracurricular activities.</li> <li>• Continue to add at least one extra-curricular activity each year. +2 Staff hours per week</li> <li>• Provide at least four field trip experiences: 6<sup>th</sup>, 7<sup>th</sup>, 8<sup>th</sup>, and 9<sup>th</sup> grade (possibly 11<sup>th</sup> grade). +80 Faculty hours per year</li> <li>• Appointment of an EL Coordinator who will oversee English Learner support and teach an ELD course. +5 Faculty hours per week</li> <li>• Continuation of augmented outreach to families initiated by campus closure in 2020-21. +25 Faculty hours per week</li> <li>• Task force preparation for safe campus reopening, aligned with CDC protocols. +40 Faculty hours per year</li> </ul>	\$3,761.65	Y
4	Technology Resources	<ul style="list-style-type: none"> <li>• Continue to upgrade technology as needed.</li> <li>• Advertise low-cost internet to families in need.</li> <li>• Provide Wi-fi hotspots for students in need.</li> <li>• Provide laptops on loan for students without computers at home.</li> <li>• Provide technical support for students at home. +5 Assistant Director hours per week</li> </ul>	\$32,988.83	Y
5	Miscellaneous Support	<ul style="list-style-type: none"> <li>• Continue to track student data that supports program modifications to target student needs. +40 Self-Study Coordinator hours per year</li> <li>• Provide annual training of staff and administration on SBA administration. +25 Faculty hours per year</li> <li>• Continue to provide intervention services for students who struggle academically and/or socially. +Full-time Community</li> </ul>	\$189,645.00	Y

	<p>Liaison, +18 Counselor hours per week, +9 Assistant Director hours per week</p> <ul style="list-style-type: none"> <li>• Develop and provide additional parent training on online curriculum system during student registration process. +5 Assistant Director hours per week</li> <li>• Provide four in-person, evening training sessions for parents: use of School Pathways, PLP, and best practices for supporting an independent study student. +40 Director hours per year</li> <li>• Advisory Teachers will check-in with new families shortly after enrollment to offer support, answer questions, and introduce a main point of contact at the school. +80 Faculty hours per year</li> </ul>	
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## Goal Analysis 2019-20

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

### Actions/Services Not Implemented:

Due to COVID-19 Campus Closure, four field trip opportunities were not provided in 2019-20.

New .5 FTE Counselor was not hired.

SBA Administration Training was not provided in 2020 due to COVID-19 cancellation of standardized testing

Professional Development on Dropout Prevention was not provided due to COVID-19 Campus Closure

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

In 2019-20, Faculty hours were diverted from other activities to focus on vigilant student outreach and technology support designed to prevent learning loss during distance learning at the end of the school year.

An explanation of how effective the specific actions were in making progress toward the goal.

Available data for 2019-20 Annual Measurable Outcomes points to great success: The Graduation Rate grew for *All Students* from 69% in 2019 to 73% in 2020 and for *Socioeconomically Disadvantaged Students* from 68% in 2019 to 75% in 2020; College and Career Readiness grew for *All Students* from 14% in 2019 to 18% in 2020 and for *Socioeconomically Disadvantaged Students* from 6% to 13%.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Tutoring will likely take place more often on Zoom in the coming years, as the Staff has learned that some students feel more comfortable learning from a distance. English Learners will be supported in a more academic setting, via a new ELD course, based on the experience and recommendation of new Faculty. As the Graduation Rate has improved dramatically in recent years, Professional Development on Dropout Prevention has been tabled. Because a greater commitment to student outreach was believed to be extremely helpful in reducing learning loss during distance learning, it will be continued with a return to in-person learning. Wi-fi hotspots and technology support services were important tools in ensuring equitable access to curriculum from students' homes during distance learning and will continue to be provided.

**A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.**

# Goal

Goal #	Description
2	<p><b>Foster a respectful, collaborative and reflective school culture that ensures academic success and social/emotional well-being of each student.</b></p> <p><b>Focus 1:</b> Expand health and social/emotional support services and interventions to students and their families. <b>Focus 2:</b> Increase the voice of parents and students to ensure feedback loops on key initiatives and issues. <b>Focus 3:</b> Improve the collaborative culture throughout the school among staff, students, families, and community.</p>

An explanation of why the LEA has developed this goal.

The Choices Charter School LCAP Goals were chosen to align with the San Juan Unified School District's LCAP Goals and in an effort to close all achievement gaps between student subgroups, ensuring an equitable educational environment for all. School surveys show that *All Students* and *Students with Disabilities* feel less anxious once enrolled at Choices, suggesting equitable experiences across various students subgroups. An overwhelming majority of students report that they feel safe at Choices. Choices recognizes that students learn best when they feel safe and well and that the program's ability to meet these needs is a hallmark of its success. CCS seeks to continue to support students' social/emotional needs in an equitable fashion, ensuring equal access to education for all.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
<b>Special Education Attitude Survey-</b> Percentage of <i>Students with Disabilities</i> surveyed at the end of each school year who reported that they felt less anxiety since enrolling at Choices (Growth of at least 1% point per year)	64%  (2020)				67%
<b>Student School Satisfaction Survey-</b> Percentage of <i>All Students</i>	58%				61%

returning in fall, each year, who reported that they felt less anxiety since enrolling at Choices  (Growth of at least 1% point per year)	(2020)				
<b>Student School Satisfaction Survey-</b> Percentage of <i>All Students</i> returning in fall, each year, who reported that they felt safe on campus the previous year  (Maintain figure at 90% or higher)	96%  (2020)				90%

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Identify, Support, and Track Progress of Students with Anxiety	<ul style="list-style-type: none"> <li>Implement process to identify, support, and track academic progress of <i>Students with Disabilities</i> who struggle with anxiety. +5 Self-Study Coordinator hours per year, +5 Resource Specialist hours per year</li> <li>Implement process to identify, support, and track academic progress of <i>All Students</i> who struggle with anxiety. +8 Self-Study Coordinator hours per year</li> </ul>	\$ 3,000.00	Y
2	Expanded Mental Health Support to Support Students' Return to In-Person Learning	<ul style="list-style-type: none"> <li>Vigilant outreach to students who are struggling academically or emotionally. Counselor and Community Liaison to provide counseling, refer to tutoring services, and/or refer to counseling services through SJUSD or local community agencies. +5 Counselor hours per week, +5 Community Liaison hours per week</li> </ul>	\$23,040.00	Y

## Goal Analysis 2019-20

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Actions/Services Not Implemented:

On-site yoga class was not offered

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

The budgeted expenditures for an on-site yoga class were ultimately diverted to provide additional Counselor support of students struggling during the campus closure in Spring 2020.

An explanation of how effective the specific actions were in making progress toward the goal.

2020 data related to the Annual Measurable Outcomes for this goal suggests that efforts to preserve students' sense of well-being and subsequent engagement in learning were successful. School surveys show that, in 2020, 64% of *Students with Disabilities* experienced less anxiety since enrolling at Choices (54% in 2019) and 58% of *All Students* experienced less anxiety since enrolling at Choices (54% in 2019).

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Based on difficulty finding yoga instructors who are available to work within the budget and schedule constraints at Choices, an on-campus yoga class has been tabled. A new metric related to students' sense of safety on campus has been added to broaden the measure of students' well-being, especially as students may have greater safety concerns as they return to in-person classes at the close of a pandemic.

**A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.**

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [LCAP Year]

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
5%	\$222,201.88

The Budgeted Expenditures for Actions identified as Contributing may be found in the Increased or Improved Services Expenditures Table.

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

### **2021-22 Actions/ Services:**

**Tutoring:** Additional tutoring targets needs of students who do not receive help at home, who have special learning needs/disabilities, and/or who require additional assistance with English Language Acquisition. 2020-21 tutoring services will be expanded to include tutoring via Zoom, serving students from a distance when they have transportation difficulties or other responsibilities in the home that prevent them from leaving. An emphasis on skill-building will guide tutoring sessions. The Assistant Director will oversee student tutoring on campus, assisting in the direction of students to locations and tutors that work well for them. Some tutoring resources will also focus primarily on Math support for Middle School Students.

**College & Career Planning Support:** On-campus University, Trade School, and Community College presentations will be offered to all students but will serve perhaps most importantly the students from families whose parents have not attended post-secondary schools locally and are less able to guide their students in the application process. Presentations are offered to students and their families in the evenings, in an effort to include all families, including those who work during school hours. College & Career information on the CCS website brings resources into the family home. An on-campus Counselor supports students and families with college research and assistance with applications at no additional charge. A new Career Technical Education (CTE) Pathway in Business & Finance debuted in Fall 2018. A second CTE Pathway in Information and Communication Technology will debut in Spring 2022. A-G courses and an expanding availability of Advanced Placement Courses supports students in becoming college and career ready. Beginning in 2021-22, students will be guided toward college and career readiness at each grade level, 6-12, with projects tailored to specific age groups incorporated into English courses. On-campus speakers, in addition to grade-level field trips and the Sacramento Speaker Series, will introduce students to various professions that are perhaps new to them, sparking interests and engaging them in their education. A return of the on-campus Career Fair in Fall 2022 will connect community representatives from post-secondary institutions with students to explore realistic options.

**Community Enhancements:** Each year, CCS expands its elective and extracurricular offerings, in an effort to more effectively engage all students in school. English Learners, in particular, are encouraged to enroll in elective courses and participate in extracurricular activities, as a means of improving their English Language skills through peer interaction. In order to further engage students, in 2021-22, CCS will

continue to offer grade-level field trips, expanding to include at least four grades. Field trips will be designed to expose students, particularly those who are disadvantaged, to new experiences. All services are offered, free of charge. In 2021-22, an EL Coordinator will guide more formal intervention for English Learners and will teach an ELD course. Augmented outreach to families of struggling students was essential in preventing learning loss during the campus closure and will continue with in-person learning. A task force will oversee a return to campus for students in alignment with CDC protocols.

**Technology Resources:** Annual technology upgrades support student learning in the classroom and in the computer lab and allow for the administration of computerized exams. In 2021-22, CCS will continue to refer families in need to a provider that offers discounted internet service rates to families who qualify for Free & Reduced Lunch services. Laptops will also be available for loan; the supply of computers available for this purpose will grow each year as new models are purchased for testing and classroom use. Wi-fi hotspots will be provided where necessary. And, technical support will be available to students who are accessing curriculum from home. Every effort will be made to ensure that technology is available to students, regardless of financial need or language barrier.

**Miscellaneous Support:** At CCS, students in targeted subgroup populations are supported through thoughtful course enrollment, academic counseling, and formal interventions when students are struggling. Student data is collected and analyzed on a regular basis; changes in curriculum, instruction, or program format are made to address areas of need. The CCS Staff is trained on administration of standardized exams to ensure that students are afforded a comfortable testing environment that can be tailored, in some cases, to students' individual needs. Student intervention services assist students who struggle academically and/or socially. In 2021-22, additional resources will be devoted to supporting parents as they support their students, through more extensive training during the registration process and in the evenings throughout the year. In 2021-22, Advisory Teachers will check in with new families shortly after students begin school, introducing themselves as a main contact for the family, answering questions, and providing helpful guidance.

**Identify, Support, and Track Progress of Students with Anxiety:** Because many of CCS's students with anxiety have Individualized Education Plans, CCS developed and piloted a system of identifying, supporting, and tracking the progress of students with anxiety in the *Students with Disabilities* subgroup first. In 2017-18, this process was expanded into the general student population in an effort to more effectively reach all students who are struggling. In August 2018, the CCS Staff was formally trained by an anxiety specialist. The CCS program is well-suited to welcome students with anxiety, thanks to the flexible nature of the independent study model and the knowledgeable and compassionate Staff. The CCS Staff seeks to continue to increase the percentage of students who report that their anxiety levels are lower since enrolling at Choices through compassion and flexibility.

**Expanded Mental Health Support for Students' Return to In-Person Learning:** The CCS Staff will continue to focus on vigilant outreach to students who are struggling academically or emotionally as they transition back to in-person learning in Fall 2021. The Counselor and Community Liaison will assist students with referrals to free tutoring, free counseling, or referrals to SJUSD or other community counseling services, as needed.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

#### **Fall 2020 % of Students in Targeted Subgroups:**

Socioeconomically Disadvantaged Students: 44%

English Learners: 4%

## Foster Youth: 2%

At Choices, students in disadvantaged student subgroups comprise approximately half of total school enrollment. All LCAP services are designed to support *All Students* but are targeted in particular to serve those who may have fewer opportunities due to disabilities, financial challenges, language barriers, and/or familial instability. CCS seeks to make academic content, instruction, school community, mental health support, and college & career services accessible to all students in an equitable fashion.

## Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$2,980,858.00	\$333,525.00	\$5,252.00	\$116,427.00	\$3,436,062.00

Totals:	Total Personnel	Total Non-personnel
Totals:	\$2,622,898.00	\$813,164.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Federal Funds	Total Funds
1	1	Tutoring	Low SES	\$26,474.00	\$4,000.00	\$2,000.00	\$32,474.00
1	2	College & Career Planning Support	Low SES	\$4,244.00	\$2,450.00	\$2,100.00	\$8,794.00
1	3	Community Enhancements	Low SES	\$3,762.00			\$3,762.00
1	4	Technology Resources	All	\$10,901.00	\$22,088.00		\$32,989.00
1	5	Miscellaneous Support	All	\$137,145.00	\$52,500.00		\$189,645.00
2	1	Identify, Support, and Track Progress of Students with Anxiety	All	\$3,000.00			\$3,000.00
2	2	Expanded Mental Health Support to Support Students' Return to In-Person Learning	All	\$6,540.00	\$16,500.00		\$23,040.00

# Instructions

[Plan Summary](#)

[Stakeholder Engagement](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires LEAs to engage their local stakeholders in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have ten state priorities). LEAs document the results of this planning process in the Local Control and Accountability Plan (LCAP) using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (*California Education Code [EC] 52064(e)(1)*). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. Local educational agencies (LEAs) should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Stakeholder Engagement:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful stakeholder engagement (*EC 52064(e)(1)*). Local stakeholders possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC 52064(b)(4-6)*).

- o Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC 52064(b)(1) & (2)).
- o Annually reviewing and updating the LCAP to reflect progress toward the goals (EC 52064(b)(7)).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with stakeholders that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a stakeholder engagement tool.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in EC sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for stakeholders and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing, but also allow stakeholders to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse stakeholders and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and stakeholder engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard, how is the LEA using its budgetary resources to respond to student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics or a set of actions that the LEA believes, based on input gathered from stakeholders, research, and experience, will have the biggest impact on behalf of its students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

# Plan Summary

## Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

## Requirements and Instructions

**General Information** – Briefly describe the students and community. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, stakeholder input, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year’s LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Stakeholder Engagement

### Purpose

Significant and purposeful engagement of parents, students, educators, and other stakeholders, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such stakeholder engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC 52064(e)(1)*). Stakeholder engagement is an ongoing, annual process.

This section is designed to reflect how stakeholder engagement influenced the decisions reflected in the adopted LCAP. The goal is to allow stakeholders that participated in the LCAP development process and the broader public understand how the LEA engaged stakeholders and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the stakeholder groups that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP. Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective stakeholder engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

### Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for stakeholder engagement in the LCAP development process:

#### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.

- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.
- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.”

Describe the stakeholder engagement process used by the LEA to involve stakeholders in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required stakeholder groups as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with stakeholders. A response may also include information about an LEA’s philosophical approach to stakeholder engagement.

**Prompt 2:** “A summary of the feedback provided by specific stakeholder groups.”

Describe and summarize the stakeholder feedback provided by specific stakeholders. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from stakeholders.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific stakeholder input.”

A sufficient response to this prompt will provide stakeholders and the public clear, specific information about how the stakeholder engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the stakeholder feedback described in response to Prompt 2. This may include a description of how the LEA prioritized stakeholder requests within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by stakeholder input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

## Goals and Actions

### Purpose

Well-developed goals will clearly communicate to stakeholders what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to stakeholders and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- Focus Goal: A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- Broad Goal: A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- Maintenance of Progress Goal: A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

## ***Focus Goal(s)***

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with stakeholders. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

## ***Broad Goal***

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

## ***Maintenance of Progress Goal***

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with stakeholders, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

## ***Measuring and Reporting Results:***

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g. high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–2021 outcomes on some

metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g. graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023-24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023-24)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> .

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations, Title 5 [5 CCR] Section 15496(b)* in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in EC Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

## **Goal Analysis:**

Enter the LCAP Year

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures. Minor variances in expenditures do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for stakeholders. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

## **Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students**

### **Purpose**

A well-written Increased or Improved Services section provides stakeholders with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improved services for its unduplicated students as compared to all students and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of stakeholders to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

### **Requirements and Instructions**

This section must be completed for each LCAP year.

When developing the LCAP in year 2 or year 3, copy the “Increased or Improved Services” section and enter the appropriate LCAP year. Using the copy of the section, complete the section as required for the relevant LCAP year. Retain all prior year sections for each of the three years within the LCAP.

**Percentage to Increase or Improve Services:** Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**Increased Apportionment based on the enrollment of Foster Youth, English Learners, and Low-Income Students:** Specify the estimate of the amount of funds apportioned on the basis of the number and concentration of unduplicated pupils for the LCAP year.

**Required Descriptions:**

**For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7% lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action(s))

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100% attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

## For School Districts Only:

### Actions Provided on an LEA-Wide Basis:

**Unduplicated Percentage > 55%:** For school districts with an unduplicated pupil percentage of 55% or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

**Unduplicated Percentage < 55%:** For school districts with an unduplicated pupil percentage of less than 55%, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

### Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40% or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40% enrollment of unduplicated pupils:**  
Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**“A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.”**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

## Expenditure Tables

Complete the Data Entry table for each action in the LCAP. The information entered into this table will automatically populate the other Expenditure Tables. All information is entered into the Data Entry table. Do not enter data into the other tables.

The following expenditure tables are required to be included in the LCAP as adopted by the local governing board or governing body:

- Table 1: Actions
- Table 2: Total Expenditures
- Table 3: Contributing Expenditures
- Table 4: Annual Update Expenditures

The Data Entry table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included.

In the Data Entry table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action’s number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.

- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering “All”, or by entering a specific student group or groups.
- **Increased / Improved:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services; OR, type “No” if the action **is not** included as contributing to meeting the increased or improved services.
- If “Yes” is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e. districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools”. If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans”. Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year”, or “2 Years”, or “6 Months”.
- **Personnel Expense:** This column will be automatically calculated based on information provided in the following columns:
  - **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
  - **Total Non-Personnel:** This amount will be automatically calculated.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e. base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.

- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-3

**MEETING DATE:** 06/22/2021

**SUBJECT:** California Voting Rights Act Update

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Legal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board receive an update regarding the California Voting Rights Act.

**RATIONALE/BACKGROUND:**

On March 10, 2020, the board adopted Resolution No. 2982, declaring its intent to transition from at-large to by-trustee area board elections, where each board member must reside within the designated trustee-area boundary, and is elected only by the voters in that trustee area. On March 31, 2020, the district's demographer presented information on the process and potential criteria for drawing the trustee-area boundary maps. At the April 14, 2020, meeting, the superintendent pulled the presentation and the second of two statutorily required hearings to evaluate the Governor's Executive Order N-48-20, signed April 9, 2020, and the effect it would have on the district's transition process. At the April 28, 2020, meeting, the board adopted Resolution No. 2991, declaring an intent to temporarily postpone hearings related to the board's transition to by-trustee area elections based on Executive Order N-48-20. On Friday, June 11, 2021, the Governor executed Executive Order N-08-21, which stated "The following provisions [which include [Executive Order N-48-20](#)] shall remain in place and shall have full force and effect through June 30, 2021, upon which time they will expire subject to individual conditions described in the enumerated paragraphs."

**ATTACHMENT(S):**

A: Timeline for Transition to By-Trustee Area Elections

**BOARD COMMITTEE ACTION/COMMENT:**

Board of Education: 11/17/2020 (CVRA Update)  
Board of Education: 4/28/2020 (CVRA Update)  
Board of Education: 4/14/2020 (CVRA Update)  
Board of Education: 3/31/2020 (CVRA Update)  
Board of Education: 3/24/2020 (CVRA Pre map Public Hearing No. 1)  
Board of Education: 3/10/2020 (CVRA Update)  
Board of Education: 6/8/2021 (CVRA Update)

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet 06/01/2021, 06/08/2021, 06/14/2021

**PREPARED BY:** Linda C. T. Simlick, General Counsel *LTS*

**APPROVED BY:** Kent Kern, Superintendent of Schools *KK*

**San Juan Unified School District**  
**Timeline for Transition to By-Trustee Area Elections**  
*(Updated on 6.15.21)*

**The following assumptions were made in preparing this outline:**

- Other than the statutory deadlines that are noted below, this timeline is for illustrative purposes only and will need to be coordinated amongst the demographer, the District and legal counsel to match calendars. Any change or delay in the actions listed below may affect these estimated dates.
- The District intends to restart the process by calling a special meeting on July 1, 2021, in light of the Governor's recent Executive Order N-08-21 (which states that the safe harbor timelines tolled in Executive Orders N-34-20 and N-48-20, would "remain in place and shall have full force and effect through June 30, 2021, upon which they will expire . . .").
- The District will submit an approved map and Resolution to the Sacramento County Committee ("County Committee") on School District Organization, who will agree to hear the proposal prior to August 10, 2021.

**Key:**

- **Red font** indicates a statutory deadline.
- **Yellow highlight** indicates statutorily required public hearing.
- **Green highlight** indicates a special meeting.

Date	Action
July 1, 2021  <b>(Special Board Meeting)</b>  <b>Pre-map public hearing #2</b>	Pre-map public hearing #2 (second hearing prior to drawing maps) <sup>1</sup> , discuss criteria and potential increase of board from 5 to 7 members. Adopt resolution clarifying the criteria demographer will consider when preparing draft maps.
July 2 - July 6, 2021	Demographer prepares multiple trustee area map options.
July 6, 2021	Last day to publish at least one draft map prior to July 13, 2021 public hearing. <sup>2</sup>
July 13, 2021  <b>(Special Board Meeting)</b>  <b>Map review public hearing #1</b>	Map review public hearing #1 (first hearing to consider proposed maps). <sup>3</sup> Demographer presentation regarding proposed maps.
July 13 – July 20, 2021	Demographer modifies trustee area map options if changes requested by Board.
July 6 - July 26, 2021	Community input meetings
July 20, 2021	If new maps drawn, last day to publish at least one draft map prior to July 27, 2021 public hearing. <sup>4</sup>
July 27, 2021  <b>(Special Board Meeting)</b>  <b>Map review public hearing #2</b>  <b>&amp;</b>  <b>Map adoption hearing</b>	Map review public hearing #2 (second hearing to consider proposed maps) and adoption of <i>Resolution Initiating a Proposal to the Sacramento County Committee on School District Organization for the Adoption of By-trustee Area Elections</i> .
July 28, 2021	Submit final map to County Committee for consideration. (Education Code section 5019.)

<sup>1</sup> Elections Code section 10010, subd. (a)(1).

<sup>2</sup> Elections Code section 10010, subd. (a)(2).

<sup>3</sup> Elections Code section 10010, subd. (a)(2).

<sup>4</sup> Elections Code section 10010, subd. (a)(2).

Date	Action
No later than August 10, 2021	County Committee Hearing and action to approve or deny District's proposal. <sup>5</sup>
September 31, 2021 <i>(estimate)</i>	Federal Census data received by the state of California. <sup>6</sup>
October 2021 <i>(estimate)</i>	California reviews Census data and makes any necessary adjustments.
November 2021 <i>(estimate)</i>	2020 Census data made available to the public. District's demographer analyzes the new data and prepares redistricting study to determine whether population balance requires boundary adjustments. <sup>7</sup>
December 2021 - February 2022	If readjustment is required, Board reviews potential map options to meet population balance requirements. <ul style="list-style-type: none"> <li>• <i>Optional:</i> community meetings</li> <li>• <i>Optional:</i> public hearings to consider maps<sup>8</sup></li> </ul>
December 2021- February 2022 (But no later than February 28, 2022) <sup>9</sup>	District adopts map rearranging trustee area boundaries to meet appropriate population balance based on 2020 Census data.
November 2022	Elections for by-trustee area seats begins.
November 2024	Elections for by-trustee area seats continue.

<sup>5</sup> Education Code section 5019.

<sup>6</sup> Federal law requires 2020 Census data to be processed and sent to the individual states as “expeditiously as possible,” but no later than March 31, 2021. However, due to COVID-19-related delays, the Census Bureau has indicated that they anticipate that this deadline will be delayed until at least September 30, 2021

<sup>7</sup> Pursuant to Education Code section 5019.5, once a district has established by-trustee area elections, it is obligated to re-examine its trustee area boundaries after the release of every federal decennial Census. In some instances, the District will be required to readjust the boundaries to ensure population balance.

<sup>8</sup> Unlike the initial process to transition to by-trustee area elections, the “Post Census” readjustment process does not have any specific requirements regarding public hearings or community outreach. However, we generally recommend that our school districts develop a public outreach plan that best suits its community, staff and Board.

<sup>9</sup> Education Code section 5019.5.

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-4

**MEETING DATE:** 06/22/2021

**SUBJECT:** Adoption of 2021-2022 Budget

**CHECK ONE:**

- |                   |                                     |
|-------------------|-------------------------------------|
| For Discussion:   | <input type="checkbox"/>            |
| For Action:       | <input checked="" type="checkbox"/> |
| Report:           | <input type="checkbox"/>            |
| Workshop:         | <input type="checkbox"/>            |
| Recognition:      | <input type="checkbox"/>            |
| Emergency Action: | <input type="checkbox"/>            |

**DEPARTMENT:** Fiscal Services

**ACTION REQUESTED:**

The superintendent is recommending that the board:

- a) Adopt the San Juan Unified School District 2021-2022 budget, including the approval of:
  1. the Education Protection Account spending plans for the district and Choices Charter School,
  2. the excess reserves in the ending fund balance, and
  3. the district staffing standards, and
- b) Approve the revisions to the 2020-2021 budget.

**RATIONALE/BACKGROUND:**

Proposition 30 and Proposition 55 require the use of Education Protection Account (EPA) funds be determined by the governing board at an open public meeting. This requirement may be satisfied at a regularly scheduled meeting, which could be the annual budget adoption meeting.

In accordance with Education Code section 42127, the Board of Education shall hold a public hearing and adopt the budget for the subsequent fiscal year. Not later than five days after that adoption or by July 1, whichever occurs first, the governing board shall file that budget with the county superintendent of schools. That budget and supporting data shall be maintained and made available for public review. In accordance with Assembly Bill 97 (Chapter 47/2013), for the 2015-2016 fiscal year, and each fiscal year thereafter, the governing board of the school district shall not adopt a budget before the governing board of the school district adopts a local control accountability plan, if an existing Local Control and Accountability Plan is not effective for the budget year.

The board shall not adopt a budget that does not include the expenditures necessary to implement the local control accountability plan or the annual update to a local control and accountability plan that is effective during the subsequent fiscal year. On June 8, 2021, the 2021-2022 budget document, including staffing standards, was presented to the board, and a public hearing was held. At the budget adoption public hearing, per Education Code section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties was provided. Prior to the adoption of the budget, the board is required to approve the Local Control and Accountability Plan.

**ATTACHMENT(S):**

A: 2021-2022 Budget Book with 2020-2021 Estimated Actuals

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Board of Education: 06/08/2021

Superintendent's Cabinet: 06/01/2021, 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ \_\_\_\_\_ N/A

Additional Budget: \$ \_\_\_\_\_ N/A

Funding Source: \_\_\_\_\_ N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  Ongoing **LCAP/STRATEGIC PLAN:**

Goal: \_\_\_\_\_ N/A Focus: \_\_\_\_\_ N/A

Action: \_\_\_\_\_ N/A

Strategic Plan: \_\_\_\_\_ N/A

**PREPARED BY:**

Fil Duldulao, Director, Fiscal Services

Kent Stephens, Deputy Superintendent

JCS

**APPROVED BY:**

Kent Kern, Superintendent of Schools

KK

# San Juan Unified School District

## 2021-22 BUDGET with 2020-21 Estimated Actuals and Multi-year Projections

**Presented to the Board of Education  
June 8, 2021**



**3738 Walnut Avenue  
Carmichael, CA 95608  
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**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**2021-22 ADOPTED BUDGET**  
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## **Superintendent's Message**

San Juan Unified's mission to empower all in our inclusive learning community, and to contribute and thrive in our radically evolving world, must be guided by careful fiscal management that allows us to make strategic investments in the efforts that will most impact students.

We have been fortunate to receive Elementary and Secondary School Emergency Relief (ESSER) funds, as well as one-time state funds, that will support student learning over the next several years, with a focus on supporting in-person instruction and combating student learning loss that occurred during the pandemic. Enrichment and recovery instructional programs will be put into place across the district to support our students' academic and social-emotional growth.



San Juan Unified will continue to exercise caution and flexibility in long-term fiscal planning. By working together, we will identify and prioritize the needs of our students so that we can effectively reduce expenses in some areas while thoughtfully and carefully investing in critical needs.

This document provides detailed information about our annual budget to help you see how our financial resources have been allocated in support of our programs. For the latest budget information, please be sure to visit our website at [www.sanjuan.edu/budget](http://www.sanjuan.edu/budget).

Thank you for being a part of our community and a voice in helping our schools succeed.

Sincerely,

A handwritten signature in black ink that reads "Kent Kern".

Kent Kern  
Superintendent of Schools

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## OVERVIEW AND INTRODUCTION

### FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. This document reflects audited figures for 2019-20, estimated actuals for 2020-21, adopted budget for 2021-22 and multi-year projections for 2022-23 and 2023-24.

### DISTRICT MISSION

Valuing diversity and excellence, the San Juan Unified School District's mission is to educate and inspire each student to succeed and responsibly contribute to a radically evolving world by providing innovative, rigorous, student-focused instruction and programs in a safe, caring, and collaborative learning community.

### SHARED BELIEFS

We Believe That:

- Every person is unique and has equal worth.
- Everyone can and will learn.
- People learn in different ways and at varied paces.
- Education is the shared responsibility of students, families, teachers, staff and community.
- Quality education expands opportunities throughout a person's life.
- Challenging people to meet high expectations leads to exceptional learning and remarkable results.
- Nurturing relationships and healthy environments are necessary for individuals to thrive.
- Diversity is a valuable asset that strengthens and enriches our community.
- Personal development and community well-being depend on individual responsibility.
- Everyone benefits when people willingly contribute to the well-being of others.
- Honesty and integrity are essential to build trusting relationships.
- Access to quality public education is essential to our democracy.

## CORE COMMITMENTS

- Prioritize resources to close achievement gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances ongoing revenues and expenditures to avoid a structural deficit.
- Preserve an ending fund balance that ensures integrity and stability of the district.

## CORE MESSAGES

- Governor Newsom released his revised 2021-22 budget on May 14th. It includes an unprecedented amount of investment in public education, using one-time and on-going funds. The governor missed an opportunity to fully pay off deferrals and provide relief for pension and unemployment insurance rates.
- The proposal includes a 5.07% “Super COLA” (2.31% for 2020-21 and 1.70% for 2021-22 and an additional 1.00%) and estimates \$17.7 billion in surplus Proposition 98 funds for the three-year period, 2019-22.
- Planning factors used to prepare the 2020-21 budget are based on guidance received from various state sources, including the Department of Finance (DOF), the Legislative Analyst’s Office (LAO), Sacramento County Office of Education (SCOE) and others. State budget negotiations are not complete.
- San Juan USD will receive considerable one-time funds from state and federal sources to be spent during the next few years. Details will be described in the document.
- Budget estimates do not include the costs of recent collective bargaining agreements.
- The district will not be eligible for concentration grant funds in 2021-22
- The district will continue to exercise caution and flexibility in long-term fiscal planning.

## SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district's long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

- Re-evaluate spending priorities to address student achievement and begin new initiatives only if long-term solvency can be maintained (avoid cycles of additions and reductions).
- Strategically invest stimulus funds to help students recover learning loss, provide wrap-around supports and reduce future operational costs.
- Exercise caution and maintain flexibility in collective bargaining process. Neighboring districts have widely divergent levels of funding. Consider increases to pension rates, rising health care costs, and the implementation of the Affordable Care Act (ACA).
- Maintain reserves greater than the minimum requirement.
- Support on-going expenditures with on-going revenues.

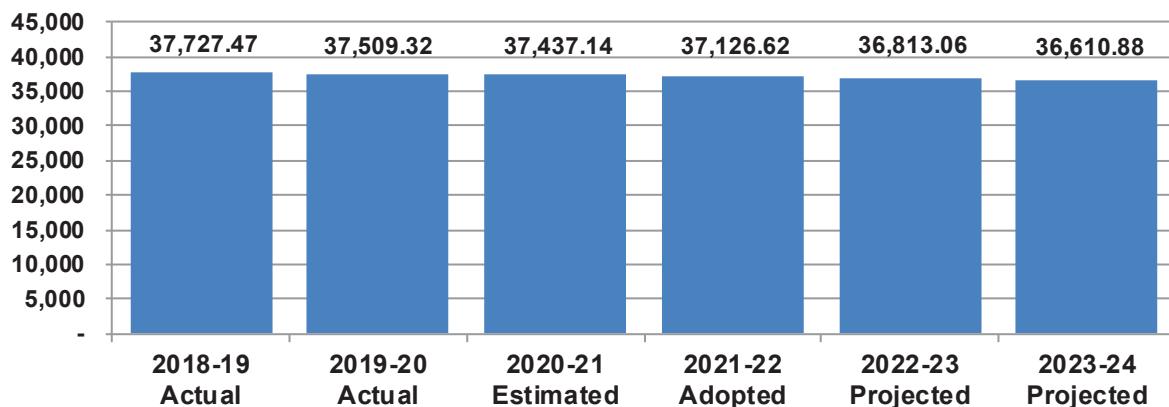
## PROPOSITION 55 AND THE EDUCATION PROTECTION ACT (EPA)

Proposition 55 was passed by voters in November 2016. It extends the temporary personal income tax increase first enacted by Proposition 30. While the higher tax rates for high-income earners will be extended for an additional 12 years (through 2030), the sales tax increase expired at the end of 2016. The EPA is used to fund instructional costs listed on pages 241 (Fund 01) and 242 (Fund 09) of the budget document.

## STATE FUNDING AND AVERAGE DAILY ATTENDANCE

California funds schools based on student attendance, also known as Average Daily Attendance (ADA). A student attending every day would equal one ADA. ADA is not the same as enrollment, which is the number of students officially enrolled in district schools. Average Daily Attendance is used to calculate a district's proportionate share of state revenue from resources such as; the Local Control Funding Formula (LCFF), Special Education, and Lottery funds.

**San Juan Unified School District Funded ADA**



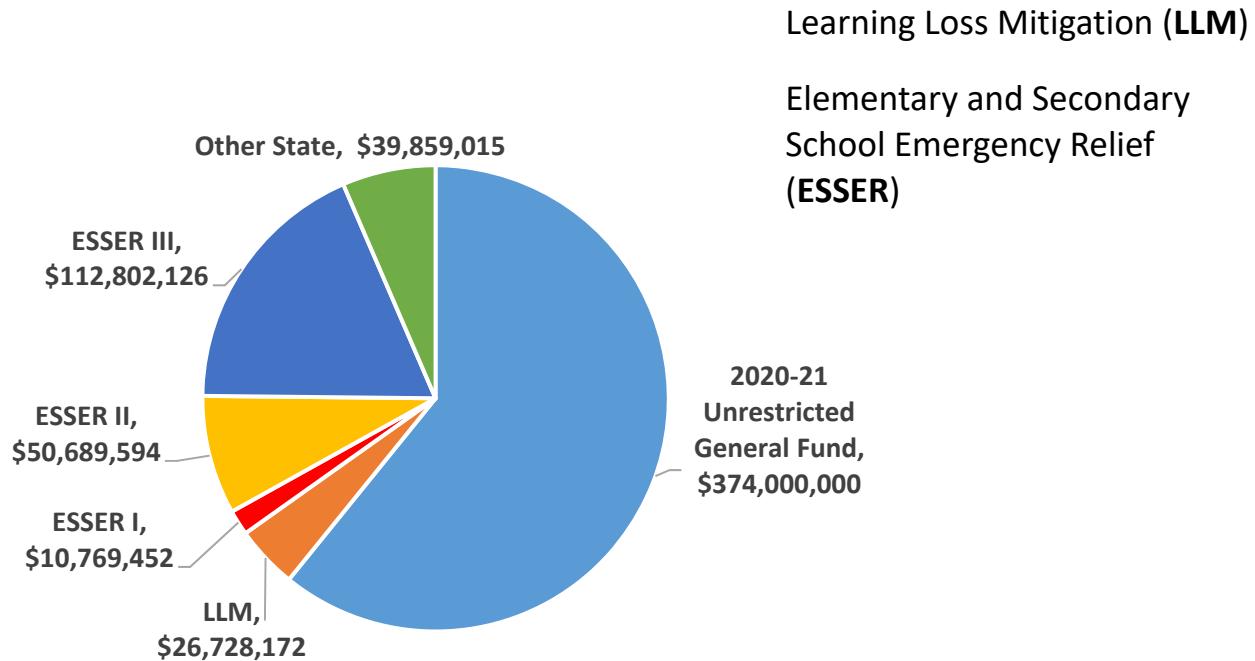
## 2021-22 LCFF Funding Factors

Students are funded based on grade spans. Students in grades K-3 receive an adjustment for smaller class sizes. Students in grades 9-12 receive an adjustment for Career Technical Education (CTE).

Grade Span	2021-22 Base Grant Per ADA	Grade Span Adjustment	2021-22 Total Base Grant Per ADA
K-3	\$8,092	\$842	\$8,934
4-6	\$8,214		\$8,214
7-8	\$8,458		\$8,458
9-12	\$9,802	\$255	\$10,057

## SUMMARY OF ONE-TIME STIMULUS FUNDS

Source	Allocation	Spent	Balance	Sample Uses
LLM	\$ 26,728,172	\$ 26,728,172	\$ -	Staff professional development, safety measures, instructional technology, learning software, meal program support.
ESSER I	\$ 10,769,452	\$ 10,769,452	\$ -	PPE, facility preparation, process automation software, pay for front-line staff, unexpected operational supports and other pandemic-related costs.
ESSER II	\$ 50,689,594	\$ 7,768,594	\$ 42,921,000	Approved uses will be similar to those of ESSER I. District will focus funds to support in-person instruction.
ESSER III	\$ 112,802,126	\$ -	\$ 112,802,126	Approved uses will be similar to those of ESSER I and II. Expanded learning opportunities, Additional staff and student support and safety.
Additional State Stimulus	\$ 39,859,015	\$ 22,859,015	\$ 17,000,000	Expanded learning opportunities, Enhances social supports and other wrap-around services for students, Return to In-person Learning.
<b>TOTAL</b>	<b>\$ 240,848,359</b>	<b>\$ 68,125,233</b>	<b>\$ 172,723,126</b>	



## 2020-21 ESTIMATED ACTUALS

### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/(Deficit)	Ending Balance
Supplemental/Concentrn	4,330,412	34,781,689	35,966,828	(9,529)	(1,194,668)	3,135,744
Base / Other	47,031,634	339,146,990	270,952,669	(59,961,942)	8,232,379	55,264,013
Total Unrestricted	51,362,046	373,928,679	306,919,497	(59,971,471)	7,037,711	58,399,757
Total Restricted	26,964,387	228,026,769	213,941,029	42,399,751	56,485,491	83,449,878
<b>GENERAL FUND</b>	<b>78,326,433</b>	<b>601,955,448</b>	<b>520,860,526</b>	<b>(17,571,720)</b>	<b>63,523,202</b>	<b>141,849,635</b>
Charter Schools	1,317,937	3,299,352	3,324,587	(237,828)	(263,063)	1,054,874
SPED (SELPA)	0	4,791,286	4,791,286	0	0	0
Adult Education	1,733,310	3,493,865	3,243,832	(90,300)	159,733	1,893,043
Child Development	2,558,674	21,012,654	25,708,245	2,915,000	(1,780,591)	778,083
Cafeteria	4,002,887	7,674,440	13,158,740	3,492,225	(1,992,075)	2,010,812
Deferred Maintenance	1,223,133	7,647	2,230,779	2,000,000	(223,132)	1,000,001
<b>SPECIAL REVENUE</b>	<b>10,835,941</b>	<b>40,279,244</b>	<b>52,457,469</b>	<b>8,079,097</b>	<b>(4,099,128)</b>	<b>6,736,813</b>
Building	98,739,573	3,766,270	118,932,252	184,252,259	69,086,277	167,825,850
Capital Facilities	964,665	3,056,000	65,276	0	2,990,724	3,955,389
County School Facilities	482	3,142,895	0	(3,143,377)	(482)	0
Special (Prop 39)	146,247	267	146,514	0	(146,247)	0
<b>CAPITAL PROJECTS</b>	<b>99,850,967</b>	<b>9,965,432</b>	<b>119,144,042</b>	<b>181,108,882</b>	<b>71,930,272</b>	<b>171,781,239</b>
<b>SELF INSURANCE</b>	<b>36,651,676</b>	<b>20,482,089</b>	<b>21,320,214</b>	<b>9,000,000</b>	<b>8,161,875</b>	<b>44,813,551</b>
<b>TOTAL</b>	<b>225,665,017</b>	<b>672,682,213</b>	<b>713,782,251</b>	<b>180,616,259</b>	<b>139,516,221</b>	<b>365,181,238</b>

### UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	<b>345,392,477</b>	<b>375,981,885</b>	<b>376,600,180</b>	<b>374,305,471</b>	<b>373,928,679</b>	
<b>Expenses</b>						
Salaries/Benefits	292,016,756	292,024,072	288,845,862	285,331,609	283,445,284	
Other Expenditures	21,893,712	21,886,275	23,905,978	23,905,978	23,474,213	
<b>Total Expenses</b>	<b>313,910,468</b>	<b>313,910,347</b>	<b>312,751,840</b>	<b>308,239,042</b>	<b>306,919,497</b>	
<b>Other Financing</b>	<b>(55,481,929)</b>	<b>(54,201,982)</b>	<b>(55,702,494)</b>	<b>(58,825,555)</b>	<b>(59,971,471)</b>	
<b>Surplus/(Deficit)</b>	<b>(23,999,920)</b>	<b>7,869,556</b>	<b>8,145,846</b>	<b>7,240,874</b>	<b>7,037,711</b>	
<b>Beginning Balance</b>	<b>40,760,784</b>	<b>51,362,046</b>	<b>51,362,046</b>	<b>51,362,046</b>	<b>51,362,046</b>	
<b>Ending Balance</b>	<b>16,760,864</b>	<b>59,231,602</b>	<b>59,507,892</b>	<b>58,602,920</b>	<b>58,399,757</b>	
Assigned	13,008,305	16,334,787	16,204,019	14,697,507	15,172,744	
Unassigned	3,752,559	42,896,815	43,303,873	43,905,413	43,227,013	

## SIGNIFICANT BUDGET PLANNING FACTORS

- Local Control Funding Formula
  - ❖ State COLA of 5.07% (after 1.70% statutory COLA applied)
  - ❖ Unduplicated pupil count of 53.81% (50.98% three-year average)
  - ❖ Funded ADA of 37,199 (down 310 from 2020-21)
- STRS rate of 16.92% (up from 16.15%)
- PERS rate of 22.91% (down from 19.72%)
- Step and column advancement (.87% average)
- Medical insurance premium increase of 4.00% (Based on recommendation from consultant)

	<b>2021-22</b> <b>Adopted</b>	<b>2022-23</b> <b>Projected</b>	<b>2023-24</b> <b>Projected</b>
<b>Funded ADA</b>	<b>37,199</b>	<b>36,885</b>	<b>36,683</b>
<i>Increase/(Decrease)</i>	(310)	(314)	(202)
<b>Statutory COLA</b>	<b>1.70%</b>	<b>2.48%</b>	<b>3.11%</b>
<b>Funded COLA</b>	<b>5.07%</b>	<b>2.48%</b>	<b>3.11%</b>
<b>LCFF \$/ADA (Avg.)</b>	<b>10,229</b>	<b>10,492</b>	<b>10,869</b>
<i>Increase/(Decrease)</i>	5.00%	2.60%	3.50%
<b>STRS Rate</b>	<b>16.92%</b>	<b>19.10%</b>	<b>19.10%</b>
<i>Increase/(Decrease)</i>	0.77%	2.18%	0.00%
<b>PERS Rate</b>	<b>22.91%</b>	<b>26.10%</b>	<b>27.10%</b>
<i>Increase/(Decrease)</i>	2.21%	3.19%	1.00%
<b>Medical Ins. Increase</b>	<b>4.00%</b>	<b>7.50%</b>	<b>7.50%</b>

## 2021-22 BUDGET ADOPTION

### ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/(Deficit)	Ending Balance
Supplemental/Concentrn	3,135,744	36,283,965	36,634,970	(8,355)	(359,360)	2,776,384
Base / Other	55,264,013	356,930,653	288,420,396	(57,937,154)	10,573,103	65,837,116
Total Unrestricted	58,399,757	393,214,618	325,055,366	(57,945,509)	10,213,743	68,613,500
Total Restricted	83,449,878	103,875,076	213,679,008	46,247,988	(63,555,944)	19,893,934
<b>GENERAL FUND</b>	<b>141,849,635</b>	<b>497,089,694</b>	<b>538,734,374</b>	<b>(11,697,521)</b>	<b>(53,342,201)</b>	<b>88,507,434</b>
Charter Schools	1,054,874	3,436,062	3,343,696	(237,324)	(144,958)	909,916
SPED (SELPA)	0	4,970,677	4,970,677	0	0	0
Adult Education	1,893,043	3,496,985	3,397,509	(93,476)	6,000	1,899,043
Child Development	778,083	20,167,285	24,769,430	4,469,893	(132,252)	645,831
Cafeteria	2,010,812	14,160,214	16,338,043	3,167,017	989,188	3,000,000
Deferred Maintenance	1,000,001	7,000	2,000,000	2,000,000	7,000	1,007,001
<b>SPECIAL REVENUE</b>	<b>6,736,813</b>	<b>46,238,223</b>	<b>54,819,355</b>	<b>9,306,110</b>	<b>724,978</b>	<b>7,461,791</b>
Building	167,825,850	2,294,395	83,537,452	391,411	(80,851,646)	86,974,204
Capital Facilities	3,955,389	1,256,000	60,000	0	1,196,000	5,151,389
County School Facilities	0	0	0	0	0	0
Special (Prop 39)	0	0	0	0	0	0
<b>CAPITAL PROJECTS</b>	<b>171,781,239</b>	<b>3,550,395</b>	<b>83,597,452</b>	<b>391,411</b>	<b>(79,655,646)</b>	<b>92,125,593</b>
<b>SELF INSURANCE</b>	<b>44,813,551</b>	<b>21,441,604</b>	<b>24,407,332</b>	<b>2,000,000</b>	<b>(965,728)</b>	<b>43,847,823</b>
<b>TOTAL</b>	<b>365,181,238</b>	<b>568,319,916</b>	<b>701,558,513</b>	<b>0</b>	<b>(133,238,597)</b>	<b>231,942,641</b>

### UNRESTRICTED GENERAL FUND

	Adopted Budget	Budget Act	1st Interim	2nd Interim	Estimated Actuals	Unaudited Actuals
<b>Revenues</b>	<b>393,214,618</b>					
<b>Expenses</b>						
Salaries/Benefits	299,024,556					
Other Expenditures	26,030,810					
<b>Total Expenses</b>	<b>325,055,366</b>					
<b>Other Financing</b>	<b>(57,945,509)</b>					
<b>Surplus/(Deficit)</b>	<b>10,213,743</b>					
<b>Beginning Balance</b>	<b>58,399,757</b>					
<b>Ending Balance</b>	<b>68,613,500</b>					
Assigned	25,936,808					
Unassigned	42,676,692					

## 2022-2024 MULTI-YEAR PROJECTIONS

The district used estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2022-23 and 2023-24. The district Planning Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding.

Operating costs for future years are projected using historical patterns and probabilities. Significant expenditure planning factors include; salaries, seniority and retirement of employees, health care and other benefit costs, pension costs, utilities, property and liability insurance premiums, etc.

### UNRESTRICTED GENERAL FUND

	2022-23	2023-24
	Adopted Budget	Adopted Budget
<b>Revenues</b>	<b>395,783,691</b>	<b>407,659,811</b>
<b>Expenses</b>		
Salaries/Benefits	305,001,686	310,180,343
Other Expenditures	24,453,726	26,617,795
<b>Total Expenses</b>	<b>329,455,412</b>	<b>336,798,138</b>
<b>Other Financing</b>	<b>(58,200,365)</b>	<b>(60,032,057)</b>
<b>Surplus/(Deficit)</b>	<b>8,127,914</b>	<b>10,829,616</b>
<b>Beginning Balance</b>	<b>68,613,500</b>	<b>76,741,414</b>
<b>Ending Balance</b>	<b>76,741,414</b>	<b>87,571,030</b>
Assigned	35,628,695	47,585,093
Unassigned	41,112,719	39,985,937
<i>Change in Unassigned</i>	<i>(1,563,973)</i>	<i>(1,126,782)</i>

## LATEST BUDGET NEWS

- The governor and legislative leaders have begun state budget negotiations and we expect changes from the governor's revision released in May.
- The governor proposes to retain over \$2 billion in payment deferrals to school districts, creating potential cash flow challenges; short-term borrowing may be necessary, but not likely based on current projections. We expect legislators to seek a compromise to pay off all deferrals as recommended by the LAO.
- The LAO also recommends that the state budget provide relief to pension rates and the recent spike in unemployment insurance rates.
- The governor proposes universal Transitional Kindergarten (which requires space planning for districts) and a permanent increase to the concentration grant allocation of \$1.1 billion.



# Local Control Accountability Plan (LCAP)

## 2021 Budget Book Summary

### OVERVIEW

The Local Control Funding Formula (LCFF) is a California law passed in 2013 that changed the method of distributing funds from the state to local school districts. LCFF funds include a base level grant for all Local Education Agencies (LEA) based on Average Daily Attendance. Additional funding is provided through supplemental and concentration grants based on the unduplicated number of high need students in the following categories: Low Income, English Learners, and Foster/Homeless Youth.



In order to access the funds from the State of California, LEAs develop a Local Control Accountability Plan (LCAP) in partnership with their communities, families, students, staff, advisory committees, and labor partners. The LCAP is a three-year plan aligned to the Eight State Priorities that describes the goals, actions, services, and expenditures to address identified student needs with an emphasis on increasing or improving services for unduplicated student groups—Low Income, English Learners, and Foster/Homeless Youth.

### CORE PRINCIPLES

The LCAP is centered around two core principles: equity and continuous improvement. San Juan Unified School District (SJUSD) is committed to leading for equity using a strategy focused on reflection, action, and measuring impact. Through reflection, we seek to understand and learn about what our students need. We then bring that understanding into action with coherence and in partnership with stakeholders. Finally, we measure and hold ourselves responsible for the impact of our work.



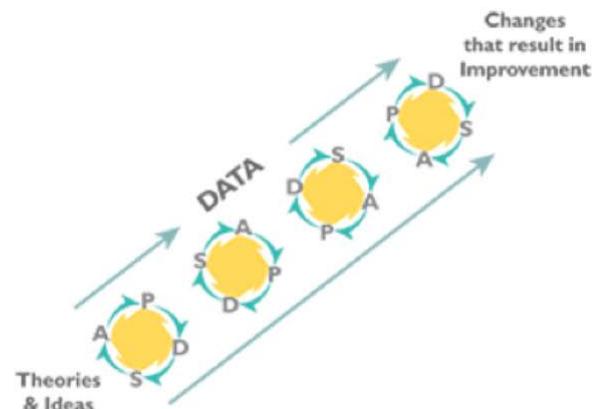
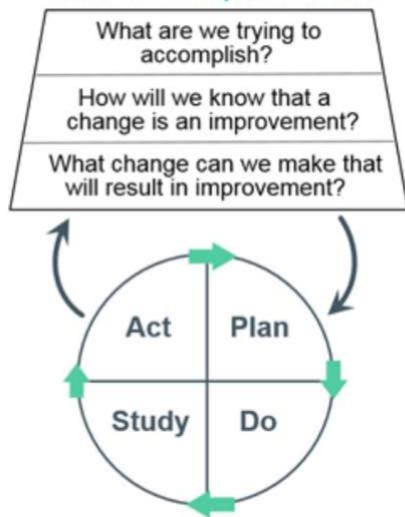
#### EQUITY STRATEGY

- **Reflect** - Understand and learn about what our students need
- **Act** - Bring that understanding into action with coherence and in partnership with stakeholders
- **Impact** - Measure and hold ourselves responsible for the impact of our work

SJUSD applies this equity strategy using a model for continuous improvement where opportunities for reflection, action, and measuring impact are embedded throughout the process. This process is aligned to the LCAP and consists of answering three fundamental improvement questions in partnership with stakeholders and conducting rapid inquiry cycles:

- **Goal:** What are we aiming to achieve?
- **Metrics:** How will we assess progress towards achieving our goal?
- **Stakeholder Engagement:** What stakeholder input will inform our actions?
- **Actions:** What will we do to achieve our goal?
- **Test:** Conduct Plan, Do, Study, Act (PDSA) cycles of inquiry to test actions.

### Model for Improvement



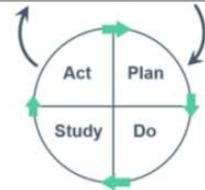
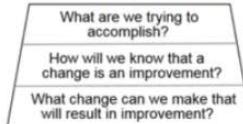
In addition to the LCAP, this model is aligned to and at the center of the statewide accountability system, which includes the School Plan for Student Achievement, Local Dashboard, Differentiated Assistance, and System of Support.

### LCAP & SPSA



### Continuous Improvement

#### Model for Improvement



### Dashboard



### Differentiated Assistance



### System of Support



## STRATEGIC FRAMEWORK

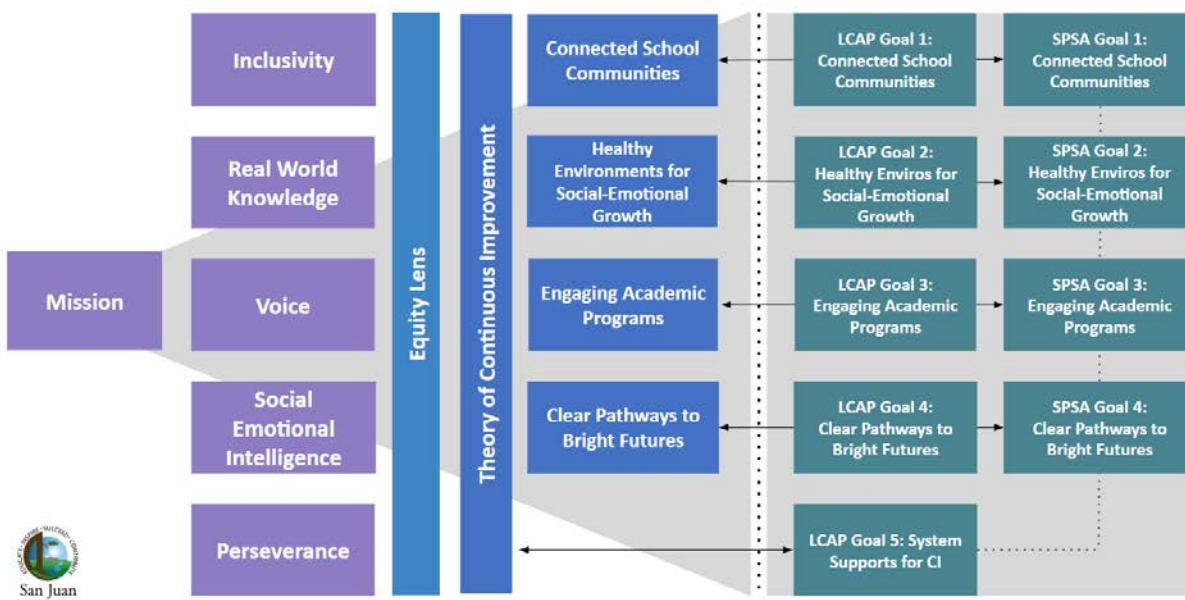
San Juan Unified School District values an inclusive decision-making approach and relies upon broad engagement as a key driver of continuous improvement in our schools. Beginning with the 2019-2020 school year, San Juan launched an expansive listening and learning process as part of the development of a new district strategic framework and new 3-year LCAP including the following key activities:

- Convening a **Strategic Planning Task Force** to examine state and local data and generate key questions to guide, and synthesize the results from districtwide listening efforts.
- Holding three **Regional School-Community Forums** where 324 parents, students, staff, and community members representing 92% of our schools engaged in data-for-equity protocols and provided direct input into the strategic framework.
- Launching the **Cultural Brokers Network** to conduct listening and learning sessions with parents and students from groups facing particular challenges or whose voice was not captured through traditional engagement mechanisms.



*The Strategic Planning Task Force drafts shared values statements based on stakeholder engagement input.*

## Strategic Framework & Operational Plans (LCAP/SPSA)



**MISSION**

We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.

**SHARED VALUES**

**Inclusivity:** We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities, and abilities.

**Real World Knowledge:** We commit to creating environments and providing experiences that build and apply relevant skills and knowledge for the real world.

**Voice:** We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.

**Social and Emotional Intelligence:** We commit to creating a culture that embraces, teaches, models, and applies social and emotional intelligence in all interactions with all stakeholders.

**Perseverance:** We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

**EQUITY LENS**

Through policies, practices, programs and decisions, San Juan Unified will reduce the predictability of which students fail by utilizing an equity lens to eliminate barriers for our specific populations.

**FOCUS AREAS**

Welcoming schools that support the social and emotional needs of our students form the foundation for academic excellence. We recognize this is built through the continuous improvement of intentional collaborative efforts that are focused on the following:

**1. Connected School Communities:**

Caring staff actively build community relationships, identify assets and needs, and connect students and families with resources to help them access the best opportunities our schools have to offer.

**2. Healthy Environments for Social and Emotional Growth:**

All staff cultivate inclusive, safe, equitable, culturally responsive and healthy environments by integrating social and emotional learning to ensure essential student development.

**3. Engaging Academic Programs:**

All educators engage and support each student in a challenging and broad course of study that builds skills, knowledge and experiences preparing all to be critical thinkers who communicate effectively, collaborate and are civic minded.

**4. Clear Pathways to Bright Futures:**

Our whole school community engages each student in discovering their limitless potential, and through coordinated efforts prepares them for college, career and bright futures filled with opportunity.

**LCAP DEVELOPMENT**

Following the completion of the Strategic Framework development process, LCAP action program leads, and collaborative partners, convened in teams organized around the new Focus Areas. Teams re-mapped existing LCAP actions to new LCAP goals, considered the effectiveness of actions in light of state and local trend data, and refined actions into coherent and measurable programs by planning to modify, combine, or discontinue them.

Concurrently, the LCAP Parent Advisory Committee (LCAP PAC) also formed LCAP focus area/goal teams, analyzed state and local trend data, and stakeholder engagement input to develop considerations to inform the work of staff LCAP focus area/goal teams. The parallel activities merged, culminating in the collaborative planning and presentation of LCAP goal considerations on March 6, 2020. A sequence of training on the English Learner Roadmap and the LCAP, along with multiple input sessions, was also conducted with the District English Language Advisory Committee (DELAC) as part of the LCAP

development process. One week later, San Juan Unified leaders announced the closure of all schools to protect our staff, students, families, and community during the COVID-19 pandemic.

COVID-19 resulted in LCAP work being placed on hold until further guidance was received by the California Department of Education (CDE). In April 2020, a COVID Operations report was required by the CDE to explain the changes to program offerings that the district made in response to school closures to address the COVID-19 emergency, to explain the major impacts of such closures on students and families, and to include a description of how the district is meeting the needs of its unduplicated students. Senate Bill No. 98, approved in June 2020, suspended the 2020-2021 LCAP and, instead, required completion and adoption of the Budget Overview for Parents and the Learning Continuity and Attendance Plan (LCP) for the 2020-2021 school year.

The Learning Continuity and Attendance Plan (LCP), memorialized the planning process already underway for the 2020-2021 school year and required a stakeholder engagement strategy to inform the district's implementation of distance learning and educational supports and services. Information was gathered using surveys and outreach to statutorily required groups including students, parent/guardians, teachers, principals, administrators, and local bargaining units. Based on stakeholder, LCAP PAC, and DELAC input, the plan was developed and presented at a public meeting, approved at a subsequent district board meeting, and adopted by September 30, 2020.

Beginning in January 2021, and continuing through March 2021, the district continued its stakeholder engagement outreach to help inform the 2021-2022 LCAP. Stakeholder engagement listening sessions were held with the statutorily required groups including students, parents/guardians, teachers, principals, administrators, and local bargaining units. The questions asked to participants were based on the identified focus areas created in the 2020 school year and the LCP. On April 8, 2021, the LCAP PAC met to review their considerations from the previous school year and to review the current stakeholder key themes in order to add to, revise, or remove considerations developed in 2020. District focus teams began meeting to review the 2020 LCAP PAC considerations, current stakeholder key themes, and consolidated considerations to support the planning and development of the 2021-2022 LCAP. On May 6, 2021, a draft plan of the LCAP was presented to the LCAP PAC and on May 20, 2021, a draft plan of the LCAP was presented to the DELAC. Both groups developed questions for the district superintendent and the superintendent responses were shared with the LCAP PAC and the DELAC. On June 8, 2021, the LCAP draft plan was presented in a public meeting, and on June 22, 2021, the LCAP was adopted by the local governing board.

## BUDGET CALENDAR

Key dates in the development of the San Juan Unified School District Budget include:

### 2020

- September 8      Board Meeting: Review and Update of 2020-2 Annual LCAP
- September 8      2019-20 Unaudited Actuals / 2020-21 Revised Budget submitted to SCOE
- December 15      Board Meeting: 2020-21 First Interim and Budget/Financial Status Report approval  
Board Meeting: 2019-20 Audit Report

### 2021

- January 10      Governor presents 2021-22 State Budget
- February 23      Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)  
Certificated and Notice of Intent to Reduce Classified Positions – Discussion
- February-May      Budget development for LCAP based on priorities delineated in the plan
- March 9      Board Meeting: Recommendation for Reductions of Particular Kinds of Service (PKS)  
Certificated and Notice of Intent to Reduce Classified Positions - Adoption  
Board Meeting: 2019-20 Second Interim and Budget/Financial Status Report
- April      Prioritize final LCAP recommendations
- May 14      Governor presents May Revise
- June 8      Board Meeting: Public Hearings, Presentations and Adoptions of the 2021-22 LCAP  
and Budget , including Education Protection Account (EPA) spending plan
- June 15      Constitutional deadline for Legislature to send a budget to the Governor
- July 1      Adopted Budget submitted to Sacramento County Office of Education (SCOE)
- September 14      Board Meeting: 2020-21 Unaudited Actuals and Approve 2021-22 Revised Budget
- September 15      2020-21 Unaudited Actuals / 2021-22 Revised Budget submitted to SCOE  
Upload EPA spending plan on District website upon Board of Education approval
- December 14      Board Meeting: 2021-22 First Interim and Budget/Financial Status Report approval  
Board Meeting: 2020-21 Audit Report

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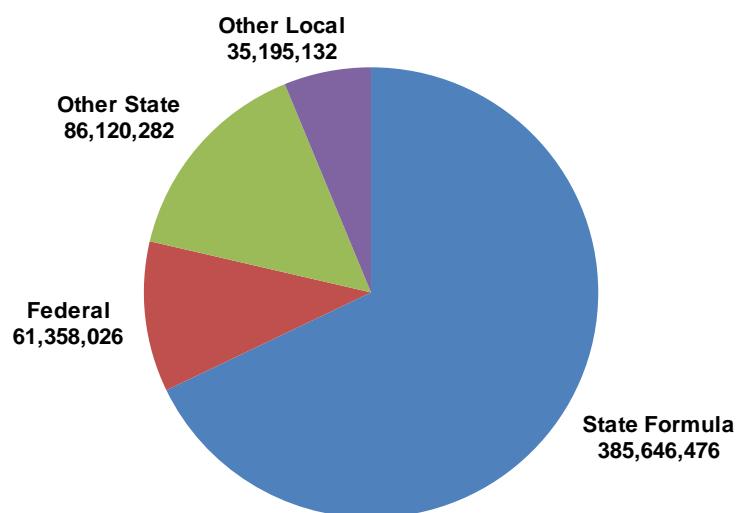
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## 2021-22 ALL FUNDS

### Revenues by Object

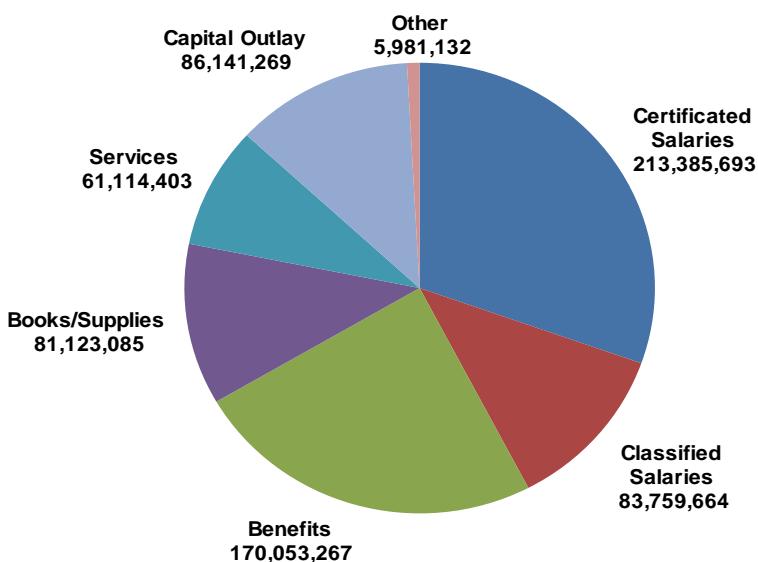
FUND	STATE FORMULA	FEDERAL	OTHER STATE	OTHER LOCAL	TOTAL
Supplemental/Concentrn	36,283,965				36,283,965
Base / Other	344,229,451	0	9,762,408	2,938,794	356,930,653
Total Unrestricted	380,513,416	0	9,762,408	2,938,794	393,214,618
Total Restricted	2,152,202	35,945,821	62,631,104	3,145,949	103,875,076
<b>GENERAL FUND</b>	<b>382,665,618</b>	<b>35,945,821</b>	<b>72,393,512</b>	<b>6,084,743</b>	<b>497,089,694</b>
Charter Schools	2,980,858	116,427	333,525	5,252	3,436,062
SPED (SELPA)	0	0	4,970,677	0	4,970,677
Adult Education	0	413,613	2,927,372	156,000	3,496,985
Child Development	0	13,282,868	4,655,252	2,229,165	20,167,285
Cafeteria	0	11,599,297	839,944	1,720,973	14,160,214
Deferred Maintenance	0	0	0	7,000	7,000
<b>SPECIAL REVENUE</b>	<b>2,980,858</b>	<b>25,412,205</b>	<b>13,726,770</b>	<b>4,118,390</b>	<b>46,238,223</b>
Building	0	0	0	2,294,395	2,294,395
Capital Facilities	0	0	0	1,256,000	1,256,000
County School Facilities	0	0	0	0	0
Special (Prop 39)	0	0	0	0	0
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,550,395</b>	<b>3,550,395</b>
<b>SELF INSURANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,441,604</b>	<b>21,441,604</b>
<b>TOTAL</b>	<b>385,646,476</b>	<b>61,358,026</b>	<b>86,120,282</b>	<b>35,195,132</b>	<b>568,319,916</b>



## 2021-22 ALL FUNDS

### Expenditures by Object

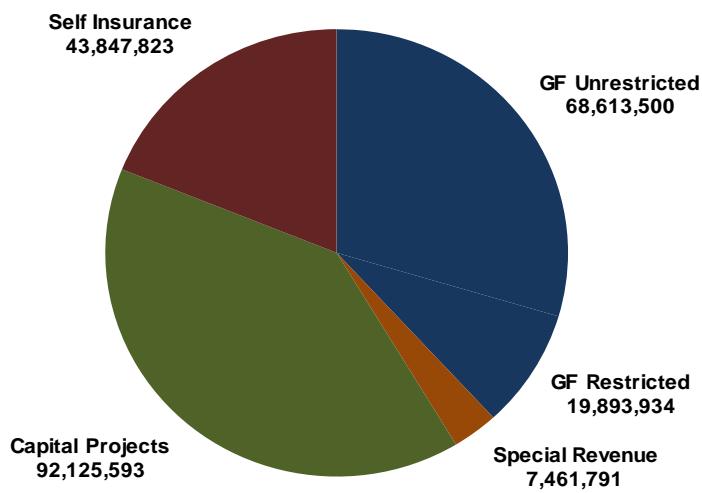
FUND	Cert. Salaries	Class. Salaries	Employee Benefits	Books/ Supplies	Services/ Operating	Capital Outlay	Other Expenses	TOTAL
Supplemental/Concentrn	16,380,211	4,351,596	9,760,164	1,940,912	2,928,568	0	1,273,519	36,634,970
Base / Other	145,121,719	38,236,672	85,174,194	6,738,218	16,207,966	4,359,600	(7,417,973)	288,420,396
Total Unrestricted	161,501,930	42,588,268	94,934,358	8,679,130	19,136,534	4,359,600	(6,144,454)	325,055,366
Total Restricted	40,567,420	29,469,742	60,176,277	64,146,505	13,383,540	73,000	5,862,524	213,679,008
<b>GENERAL FUND</b>	<b>202,069,350</b>	<b>72,058,010</b>	<b>155,110,635</b>	<b>72,825,635</b>	<b>32,520,074</b>	<b>4,432,600</b>	<b>(281,930)</b>	<b>538,734,374</b>
Charter Schools	1,462,348	280,818	879,732	254,090	457,070	0	9,638	3,343,696
SPED (SELPA)	0	0	0	0	0	0	4,970,677	4,970,677
Adult Education	1,089,560	311,649	697,611	212,751	1,029,113	0	56,825	3,397,509
Child Development	8,764,435	4,579,317	8,943,148	1,366,062	264,344	0	852,124	24,769,430
Cafeteria	0	5,187,687	3,617,828	6,412,306	746,424	0	373,798	16,338,043
Deferred Maintenance	0	0	0	0	0	2,000,000	0	2,000,000
<b>SPECIAL REVENUE</b>	<b>11,316,343</b>	<b>10,359,471</b>	<b>14,138,319</b>	<b>8,245,209</b>	<b>2,496,951</b>	<b>2,000,000</b>	<b>6,263,062</b>	<b>54,819,355</b>
Building	0	958,656	571,927	25,950	2,272,250	79,708,669	0	83,537,452
Capital Facilities	0	0	0	0	60,000	0	0	60,000
County School Facilities	0	0	0	0	0	0	0	0
Special (Prop 39)	0	0	0	0	0	0	0	0
<b>CAPITAL PROJECTS</b>	<b>0</b>	<b>958,656</b>	<b>571,927</b>	<b>25,950</b>	<b>2,332,250</b>	<b>79,708,669</b>	<b>0</b>	<b>83,597,452</b>
<b>SELF INSURANCE</b>	<b>0</b>	<b>383,527</b>	<b>232,386</b>	<b>26,291</b>	<b>23,765,128</b>	<b>0</b>	<b>0</b>	<b>24,407,332</b>
<b>TOTAL</b>	<b>213,385,693</b>	<b>83,759,664</b>	<b>170,053,267</b>	<b>81,123,085</b>	<b>61,114,403</b>	<b>86,141,269</b>	<b>5,981,132</b>	<b>701,558,513</b>



# 2021-22 ALL FUNDS

## Summary - Reserves

<b>FUND</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenses</b>	<b>Other Financing</b>	<b>Surplus/(Deficit)</b>	<b>Ending Balance</b>
Supplemental/Concentrn	3,135,744	36,283,965	36,634,970	(8,355)	(359,360)	2,776,384
Base / Other	55,264,013	356,930,653	288,420,396	(57,937,154)	10,573,103	65,837,116
Total Unrestricted	58,399,757	393,214,618	325,055,366	(57,945,509)	10,213,743	68,613,500
Total Restricted	83,449,878	103,875,076	213,679,008	46,247,988	(63,555,944)	19,893,934
<b>GENERAL FUND</b>	<b>141,849,635</b>	<b>497,089,694</b>	<b>538,734,374</b>	<b>(11,697,521)</b>	<b>(53,342,201)</b>	<b>88,507,434</b>
Charter Schools	1,054,874	3,436,062	3,343,696	(237,324)	(144,958)	909,916
SPED (SELPA)	0	4,970,677	4,970,677	0	0	0
Adult Education	1,893,043	3,496,985	3,397,509	(93,476)	6,000	1,899,043
Child Development	778,083	20,167,285	24,769,430	4,469,893	(132,252)	645,831
Cafeteria	2,010,812	14,160,214	16,338,043	3,167,017	989,188	3,000,000
Deferred Maintenance	1,000,001	7,000	2,000,000	2,000,000	7,000	1,007,001
<b>SPECIAL REVENUE</b>	<b>6,736,813</b>	<b>46,238,223</b>	<b>54,819,355</b>	<b>9,306,110</b>	<b>724,978</b>	<b>7,461,791</b>
Building	167,825,850	2,294,395	83,537,452	391,411	(80,851,646)	86,974,204
Capital Facilities	3,955,389	1,256,000	60,000	0	1,196,000	5,151,389
County School Facilities	0	0	0	0	0	0
Special (Prop 39)	0	0	0	0	0	0
<b>CAPITAL PROJECTS</b>	<b>171,781,239</b>	<b>3,550,395</b>	<b>83,597,452</b>	<b>391,411</b>	<b>(79,655,646)</b>	<b>92,125,593</b>
<b>SELF INSURANCE</b>	<b>44,813,551</b>	<b>21,441,604</b>	<b>24,407,332</b>	<b>2,000,000</b>	<b>(965,728)</b>	<b>43,847,823</b>
<b>TOTAL</b>	<b>365,181,238</b>	<b>568,319,916</b>	<b>701,558,513</b>	<b>0</b>	<b>(133,238,597)</b>	<b>231,942,641</b>



## GENERAL FUND

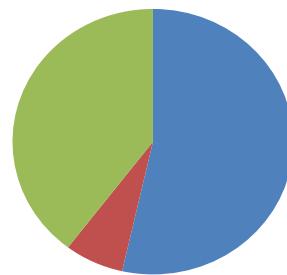
### TOTAL

The General Fund is used to account for the ordinary operations of the district. It consists of two primary components; the Unrestricted General Fund and the Restricted General Fund.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	332,535,302	331,736,525	346,381,653	352,228,916	360,610,064
LCFF Supplemental	36,297,202	34,781,689	36,283,965	36,963,222	40,260,498
Federal	29,540,268	117,391,428	35,945,821	34,396,597	33,895,821
Other State	75,707,595	112,502,109	72,393,512	69,382,718	69,866,503
Other Local	7,577,685	5,543,697	6,084,743	4,220,567	4,220,567
<b>TOTAL REVENUES</b>	<b>481,658,052</b>	<b>601,955,448</b>	<b>497,089,694</b>	<b>497,192,020</b>	<b>508,853,453</b>
<b>EXPENSES</b>					
Certificated Salaries	207,899,457	215,139,421	202,069,350	202,015,313	203,398,751
Classified Salaries	69,669,804	68,345,797	72,058,010	72,621,381	73,248,656
Employee Benefits	150,068,242	145,299,426	155,110,635	163,186,407	169,141,181
Books and Supplies	18,698,978	55,368,268	72,825,635	24,296,844	22,532,069
Services and Operating	25,787,690	36,148,805	32,520,074	29,229,578	29,075,252
Capital Outlay	593,360	938,748	4,432,600	73,000	73,000
Other	(35,468)	(379,939)	(281,930)	(208,063)	(153,558)
<b>TOTAL EXPENSES</b>	<b>472,682,063</b>	<b>520,860,526</b>	<b>538,734,374</b>	<b>491,214,460</b>	<b>497,315,351</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(13,498,635)</b>	<b>(17,571,720)</b>	<b>(11,697,521)</b>	<b>(4,227,628)</b>	<b>(4,227,628)</b>
<b>INCREASE/(DECREASE)</b>	<b>(4,522,646)</b>	<b>63,523,202</b>	<b>(53,342,201)</b>	<b>1,749,932</b>	<b>7,310,474</b>
<b>BEGINNING BALANCE</b>	<b>82,849,079</b>	<b>78,326,433</b>	<b>141,849,635</b>	<b>88,507,434</b>	<b>90,257,365</b>
<b>ENDING BALANCE</b>	<b>78,326,433</b>	<b>141,849,635</b>	<b>88,507,434</b>	<b>90,257,365</b>	<b>97,567,839</b>

### 2021-22

Full-time Employees (FTE)	3,985
Revenue Growth	-17.42%
Expense Growth	3.43%
Other Financing Growth	-33.43%



- Unrestricted - Other
- Unrestricted - Supplemental
- Restricted

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### UNRESTRICTED - TOTAL

The Unrestricted portion of the General Fund is used to account for activities that are funded with revenues that have no legal restrictions, and may be spent "generally". Most day-to-day operations are accounted for here.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	330,750,718	330,029,673	344,229,451	350,023,339	358,404,487
LCFF Supplemental	36,297,202	34,781,689	36,283,965	36,963,222	40,260,498
Federal	0	0	0	0	0
Other State	11,933,682	7,390,660	9,762,408	7,722,512	7,920,208
Other Local	3,099,745	1,726,657	2,938,794	1,074,618	1,074,618
<b>TOTAL REVENUES</b>	<b>382,081,347</b>	<b>373,928,679</b>	<b>393,214,618</b>	<b>395,783,691</b>	<b>407,659,811</b>
<b>EXPENSES</b>					
Certificated Salaries	165,530,817	158,393,655	161,501,930	161,733,866	162,696,021
Classified Salaries	40,529,970	39,512,980	42,588,268	42,863,435	43,235,828
Employee Benefits	89,099,649	85,538,649	94,934,358	100,404,385	104,248,494
Books and Supplies	4,955,829	10,010,551	8,679,130	8,648,613	10,294,384
Services and Operating	16,505,466	20,565,876	19,136,534	20,487,704	20,995,865
Capital Outlay	22,000	199,761	4,359,600	0	0
Other	(4,224,382)	(7,301,975)	(6,144,454)	(4,682,591)	(4,672,454)
<b>TOTAL EXPENSES</b>	<b>312,419,348</b>	<b>306,919,497</b>	<b>325,055,366</b>	<b>329,455,412</b>	<b>336,798,138</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(63,445,887)</b>	<b>(59,971,471)</b>	<b>(57,945,509)</b>	<b>(58,200,365)</b>	<b>(60,032,057)</b>
<b>INCREASE/(DECREASE)</b>	<b>6,216,111</b>	<b>7,037,711</b>	<b>10,213,743</b>	<b>8,127,914</b>	<b>10,829,616</b>
<b>BEGINNING BALANCE</b>	<b>45,145,935</b>	<b>51,362,046</b>	<b>58,399,757</b>	<b>68,613,500</b>	<b>76,741,414</b>
<b>ENDING BALANCE</b>	<b>51,362,046</b>	<b>58,399,757</b>	<b>68,613,500</b>	<b>76,741,414</b>	<b>87,571,030</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### **UNRESTRICTED - WITHOUT SUPPLEMENTAL GRANT**

This portion of the Unrestricted General Fund is generally referred to as the Base Program.

These funds are used to provide basic instructional and support services to all students. Most day to day operations are accounted for here.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	330,750,718	330,029,673	344,229,451	350,023,339	358,404,487
LCFF Supplemental					
Federal	0	0	0	0	0
Other State	11,933,682	7,390,660	9,762,408	7,722,512	7,920,208
Other Local	3,099,745	1,726,657	2,938,794	1,074,618	1,074,618
<b>TOTAL REVENUES</b>	<b>345,784,145</b>	<b>339,146,990</b>	<b>356,930,653</b>	<b>358,820,469</b>	<b>367,399,313</b>
<b>EXPENSES</b>					
Certificated Salaries	148,142,280	143,038,425	145,121,719	145,636,194	146,453,470
Classified Salaries	36,845,596	35,951,745	38,236,672	38,548,901	38,882,463
Employee Benefits	80,248,313	77,450,316	85,174,194	90,261,255	93,687,276
Books and Supplies	4,077,061	6,437,401	6,738,218	6,707,701	6,735,246
Services and Operating	13,373,964	16,711,340	16,207,966	17,559,136	18,067,297
Capital Outlay	22,000	199,761	4,359,600	0	0
Other	(5,461,457)	(8,836,319)	(7,417,973)	(6,009,101)	(6,021,705)
<b>TOTAL EXPENSES</b>	<b>277,247,756</b>	<b>270,952,669</b>	<b>288,420,396</b>	<b>292,704,086</b>	<b>297,804,047</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(60,437,235)</b>	<b>(59,961,942)</b>	<b>(57,937,154)</b>	<b>(58,192,010)</b>	<b>(60,023,702)</b>
<b>INCREASE/(DECREASE)</b>	<b>8,099,153</b>	<b>8,232,379</b>	<b>10,573,103</b>	<b>7,924,373</b>	<b>9,571,564</b>
<b>BEGINNING BALANCE</b>	<b>38,932,481</b>	<b>47,031,634</b>	<b>55,264,013</b>	<b>65,837,116</b>	<b>73,761,489</b>
<b>ENDING BALANCE</b>	<b>47,031,634</b>	<b>55,264,013</b>	<b>65,837,116</b>	<b>73,761,489</b>	<b>83,333,053</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### **UNRESTRICTED - SUPPLEMENTAL GRANT ONLY**

The Local Control Funding Formula includes a Supplemental grant that is legally unrestricted, but is intended to be spent to improve and increase services to low-income students, English learners, and foster youth. It is a portion of the Unrestricted General Fund.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base					
LCFF Supplemental	36,297,202	34,781,689	36,283,965	36,963,222	40,260,498
Federal					
Other State					
Other Local					
<b>TOTAL REVENUES</b>	<b>36,297,202</b>	<b>34,781,689</b>	<b>36,283,965</b>	<b>36,963,222</b>	<b>40,260,498</b>
<b>EXPENSES</b>					
Certificated Salaries	17,388,537	15,355,230	16,380,211	16,097,672	16,242,551
Classified Salaries	3,684,373	3,561,235	4,351,596	4,314,534	4,353,365
Employee Benefits	8,851,336	8,088,333	9,760,164	10,143,130	10,561,218
Books and Supplies	878,768	3,573,150	1,940,912	1,940,912	3,559,138
Services and Operating	3,131,502	3,854,536	2,928,568	2,928,568	2,928,568
Capital Outlay	0		0	0	0
Other	1,237,075	1,534,344	1,273,519	1,326,510	1,349,251
<b>TOTAL EXPENSES</b>	<b>35,171,592</b>	<b>35,966,828</b>	<b>36,634,970</b>	<b>36,751,326</b>	<b>38,994,091</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(3,008,652)</b>	<b>(9,529)</b>	<b>(8,355)</b>	<b>(8,355)</b>	<b>(8,355)</b>
<b>INCREASE/(DECREASE)</b>	<b>(1,883,042)</b>	<b>(1,194,668)</b>	<b>(359,360)</b>	<b>203,541</b>	<b>1,258,052</b>
<b>BEGINNING BALANCE</b>	<b>6,213,454</b>	<b>4,330,412</b>	<b>3,135,744</b>	<b>2,776,384</b>	<b>2,979,925</b>
<b>ENDING BALANCE</b>	<b>4,330,412</b>	<b>3,135,744</b>	<b>2,776,384</b>	<b>2,979,925</b>	<b>4,237,977</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## GENERAL FUND

### RESTRICTED

The Restricted portion of the General Fund is used to account for ordinary activities that are funded with legally restricted revenues, for a very specific purpose. Such restricted funds include; Title I, Title II, IDEA (Special Education), and state lottery revenues.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	1,784,584	1,706,852	2,152,202	2,205,577	2,205,577
LCFF Supplemental					
Federal	29,540,268	117,391,428	35,945,821	34,396,597	33,895,821
Other State	63,773,913	105,111,449	62,631,104	61,660,206	61,946,295
Other Local	4,477,940	3,817,040	3,145,949	3,145,949	3,145,949
<b>TOTAL REVENUES</b>	<b>99,576,706</b>	<b>228,026,769</b>	<b>103,875,076</b>	<b>101,408,329</b>	<b>101,193,642</b>
<b>EXPENSES</b>					
Certificated Salaries	42,368,640	56,745,766	40,567,420	40,281,447	40,702,730
Classified Salaries	29,139,834	28,832,817	29,469,742	29,757,946	30,012,828
Employee Benefits	60,968,593	59,760,777	60,176,277	62,782,022	64,892,687
Books and Supplies	13,743,149	45,357,717	64,146,505	15,648,231	12,237,685
Services and Operating	9,282,224	15,582,929	13,383,540	8,741,874	8,079,387
Capital Outlay	571,360	738,987	73,000	73,000	73,000
Other	4,188,914	6,922,036	5,862,524	4,474,528	4,518,896
<b>TOTAL EXPENSES</b>	<b>160,262,715</b>	<b>213,941,029</b>	<b>213,679,008</b>	<b>161,759,048</b>	<b>160,517,213</b>
<b>OTHER FINANCING<sup>1</sup></b>					
	<b>49,947,252</b>	<b>42,399,751</b>	<b>46,247,988</b>	<b>53,972,737</b>	<b>55,804,429</b>
<b>INCREASE/(DECREASE)</b>	<b>(10,738,757)</b>	<b>56,485,491</b>	<b>(63,555,944)</b>	<b>(6,377,982)</b>	<b>(3,519,142)</b>
<b>BEGINNING BALANCE</b>	<b>37,703,144</b>	<b>26,964,387</b>	<b>83,449,878</b>	<b>19,893,934</b>	<b>13,515,952</b>
<b>ENDING BALANCE</b>	<b>26,964,387</b>	<b>83,449,878</b>	<b>19,893,934</b>	<b>13,515,952</b>	<b>9,996,810</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

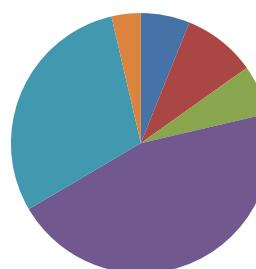
### TOTAL

The Special Revenue Fund group consists of six independent funds. Each has restricted revenues, is self-balancing according to GAAP and has the goal of being self-sustaining.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	2,849,702	2,814,446	2,980,858	2,980,858	2,980,858
LCFF Supplemental	0	0	0	0	0
Federal	22,590,957	22,114,992	25,412,205	26,937,302	27,301,579
Other State	12,347,197	12,809,569	13,726,770	14,090,859	14,108,911
Other Local	8,735,389	2,540,237	4,118,390	10,810,146	11,243,234
<b>TOTAL REVENUES</b>	<b>46,523,246</b>	<b>40,279,244</b>	<b>46,238,223</b>	<b>54,819,165</b>	<b>55,634,582</b>
<b>EXPENSES</b>					
Certificated Salaries	11,210,417	10,748,411	11,316,343	11,395,628	11,496,812
Classified Salaries	10,227,140	9,514,668	10,359,471	10,403,086	10,496,624
Employee Benefits	12,260,536	12,178,568	14,138,319	14,972,947	15,422,032
Books and Supplies	7,854,835	9,289,775	8,245,209	9,114,090	9,083,954
Services and Operating	2,253,852	2,727,457	2,496,951	2,484,874	2,472,418
Capital Outlay	1,990,470	1,816,960	2,000,000	2,000,000	2,000,000
Other	5,097,729	6,181,630	6,263,062	6,357,793	6,366,406
<b>TOTAL EXPENSES</b>	<b>50,894,978</b>	<b>52,457,469</b>	<b>54,819,355</b>	<b>56,728,418</b>	<b>57,338,246</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>5,645,935</b>	<b>8,079,097</b>	<b>9,306,110</b>	<b>(164,079)</b>	<b>(164,079)</b>
<b>INCREASE/(DECREASE)</b>	<b>1,274,203</b>	<b>(4,099,128)</b>	<b>724,978</b>	<b>(2,073,332)</b>	<b>(1,867,743)</b>
<b>BEGINNING BALANCE</b>	<b>9,561,738</b>	<b>10,835,941</b>	<b>6,736,813</b>	<b>7,461,791</b>	<b>5,388,459</b>
<b>ENDING BALANCE</b>	<b>10,835,941</b>	<b>6,736,813</b>	<b>7,461,791</b>	<b>5,388,459</b>	<b>3,520,716</b>

### 2021-22

Full-time Employees (FTE)	483.5
Revenue Growth	14.79%
Expense Growth	4.50%
Other Financing Growth	15.19%



- Charters
- SELPA
- Adult Ed.
- Child Development
- Cafeteria
- Def. Maint.

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### CHARTER SCHOOLS

San Juan Unified School District charters and has fiduciary responsibility for the Choices Charter School. Their budget and accounting records are included within district documents. (budget and audit, etc.) The charter school, Visions in Education became independent of SJUSD in July of 2018.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	2,849,702	2,814,446	2,980,858	2,980,858	2,980,858
LCFF Supplemental	0	0	0	0	0
Federal	56,015	136,204	116,427	96,650	96,650
Other State	392,702	343,450	333,525	333,525	333,525
Other Local	47,941	5,252	5,252	5,252	5,252
<b>TOTAL REVENUES</b>	<b>3,346,359</b>	<b>3,299,352</b>	<b>3,436,062</b>	<b>3,416,285</b>	<b>3,416,285</b>
 <b>EXPENSES</b>					
Certificated Salaries	1,398,561	1,479,388	1,462,348	1,475,509	1,488,789
Classified Salaries	252,868	277,673	280,818	283,345	285,895
Employee Benefits	923,092	830,426	879,732	931,900	963,943
Books and Supplies	193,631	273,475	254,090	216,401	203,064
Services and Operating	159,036	451,884	457,070	457,070	457,070
Capital Outlay	0	0	0	0	0
Other	8,780	11,741	9,638	10,381	10,425
<b>TOTAL EXPENSES</b>	<b>2,935,968</b>	<b>3,324,587</b>	<b>3,343,696</b>	<b>3,374,606</b>	<b>3,409,186</b>
 <b>OTHER FINANCING<sup>1</sup></b>	 <b>(237,043)</b>	 <b>(237,828)</b>	 <b>(237,324)</b>	 <b>(237,828)</b>	 <b>(237,828)</b>
 <b>INCREASE/(DECREASE)</b>	 <b>173,349</b>	 <b>(263,063)</b>	 <b>(144,958)</b>	 <b>(196,149)</b>	 <b>(230,729)</b>
 <b>BEGINNING BALANCE</b>	 <b>1,144,588</b>	 <b>1,317,937</b>	 <b>1,054,874</b>	 <b>909,916</b>	 <b>713,767</b>
 <b>ENDING BALANCE</b>	 <b>1,317,937</b>	 <b>1,054,874</b>	 <b>909,916</b>	 <b>713,767</b>	 <b>483,038</b>

<sup>1</sup> Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### SPECIAL EDUCATION PASS-THROUGH

As the Administrative Unit (AU) of a regional Special Education Local Plan Area (SELPA), the district uses this fund to account for Special Education revenue passed through to other participating districts.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	3,931,720	4,791,286	4,970,677	4,970,677	4,970,677
Other Local	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>3,931,720</b>	<b>4,791,286</b>	<b>4,970,677</b>	<b>4,970,677</b>	<b>4,970,677</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other	3,931,720	4,791,286	4,970,677	4,970,677	4,970,677
<b>TOTAL EXPENSES</b>	<b>3,931,720</b>	<b>4,791,286</b>	<b>4,970,677</b>	<b>4,970,677</b>	<b>4,970,677</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### ADULT EDUCATION

The district serves nearly 4,000 students in adult education programs. This fund is used to account separately for the day-to-day operations of this program.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	434,168	413,613	413,613	413,613	413,613
Other State	3,095,103	2,911,263	2,927,372	2,927,372	2,927,372
Other Local	176,710	168,989	156,000	156,000	156,000
<b>TOTAL REVENUES</b>	<b>3,705,981</b>	<b>3,493,865</b>	<b>3,496,985</b>	<b>3,496,985</b>	<b>3,496,985</b>
<b>EXPENSES</b>					
Certificated Salaries	1,250,893	1,039,086	1,089,560	1,076,804	1,085,117
Classified Salaries	284,995	284,649	311,649	314,454	317,284
Employee Benefits	643,917	585,159	697,611	745,930	752,389
Books and Supplies	161,544	250,577	212,751	194,504	191,251
Services and Operating	966,154	1,016,323	1,029,113	1,012,238	998,867
Capital Outlay	0	0	0	0	0
Other	59,023	68,038	56,825	56,825	56,825
<b>TOTAL EXPENSES</b>	<b>3,366,525</b>	<b>3,243,832</b>	<b>3,397,509</b>	<b>3,400,755</b>	<b>3,401,733</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(88,725)</b>	<b>(90,300)</b>	<b>(93,476)</b>	<b>(93,476)</b>	<b>(93,476)</b>
<b>INCREASE/(DECREASE)</b>	<b>250,731</b>	<b>159,733</b>	<b>6,000</b>	<b>2,754</b>	<b>1,776</b>
<b>BEGINNING BALANCE</b>	<b>1,482,578.61</b>	<b>1,733,310</b>	<b>1,893,043</b>	<b>1,899,043</b>	<b>1,901,797</b>
<b>ENDING BALANCE</b>	<b>1,733,310.02</b>	<b>1,893,043</b>	<b>1,899,043</b>	<b>1,901,797</b>	<b>1,903,573</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### CHILD DEVELOPMENT

The district serves over 3,000 students in three programs; infant toddler, preschool, and after school programs. This fund is used to account separately for federal, state, and local revenues.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	12,261,778	14,520,897	13,282,868	13,477,434	13,660,848
Other State	4,222,685	4,287,625	4,655,252	4,937,206	4,937,206
Other Local	5,170,895	2,204,132	2,229,165	7,005,729	7,153,435
<b>TOTAL REVENUES</b>	<b>21,655,358</b>	<b>21,012,654</b>	<b>20,167,285</b>	<b>25,420,369</b>	<b>25,751,489</b>
<b>EXPENSES</b>					
Certificated Salaries	8,560,963	8,229,937	8,764,435	8,843,315	8,922,906
Classified Salaries	4,509,984	4,226,357	4,579,317	4,620,532	4,662,117
Employee Benefits	7,518,904	7,553,950	8,943,148	9,483,683	9,894,266
Books and Supplies	1,493,510	4,313,829	1,366,062	1,363,999	1,165,224
Services and Operating	315,619	474,092	264,344	264,344	264,344
Capital Outlay	0	0	0	0	0
Other	744,568	910,080	852,124	864,680	871,070
<b>TOTAL EXPENSES</b>	<b>23,143,549</b>	<b>25,708,245</b>	<b>24,769,430</b>	<b>25,440,553</b>	<b>25,779,927</b>
<b>OTHER FINANCING<sup>1</sup></b>					
	<b>1,700,000</b>	<b>2,915,000</b>	<b>4,469,893</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>211,809</b>	<b>(1,780,591)</b>	<b>(132,252)</b>	<b>(20,184)</b>	<b>(28,438)</b>
<b>BEGINNING BALANCE</b>	<b>2,346,865</b>	<b>2,558,674</b>	<b>778,083</b>	<b>645,831</b>	<b>625,647</b>
<b>ENDING BALANCE</b>	<b>2,558,674</b>	<b>778,083</b>	<b>645,831</b>	<b>625,647</b>	<b>597,209</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### CAFETERIA

Typically serves approximately 21,000 meals each school day. This fund is used to account separately for federal, state, and local resources to operate the child nutrition program. Principal revenues in this fund are federal and state child nutrition programs and local sales.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	9,838,996	7,044,278	11,599,297	12,949,605	13,130,468
Other State	703,317	475,298	839,944	922,079	940,131
Other Local	3,310,746	154,864	1,720,973	3,636,165	3,921,547
<b>TOTAL REVENUES</b>	<b>13,853,059</b>	<b>7,674,440</b>	<b>14,160,214</b>	<b>17,507,849</b>	<b>17,992,146</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	5,145,734	4,681,040	5,187,687	5,184,755	5,231,328
Employee Benefits	3,166,622	3,200,305	3,617,828	3,811,434	3,811,434
Books and Supplies	5,945,980	4,191,080	6,412,306	7,339,186	7,524,415
Services and Operating	715,030	685,830	746,424	751,222	752,137
Capital Outlay	0	0	0	0	0
Other	353,639	400,485	373,798	455,230	457,409
<b>TOTAL EXPENSES</b>	<b>15,327,005</b>	<b>13,158,740</b>	<b>16,338,043</b>	<b>17,541,827</b>	<b>17,776,723</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>2,271,702</b>	<b>3,492,225</b>	<b>3,167,017</b>	<b>167,225</b>	<b>167,225</b>
<b>INCREASE/(DECREASE)</b>	<b>797,757</b>	<b>(1,992,075)</b>	<b>989,188</b>	<b>133,247</b>	<b>382,648</b>
<b>BEGINNING BALANCE</b>	<b>3,205,130</b>	<b>4,002,887</b>	<b>2,010,812</b>	<b>3,000,000</b>	<b>3,133,247</b>
<b>ENDING BALANCE</b>	<b>4,002,887</b>	<b>2,010,812</b>	<b>3,000,000</b>	<b>3,133,247</b>	<b>3,515,896</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## SPECIAL REVENUE FUND

### DEFERRED MAINTENANCE

This fund is used to account separately for the district deferred maintenance program. Funds may be expended for purposes such as the repair and replacement of major facility systems; plumbing, heating, cooling, electrical, roofing, etc.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	1,671	647		0	0
Other Local	29,097	7,000	7,000	7,000	7,000
<b>TOTAL REVENUES</b>	<b>30,768</b>	<b>7,647</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	33,558	44,949	0	0	0
Employee Benefits	8,001	8,728	0	0	0
Books and Supplies	60,170	260,814	0	0	0
Services and Operating	98,013	99,328	0	0	0
Capital Outlay	1,990,470	1,816,960	2,000,000	2,000,000	2,000,000
Indirect Costs Out	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>2,190,211</b>	<b>2,230,779</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(159,443)</b>	<b>(223,132)</b>	<b>7,000</b>	<b>(1,993,000)</b>	<b>(1,993,000)</b>
<b>BEGINNING BALANCE</b>	<b>1,382,576</b>	<b>1,223,133</b>	<b>1,000,001</b>	<b>1,007,001</b>	<b>(985,999)</b>
<b>ENDING BALANCE</b>	<b>1,223,133</b>	<b>1,000,001</b>	<b>1,007,001</b>	<b>(985,999)</b>	<b>(2,978,999)</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## CAPITAL PROJECTS FUND

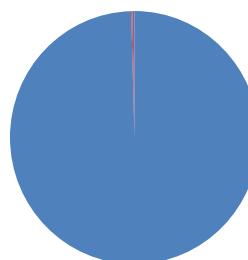
### TOTAL

The Capital Projects Fund group includes four separate funds, each accounting for the activities, expenditures, and financing of district capital improvement projects. Bond Interest and Redemption Fund, Fund 51, is not included in this total since it is used for the repayment of bonds issued.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	1,500,000	3,145,439	0	0	0
Other Local	7,773,353	6,819,993	3,550,395	3,621,403	3,693,831
<b>TOTAL REVENUES</b>	<b>9,273,353</b>	<b>9,965,432</b>	<b>3,550,395</b>	<b>3,621,403</b>	<b>3,693,831</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,324,233	1,726,910	958,656	967,284	975,990
Employee Benefits	656,965	719,060	571,927	405,582	409,233
Books and Supplies	291,846	3,093,655	25,950	26,573	27,166
Services and Operating	2,417,535	4,588,249	2,332,250	2,388,224	2,441,481
Capital Outlay	132,553,062	109,016,168	79,708,669	67,752,369	69,649,435
Debt Service	125,012	0	0	127,564	0
<b>TOTAL EXPENSES</b>	<b>137,368,654</b>	<b>119,144,042</b>	<b>83,597,452</b>	<b>71,667,596</b>	<b>73,503,305</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(40,914)</b>	<b>181,108,882</b>	<b>391,411</b>	<b>100,000,000</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(128,136,215)</b>	<b>71,930,272</b>	<b>(79,655,646)</b>	<b>31,953,807</b>	<b>(69,809,474)</b>
<b>BEGINNING BALANCE</b>	<b>227,987,182</b>	<b>99,850,967</b>	<b>171,781,239</b>	<b>92,125,593</b>	<b>124,079,400</b>
<b>ENDING BALANCE</b>	<b>99,850,967</b>	<b>171,781,239</b>	<b>92,125,593</b>	<b>124,079,400</b>	<b>54,269,926</b>

### 2021-22

Full-time Employees (FTE)	13.8%
Revenue Growth	-64.37%
Expense Growth	-29.83%
Other Financing Growth	-99.78%



- Building
- Capital Facilities
- County Schools
- Proposition 39

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## CAPITAL PROJECTS FUND

### BUILDING

This fund is used to account separately for proceeds from the sale of bonds authorized by Measures S (1998), J (2002), N (2012), and P (2016). It is also used to account for activities related to leased properties and capital improvement projects. It may not be used for any other purpose.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	0	3,696	0	0	0
Other Local	5,631,184	3,762,574	2,294,395	2,340,283	2,387,089
<b>TOTAL REVENUES</b>	<b>5,631,184</b>	<b>3,766,270</b>	<b>2,294,395</b>	<b>2,340,283</b>	<b>2,387,089</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,266,758	1,633,968	958,656	967,284	975,990
Employee Benefits	625,851	665,488	571,927	405,582	409,233
Books and Supplies	291,846	3,093,655	25,950	26,573	27,166
Services and Operating	2,366,199	4,522,973	2,272,250	2,326,784	2,378,671
Capital Outlay	131,611,965	109,016,168	79,708,669	67,752,369	69,649,435
Debt Service	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>136,162,619</b>	<b>118,932,252</b>	<b>83,537,452</b>	<b>71,478,592</b>	<b>73,440,495</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>4,094,898</b>	<b>184,252,259</b>	<b>391,411</b>	<b>100,000,000</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(126,436,537)</b>	<b>69,086,277</b>	<b>(80,851,646)</b>	<b>30,861,691</b>	<b>(71,053,406)</b>
<b>BEGINNING BALANCE</b>	<b>225,176,110</b>	<b>98,739,573</b>	<b>167,825,850</b>	<b>86,974,204</b>	<b>117,835,895</b>
<b>ENDING BALANCE</b>	<b>98,739,573</b>	<b>167,825,850</b>	<b>86,974,204</b>	<b>117,835,895</b>	<b>46,782,489</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## CAPITAL PROJECTS FUND

### CAPITAL FACILITIES

Each year the district receives fees levied on developers or other agencies as a condition of approving a development within district boundaries. Funds must be spent on approved capital projects or for items specified in the agreements with developers.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	0	0	0	0	0
Other Local	1,496,089	3,056,000	1,256,000	1,281,120	1,306,742
<b>TOTAL REVENUES</b>	<b>1,496,089</b>	<b>3,056,000</b>	<b>1,256,000</b>	<b>1,281,120</b>	<b>1,306,742</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	51,336	65,276	60,000	61,440	62,810
Capital Outlay	0	0	0	0	0
Debt Service	125,012	0	0	127,564	0
<b>TOTAL EXPENSES</b>	<b>176,348</b>	<b>65,276</b>	<b>60,000</b>	<b>189,004</b>	<b>62,810</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(2,000,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(680,260)</b>	<b>2,990,724</b>	<b>1,196,000</b>	<b>1,092,116</b>	<b>1,243,932</b>
<b>BEGINNING BALANCE</b>	<b>1,644,925</b>	<b>964,665</b>	<b>3,955,389</b>	<b>5,151,389</b>	<b>6,243,505</b>
<b>ENDING BALANCE</b>	<b>964,665</b>	<b>3,955,389</b>	<b>5,151,389</b>	<b>6,243,505</b>	<b>7,487,437</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## CAPITAL PROJECTS FUND

### COUNTY SCHOOLS FACILITIES FUND

The County Schools Facility fund represents funds transferred from the State to the County for Modernization projects under the School Facilities Program.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	1,500,000	3,141,743	0	0	0
Other Local	635,218	1,152	0	0	0
<b>TOTAL REVENUES</b>	<b>2,135,218</b>	<b>3,142,895</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(2,135,812)</b>	<b>(3,143,377)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(594)</b>	<b>(482)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>1,076</b>	<b>482</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>	<b>482</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

## CAPITAL PROJECTS FUND

### SPECIAL RESERVE - PROPOSITION 39

California voters approved the Clean Energy Jobs Act (Proposition 39) in 2012. Tax proceeds from Proposition 39 are appropriated to improve energy efficiency and expand clean energy generation in schools. The district energy expenditure plan has been approved by the state.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	0	0	0	0	0
Other Local	10,862	267	0	0	0
<b>TOTAL REVENUES</b>	<b>10,862</b>	<b>267</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	57,476	92,942	0	0	0
Employee Benefits	31,114	53,572	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	0	0	0	0	0
Capital Outlay	941,097	0	0	0	0
Debt Service	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>1,029,687</b>	<b>146,514</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(1,018,825)</b>	<b>(146,247)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING BALANCE</b>	<b>1,165,072</b>	<b>146,247</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE</b>	<b>146,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and

## CAPITAL PROJECTS FUND

### BOND INTEREST AND REDEMPTION

This fund is used to account for the repayment of bonds issued by the district. The principal and interest on the bonds is paid by the county treasurer, from taxes levied by the county auditor-controller. The county auditor maintains control of this fund.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	717,054	4,579,086	4,579,086	4,579,086	4,579,086
Other Local	83,648,953	75,978,814	75,978,814	75,978,814	75,978,814
<b>TOTAL REVENUES</b>	<b>84,366,007</b>	<b>80,557,900</b>	<b>80,557,900</b>	<b>80,557,900</b>	<b>80,557,900</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service	85,477,993	88,234,983	88,234,983	88,234,983	88,234,983
<b>TOTAL EXPENSES</b>	<b>85,477,993</b>	<b>88,234,983</b>	<b>88,234,983</b>	<b>88,234,983</b>	<b>88,234,983</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>(555,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INCREASE/(DECREASE)</b>	<b>(1,666,986)</b>	<b>(7,677,083)</b>	<b>(7,677,083)</b>	<b>(7,677,083)</b>	<b>(7,677,083)</b>
<b>BEGINNING BALANCE</b>	<b>88,656,575</b>	<b>86,989,589</b>	<b>79,312,506</b>	<b>71,635,423</b>	<b>63,958,340</b>
<b>ENDING BALANCE</b>	<b>86,989,589</b>	<b>79,312,506</b>	<b>71,635,423</b>	<b>63,958,340</b>	<b>56,281,257</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and

## SELF INSURANCE FUND

### TOTAL

This fund is used to separately account for the district self insured workers' compensation and vision insurance plans. Amounts contributed to this fund, from other funds, are lawfully restricted for insurance purposes.

	2019-20 Actual	2020-21 Estimated	2021-22 Adopted	2022-23 Projected	2023-24 Projected
<b>REVENUES</b>					
LCFF Base	0	0	0	0	0
LCFF Supplemental	0	0	0	0	0
Federal	0	0	0	0	0
Other State	0	0	0	0	0
Other Local	20,747,985	20,482,089	21,441,604	21,607,964	21,778,927
<b>TOTAL REVENUES</b>	<b>20,747,985</b>	<b>20,482,089</b>	<b>21,441,604</b>	<b>21,607,964</b>	<b>21,778,927</b>
<b>EXPENSES</b>					
Certificated Salaries	0	0	0	0	0
Classified Salaries	395,533	393,167	383,527	386,979	390,462
Employee Benefits	204,056	217,094	232,386	234,477	236,587
Books and Supplies	3,397	26,291	26,291	26,291	26,291
Services and Operating	17,913,113	20,683,662	23,765,128	23,716,856	24,195,777
Capital Outlay	0	0	0	0	0
Indirect costs Out	0	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>18,516,099</b>	<b>21,320,214</b>	<b>24,407,332</b>	<b>24,364,603</b>	<b>24,849,117</b>
<b>OTHER FINANCING<sup>1</sup></b>	<b>7,500,000</b>	<b>9,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>INCREASE/(DECREASE)</b>	<b>9,731,886</b>	<b>8,161,875</b>	<b>(965,728)</b>	<b>(756,639)</b>	<b>(1,070,190)</b>
<b>BEGINNING BALANCE</b>	<b>26,919,790</b>	<b>36,651,676</b>	<b>44,813,551</b>	<b>43,847,823</b>	<b>43,091,184</b>
<b>ENDING BALANCE</b>	<b>36,651,676</b>	<b>44,813,551</b>	<b>43,847,823</b>	<b>43,091,184</b>	<b>42,020,994</b>

<sup>1</sup>Other Financing includes Sources (primarily transfers from another fund), Uses (primarily transfers to another fund) and Contributions (primarily from the Unrestricted General Fund to support other programs).

	G = General Ledger Data; S = Supplemental Data (Gray shaded items are non-SACS documents and are being provided in a more user friendly format)	Data Supplied For:		
SACS Form	Description	Page	2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	48	GS	GS
09	Charter Schools Special Revenue Fund	67	G	G
10	Special Education Pass-Through Fund	80	G	G
11	Adult Education Fund	88	G	G
12	Child Development Fund	100	G	G
13	Cafeteria Special Revenue Fund	110	G	G
14	Deferred Maintenance Fund	120	G	G
21	Building Fund	130	G	G
25	Capital Facilities Fund	141	G	G
35	County School Facilities Fund	151	G	G
40	Special Reserve Fund for Capital Outlay Projects	162	G	G
51	Bond Interest and Redemption Fund	173	G	G
67	Self-Insurance Fund	182	G	G
A	Average Daily Attendance	193	S	S
	Cashflow Worksheet	196		
CB	Budget Certification	198		S
CC	Workers' Compensation Certification	203		S
MYP	Multiyear Projections (MYP) - General Fund	204		GS
01CS	Criteria and Standards Review	210	GS	GS

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	364,811,362.00	1,706,852.00	366,518,214.00	380,513,416.00	2,152,202.00	382,665,618.00	4.4%
2) Federal Revenue		8100-8299	0.00	117,391,428.00	117,391,428.00	0.00	35,945,821.00	35,945,821.00	-69.4%
3) Other State Revenue		8300-8599	7,390,660.00	105,111,449.00	112,502,109.00	9,762,408.00	62,631,104.00	72,393,512.00	-35.7%
4) Other Local Revenue		8600-8799	1,726,657.00	3,817,040.00	5,543,697.00	2,938,794.00	3,145,949.00	6,084,743.00	9.8%
5) TOTAL, REVENUES			373,928,679.00	228,026,769.00	601,955,448.00	393,214,618.00	103,875,076.00	497,089,694.00	-17.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	158,393,655.00	56,745,766.00	215,139,421.00	161,501,930.00	40,567,420.00	202,069,350.00	-6.1%
2) Classified Salaries		2000-2999	39,512,980.00	28,832,817.00	68,345,797.00	42,588,268.00	29,469,742.00	72,058,010.00	5.4%
3) Employee Benefits		3000-3999	85,538,649.00	59,760,777.00	145,299,426.00	94,934,358.00	60,176,277.00	155,110,635.00	6.8%
4) Books and Supplies		4000-4999	10,010,551.00	45,357,717.00	55,368,268.00	8,679,130.00	64,146,505.00	72,825,635.00	31.5%
5) Services and Other Operating Expenditures		5000-5999	20,565,876.00	15,582,929.00	36,148,805.00	19,136,534.00	13,383,540.00	32,520,074.00	-10.0%
6) Capital Outlay		6000-6999	199,761.00	738,987.00	938,748.00	4,359,600.00	73,000.00	4,432,600.00	372.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	1,010,405.00	0.00	1,010,405.00	1,010,455.00	0.00	1,010,455.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,312,380.00)	6,922,036.00	(1,390,344.00)	(7,154,909.00)	5,862,524.00	(1,292,385.00)	-7.0%
9) TOTAL, EXPENDITURES			306,919,497.00	213,941,029.00	520,860,526.00	325,055,366.00	213,679,008.00	538,734,374.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			67,009,182.00	14,085,740.00	81,094,922.00	68,159,252.00	(109,803,932.00)	(41,644,680.00)	-151.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,152,872.00	8,418,848.00	17,571,720.00	2,223,655.00	9,473,866.00	11,697,521.00	-33.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(50,818,599.00)	50,818,599.00	0.00	(55,721,854.00)	55,721,854.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,971,471.00)	42,399,751.00	(17,571,720.00)	(57,945,509.00)	46,247,988.00	(11,697,521.00)	-33.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,037,711.00	56,485,491.00	63,523,202.00	10,213,743.00	(63,555,944.00)	(53,342,201.00)	-184.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	52,103,663.72	26,222,769.35	78,326,433.07	58,399,756.72	83,449,878.35	141,849,635.07	81.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,103,663.72	26,222,769.35	78,326,433.07	58,399,756.72	83,449,878.35	141,849,635.07	81.1%
d) Other Restatements		9795	(741,618.00)	741,618.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,362,045.72	26,964,387.35	78,326,433.07	58,399,756.72	83,449,878.35	141,849,635.07	81.1%
2) Ending Balance, June 30 (E + F1e)			58,399,756.72	83,449,878.35	141,849,635.07	68,613,499.72	19,893,934.35	88,507,434.07	-37.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%
Stores		9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Prepaid Items		9713	145,000.00	49,119.67	194,119.67	145,000.00	0.00	145,000.00	-25.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	83,400,758.68	83,400,758.68	0.00	19,893,934.35	19,893,934.35	-76.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,897,744.00	0.00	3,897,744.00	14,426,808.00	0.00	14,426,808.00	270.1%
Strategic Plan	0000	9780			762,000.00			762,000.00	
Negotiations	0000	9780			11,751,337.00			11,751,337.00	
LCFF Supplemental	0000	9780			1,913,471.00			1,913,471.00	
Strategic Plan	0000	9780	762,000.00		762,000.00				
LCFF Supplemental	0000	9780	3,135,744.00		3,135,744.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,775,000.00	0.00	10,775,000.00	11,010,000.00	0.00	11,010,000.00	2.2%
Unassigned/Unappropriated Amount		9790	43,227,012.72	0.00	43,227,012.72	42,676,691.72	0.00	42,676,691.72	-1.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	95,492,708.46	(11,536,627.96)	83,956,080.50				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	205,000.00	0.00	205,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	81.00	81.00				
2) Investments		9150	12,533,780.03	0.00	12,533,780.03				
3) Accounts Receivable		9200	575,602.67	8,711,029.04	9,286,631.71				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	49,323.98	0.00	49,323.98				
7) Prepaid Expenditures		9330	194,414.43	49,119.67	243,534.10				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			109,050,829.57	(2,776,398.25)	106,274,431.32				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	18,649,877.64	4,206.55	18,654,084.19				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			18,649,877.64	4,206.55	18,654,084.19				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			90,400,951.93	(2,780,604.80)	87,620,347.13				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	197,620,495.00	0.00	197,620,495.00	213,385,640.00	0.00	213,385,640.00	8.0%
Education Protection Account State Aid - Current Year		8012	75,088,371.00	0.00	75,088,371.00	74,360,803.00	0.00	74,360,803.00	-1.0%
State Aid - Prior Years		8019	(842,890.00)	0.00	(842,890.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	844,657.00	0.00	844,657.00	844,657.00	0.00	844,657.00	0.0%
Timber Yield Tax		8022	0.00	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	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	96,982,588.00	0.00	96,982,588.00	96,982,588.00	0.00	96,982,588.00	0.0%
Unsecured Roll Taxes		8042	2,963,916.00	0.00	2,963,916.00	2,963,916.00	0.00	2,963,916.00	0.0%
Prior Years' Taxes		8043	785,708.00	0.00	785,708.00	785,708.00	0.00	785,708.00	0.0%
Supplemental Taxes		8044	3,775,579.00	0.00	3,775,579.00	3,775,579.00	0.00	3,775,579.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,251,608.00	0.00	15,251,608.00	15,251,608.00	0.00	15,251,608.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	166,100.00	0.00	166,100.00	166,100.00	0.00	166,100.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	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	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	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	0.00	0.0%
Subtotal, LCFF Sources			392,636,132.00	0.00	392,636,132.00	408,516,599.00	0.00	408,516,599.00	4.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(27,824,770.00)	0.00	(27,824,770.00)	(28,003,183.00)	0.00	(28,003,183.00)	0.6%
Property Taxes Transfers		8097	0.00	1,706,852.00	1,706,852.00	0.00	2,152,202.00	2,152,202.00	26.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			364,811,362.00	1,706,852.00	366,518,214.00	380,513,416.00	2,152,202.00	382,665,618.00	4.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	8,558,869.00	8,558,869.00	0.00	9,902,405.00	9,902,405.00	15.7%
Special Education Discretionary Grants	8182		0.00	1,341,844.00	1,341,844.00	0.00	1,173,850.00	1,173,850.00	-12.5%
Child Nutrition Programs	8220		0.00	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	0.00	0.0%
Forest Reserve Funds	8260		0.00	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	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	27,500.00	27,500.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		15,194,400.00	15,194,400.00		18,080,386.00	18,080,386.00	19.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,537,023.00	1,537,023.00		2,211,848.00	2,211,848.00	43.9%
Title III, Part A, Immigrant Student Program	4201	8290		459,193.00	459,193.00		469,009.00	469,009.00	2.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		779,414.00	779,414.00		675,990.00	675,990.00	-13.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,									
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		2,625,875.00	2,625,875.00		2,005,230.00	2,005,230.00	-23.6%
Career and Technical Education	3500-3599	8290		420,685.00	420,685.00		380,585.00	380,585.00	-9.5%
All Other Federal Revenue	All Other	8290	0.00	86,446,625.00	86,446,625.00	0.00	1,046,518.00	1,046,518.00	-98.8%
TOTAL, FEDERAL REVENUE			0.00	117,391,428.00	117,391,428.00	0.00	35,945,821.00	35,945,821.00	-69.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		29,504,759.00	29,504,759.00		30,108,160.00	30,108,160.00	2.0%
Prior Years	6500	8319		98,515.00	98,515.00		98,515.00	98,515.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,556,785.00	0.00	1,556,785.00	1,562,514.00	0.00	1,562,514.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	5,695,779.00	1,776,791.00	7,472,570.00	5,865,374.00	1,916,022.00	7,781,396.00	4.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,934,493.00	3,934,493.00		3,934,500.00	3,934,500.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		420,783.00	420,783.00		348,799.00	348,799.00	-17.1%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,454,095.00	1,454,095.00		1,035,060.00	1,035,060.00	-28.8%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	138,096.00	67,922,013.00	68,060,109.00	2,334,520.00	25,190,048.00	27,524,568.00	-59.6%
TOTAL, OTHER STATE REVENUE			7,390,660.00	105,111,449.00	112,502,109.00	9,762,408.00	62,631,104.00	72,393,512.00	-35.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	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	0.00	0.0%
Supplemental Taxes	8618		0.00	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	0.00	0.0%
Other	8622		0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	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	0.00	0.0%
Sale of Publications	8632		0.00	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	0.00	0.0%
All Other Sales	8639		0.00	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	0.00	0.0%
Interest	8660		500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	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	0.00	0.0%
Non-Resident Students	8672		0.00	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	0.00	0.0%
Interagency Services	8677		37,938.00	121,884.00	159,822.00	37,938.00	117,884.00	155,822.00	-2.5%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	305,236.00	305,236.00	0.00	838,535.00	838,535.00	174.7%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	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	0.00	0.0%
All Other Local Revenue		8699	1,188,719.00	3,057,890.00	4,246,609.00	2,400,856.00	1,857,500.00	4,258,356.00	0.3%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		332,030.00	332,030.00		332,030.00	332,030.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,726,657.00	3,817,040.00	5,543,697.00	2,938,794.00	3,145,949.00	6,084,743.00	9.8%
TOTAL, REVENUES			373,928,679.00	228,026,769.00	601,955,448.00	393,214,618.00	103,875,076.00	497,089,694.00	-17.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries	1100	129,120,074.00	39,424,193.00	168,544,267.00	132,006,550.00	28,783,658.00	160,790,208.00	-4.6%	
Certificated Pupil Support Salaries	1200	8,625,367.00	5,469,497.00	14,094,864.00	8,886,562.00	5,186,393.00	14,072,955.00	-0.2%	
Certificated Supervisors' and Administrators' Salaries	1300	16,623,723.00	3,270,396.00	19,894,119.00	16,590,926.00	2,550,071.00	19,140,997.00	-3.8%	
Other Certificated Salaries	1900	4,024,491.00	8,581,680.00	12,606,171.00	4,017,892.00	4,047,298.00	8,065,190.00	-36.0%	
<b>TOTAL, CERTIFICATED SALARIES</b>		<b>158,393,655.00</b>	<b>56,745,766.00</b>	<b>215,139,421.00</b>	<b>161,501,930.00</b>	<b>40,567,420.00</b>	<b>202,069,350.00</b>	<b>-6.1%</b>	
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries	2100	979,751.00	11,526,761.00	12,506,512.00	1,284,305.00	12,919,160.00	14,203,465.00	13.6%	
Classified Support Salaries	2200	16,261,756.00	10,316,791.00	26,578,547.00	18,292,824.00	9,908,047.00	28,200,871.00	6.1%	
Classified Supervisors' and Administrators' Salaries	2300	5,088,855.00	3,611,279.00	8,700,134.00	5,097,739.00	3,474,593.00	8,572,332.00	-1.5%	
Clerical, Technical and Office Salaries	2400	15,893,027.00	2,069,528.00	17,962,555.00	16,534,308.00	1,510,455.00	18,044,763.00	0.5%	
Other Classified Salaries	2900	1,289,591.00	1,308,458.00	2,598,049.00	1,379,092.00	1,657,487.00	3,036,579.00	16.9%	
<b>TOTAL, CLASSIFIED SALARIES</b>		<b>39,512,980.00</b>	<b>28,832,817.00</b>	<b>68,345,797.00</b>	<b>42,588,268.00</b>	<b>29,469,742.00</b>	<b>72,058,010.00</b>	<b>5.4%</b>	
<b>EMPLOYEE BENEFITS</b>									
STRS	3101-3102	25,133,871.00	28,670,167.00	53,804,038.00	26,874,758.00	27,565,556.00	54,440,314.00	1.2%	
PERS	3201-3202	7,900,921.00	6,314,171.00	14,215,092.00	9,339,913.00	6,729,725.00	16,069,638.00	13.0%	
OASDI/Medicare/Alternative	3301-3302	5,381,298.00	3,104,162.00	8,485,460.00	5,422,006.00	2,779,689.00	8,201,695.00	-3.3%	
Health and Welfare Benefits	3401-3402	36,247,962.00	16,691,216.00	52,939,178.00	40,375,390.00	18,086,103.00	58,461,493.00	10.4%	
Unemployment Insurance	3501-3502	101,162.00	42,958.00	144,120.00	2,469,543.00	861,940.00	3,331,483.00	2211.6%	
Workers' Compensation	3601-3602	3,994,170.00	1,673,359.00	5,667,529.00	4,079,317.00	1,400,357.00	5,479,674.00	-3.3%	
OPEB, Allocated	3701-3702	3,929,979.00	1,950,975.00	5,880,954.00	4,070,192.00	1,708,357.00	5,778,549.00	-1.7%	
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Employee Benefits	3901-3902	2,849,286.00	1,313,769.00	4,163,055.00	2,303,239.00	1,044,550.00	3,347,789.00	-19.6%	
<b>TOTAL, EMPLOYEE BENEFITS</b>		<b>85,538,649.00</b>	<b>59,760,777.00</b>	<b>145,299,426.00</b>	<b>94,934,358.00</b>	<b>60,176,277.00</b>	<b>155,110,635.00</b>	<b>6.8%</b>	
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials	4100	0.00	5,348,475.00	5,348,475.00	0.00	3,415,957.00	3,415,957.00	-36.1%	
Books and Other Reference Materials	4200	414,969.00	1,435,410.00	1,850,379.00	352,071.00	289,827.00	641,898.00	-65.3%	
Materials and Supplies	4300	8,566,678.00	35,271,344.00	43,838,022.00	7,735,756.00	59,123,876.00	66,859,632.00	52.5%	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,028,904.00	3,296,775.00	4,325,679.00	591,303.00	1,309,162.00	1,900,465.00	-56.1%
Food		4700	0.00	5,713.00	5,713.00	0.00	7,683.00	7,683.00	34.5%
TOTAL, BOOKS AND SUPPLIES			10,010,551.00	45,357,717.00	55,368,268.00	8,679,130.00	64,146,505.00	72,825,635.00	31.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	397,149.00	5,884,201.00	6,281,350.00	384,010.00	6,120,639.00	6,504,649.00	3.6%
Travel and Conferences		5200	406,523.00	276,110.00	682,633.00	603,402.00	235,986.00	839,388.00	23.0%
Dues and Memberships		5300	136,313.00	92,819.00	229,132.00	135,254.00	83,961.00	219,215.00	-4.3%
Insurance		5400 - 5450	2,844,728.00	0.00	2,844,728.00	3,640,871.00	0.00	3,640,871.00	28.0%
Operations and Housekeeping Services		5500	7,271,667.00	0.00	7,271,667.00	7,427,674.00	0.00	7,427,674.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,068,165.00	362,261.00	1,430,426.00	939,839.00	250,760.00	1,190,599.00	-16.8%
Transfers of Direct Costs		5710	552,537.00	(552,537.00)	0.00	(1,203,109.00)	1,203,109.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,681,617.00)	(3,948,507.00)	(5,630,124.00)	(1,738,571.00)	(4,202,961.00)	(5,941,532.00)	5.5%
Professional/Consulting Services and Operating Expenditures		5800	8,120,284.00	12,338,284.00	20,458,568.00	7,367,844.00	9,517,775.00	16,885,619.00	-17.5%
Communications		5900	1,450,127.00	1,130,298.00	2,580,425.00	1,579,320.00	174,271.00	1,753,591.00	-32.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,565,876.00	15,582,929.00	36,148,805.00	19,136,534.00	13,383,540.00	32,520,074.00	-10.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	147,000.00	592,987.00	739,987.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	52,761.00	146,000.00	198,761.00	4,359,600.00	73,000.00	4,432,600.00	2130.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>199,761.00</b>	<b>738,987.00</b>	<b>938,748.00</b>	<b>4,359,600.00</b>	<b>73,000.00</b>	<b>4,432,600.00</b>	<b>372.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	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	0.00	0.0%
Payments to County Offices		7142	710,463.00	0.00	710,463.00	710,463.00	0.00	710,463.00	0.0%
Payments to JPAs		7143	0.00	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	0.00	0.0%
To County Offices		7212	0.00	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	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	24,897.00	0.00	24,897.00	17,498.00	0.00	17,498.00	-29.7%
Other Debt Service - Principal		7439	275,045.00	0.00	275,045.00	282,494.00	0.00	282,494.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,010,405.00	0.00	1,010,405.00	1,010,455.00	0.00	1,010,455.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,922,036.00)	6,922,036.00	0.00	(5,862,524.00)	5,862,524.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,390,344.00)	0.00	(1,390,344.00)	(1,292,385.00)	0.00	(1,292,385.00)	-7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,312,380.00)	6,922,036.00	(1,390,344.00)	(7,154,909.00)	5,862,524.00	(1,292,385.00)	-7.0%
TOTAL, EXPENDITURES			306,919,497.00	213,941,029.00	520,860,526.00	325,055,366.00	213,679,008.00	538,734,374.00	3.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)				
<b>INTERFUND TRANSFERS</b>												
<b>INTERFUND TRANSFERS IN</b>												
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
From: Bond Interest and Redemption Fund		8914	0.00	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	0.00	0.0%			
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%			
<b>INTERFUND TRANSFERS OUT</b>												
To: Child Development Fund		7611	0.00	2,915,000.00	2,915,000.00	0.00	4,469,893.00	4,469,893.00	53.3%			
To: Special Reserve Fund		7612	0.00	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	0.00	0.0%			
To: Cafeteria Fund		7616	0.00	3,500,000.00	3,500,000.00	175,000.00	3,000,000.00	3,175,000.00	-9.3%			
Other Authorized Interfund Transfers Out		7619	9,152,872.00	2,003,848.00	11,156,720.00	2,048,655.00	2,003,973.00	4,052,628.00	-63.7%			
(b) TOTAL, INTERFUND TRANSFERS OUT			9,152,872.00	8,418,848.00	17,571,720.00	2,223,655.00	9,473,866.00	11,697,521.00	-33.4%			
<b>OTHER SOURCES/USES</b>												
<b>SOURCES</b>												
State Apportionments												
Emergency Apportionments		8931	0.00	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	0.00	0.0%			
Other Sources												
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	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	0.00	0.0%			
Proceeds from Leases		8972	0.00	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	0.00	0.0%			
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%			

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		0.00	0.00	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	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues	8980	(50,818,599.00)	50,818,599.00	0.00	(55,721,854.00)	55,721,854.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		(50,818,599.00)	50,818,599.00	0.00	(55,721,854.00)	55,721,854.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)		(59,971,471.00)	42,399,751.00	(17,571,720.00)	(57,945,509.00)	46,247,988.00	(11,697,521.00)	-33.4%	

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)			
<b>A. REVENUES</b>		8010-8099	364,811,362.00	1,706,852.00	366,518,214.00	380,513,416.00	2,152,202.00	382,665,618.00	4.4%		
1) LCFF Sources			0.00	117,391,428.00	117,391,428.00	0.00	35,945,821.00	35,945,821.00	-69.4%		
2) Federal Revenue			7,390,660.00	105,111,449.00	112,502,109.00	9,762,408.00	62,631,104.00	72,393,512.00	-35.7%		
3) Other State Revenue			1,726,657.00	3,817,040.00	5,543,697.00	2,938,794.00	3,145,949.00	6,084,743.00	9.8%		
4) Other Local Revenue			373,928,679.00	228,026,769.00	601,955,448.00	393,214,618.00	103,875,076.00	497,089,694.00	-17.4%		
<b>5) TOTAL, REVENUES</b>											
<b>B. EXPENDITURES (Objects 1000-7999)</b>											
1) Instruction	1000-1999	Except 7600-7699	185,901,233.00	115,460,385.00	301,361,618.00	196,296,064.00	103,261,097.00	299,557,161.00	-0.6%		
2) Instruction - Related Services	2000-2999		53,466,636.00	40,437,003.00	93,903,639.00	52,368,626.00	23,339,863.00	75,708,489.00	-19.4%		
3) Pupil Services	3000-3999		22,367,753.00	15,632,665.00	38,000,418.00	29,067,599.00	15,136,963.00	44,204,562.00	16.3%		
4) Ancillary Services	4000-4999		2,228,767.00	175,664.00	2,404,431.00	2,235,631.00	66,862.00	2,302,493.00	-4.2%		
5) Community Services	5000-5999		0.00	192,274.00	192,274.00	0.00	478.00	478.00	-99.8%		
6) Enterprise	6000-6999		0.00	40,143.00	40,143.00	0.00	37,918.00	37,918.00	-5.5%		
7) General Administration	7000-7999		14,823,719.00	26,022,594.00	40,846,313.00	15,889,556.00	58,023,247.00	73,912,803.00	81.0%		
8) Plant Services	8000-8999		27,120,984.00	15,980,301.00	43,101,285.00	28,187,435.00	13,812,580.00	42,000,015.00	-2.6%		
9) Other Outgo	9000-9999		1,010,405.00	0.00	1,010,405.00	1,010,455.00	0.00	1,010,455.00	0.0%		
10) TOTAL, EXPENDITURES			306,919,497.00	213,941,029.00	520,860,526.00	325,055,366.00	213,679,008.00	538,734,374.00	3.4%		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			67,009,182.00	14,085,740.00	81,094,922.00	68,159,252.00	(109,803,932.00)	(41,644,680.00)	-151.4%		
<b>D. OTHER FINANCING SOURCES/USES</b>											
1) Interfund Transfers	8900-8929	a) Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
a) Transfers In			9,152,872.00	8,418,848.00	17,571,720.00	2,223,655.00	9,473,866.00	11,697,521.00	-33.4%		
b) Transfers Out		b) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
2) Other Sources/Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
a) Sources	8930-8979	b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%		
3) Contributions		8980-8999	(50,818,599.00)	50,818,599.00	0.00	(55,721,854.00)	55,721,854.00	0.00	0.0%		
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,971,471.00)	42,399,751.00	(17,571,720.00)	(57,945,509.00)	46,247,988.00	(11,697,521.00)	-33.4%		

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,037,711.00	56,485,491.00	63,523,202.00	10,213,743.00	(63,555,944.00)	(53,342,201.00)	-184.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	52,103,663.72	26,222,769.35	78,326,433.07	58,399,756.72	83,449,878.35	141,849,635.07	81.1%	
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		52,103,663.72	26,222,769.35	78,326,433.07	58,399,756.72	83,449,878.35	141,849,635.07	81.1%	
d) Other Restatements	9795	(741,618.00)	741,618.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		51,362,045.72	26,964,387.35	78,326,433.07	58,399,756.72	83,449,878.35	141,849,635.07	81.1%	
2) Ending Balance, June 30 (E + F1e)		58,399,756.72	83,449,878.35	141,849,635.07	68,613,499.72	19,893,934.35	88,507,434.07	-37.6%	
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711	205,000.00	0.00	205,000.00	205,000.00	0.00	205,000.00	0.0%	
Stores	9712	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%	
Prepaid Items	9713	145,000.00	49,119.67	194,119.67	145,000.00	0.00	145,000.00	-25.3%	
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Restricted	9740	0.00	83,400,758.68	83,400,758.68	0.00	19,893,934.35	19,893,934.35	-76.1%	
c) Committed									
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
d) Assigned									
Other Assignments (by Resource/Object)	9780	3,897,744.00	0.00	3,897,744.00	14,426,808.00	0.00	14,426,808.00	270.1%	
Strategic Plan	0000			762,000.00			762,000.00		
Negotiations	0000				11,751,337.00		11,751,337.00		
LCFF Supplemental	0000				1,913,471.00		1,913,471.00		
Strategic Plan	0000	762,000.00		762,000.00					
LCFF Supplemental	0000	3,135,744.00		3,135,744.00					
0000	9780								
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	10,775,000.00	0.00	10,775,000.00	11,010,000.00	0.00	11,010,000.00	2.2%	
Unassigned/Unappropriated Amount	9790	43,227,012.72	0.00	43,227,012.72	42,676,691.72	0.00	42,676,691.72	-1.3%	

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
3212	Elementary and Secondary School Relief II (ESSER II) Fund	42,921,000.00	0.00
5640	Medi-Cal Billing Option	1,028,764.15	682,797.00
6300	Lottery: Instructional Materials	122,740.00	122,740.00
7311	Classified School Employee Professional Development Block Grant	160,389.00	88.00
7425	Expanded Learning Opportunities (ELO) Grant	15,000,000.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	2,000,000.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	4,019,829.00	5,674,033.00
9010	Other Restricted Local	18,148,036.53	13,414,276.35
Total, Restricted Balance		<u>83,400,758.68</u>	<u>19,893,934.35</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,814,446.00	2,980,858.00	5.9%
2) Federal Revenue		8100-8299	136,204.00	116,427.00	-14.5%
3) Other State Revenue		8300-8599	343,450.00	333,525.00	-2.9%
4) Other Local Revenue		8600-8799	5,252.00	5,252.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>3,299,352.00</b>	<b>3,436,062.00</b>	<b>4.1%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,479,388.00	1,462,348.00	-1.2%
2) Classified Salaries		2000-2999	277,673.00	280,818.00	1.1%
3) Employee Benefits		3000-3999	830,426.00	879,732.00	5.9%
4) Books and Supplies		4000-4999	273,475.00	254,090.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	451,884.00	457,070.00	1.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,741.00	9,638.00	-17.9%
<b>9) TOTAL, EXPENDITURES</b>			<b>3,324,587.00</b>	<b>3,343,696.00</b>	<b>0.6%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(25,235.00)	92,366.00	-466.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	237,828.00	237,324.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(237,828.00)</b>	<b>(237,324.00)</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(263,063.00)	(144,958.00)	-44.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,317,936.53	1,054,873.53	-20.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,317,936.53	1,054,873.53	-20.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,317,936.53	1,054,873.53	-20.0%
2) Ending Balance, June 30 (E + F1e)			1,054,873.53	909,915.53	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		111,859.42	113,412.42	1.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		943,014.11	796,503.11	-15.5%
LCFF Revenue	0000	9780		639,481.00	
Reserve for Economic Uncertainties	0000	9780		157,022.11	
LCFF revenue	0000	9780	797,726.00		
Reserve for Economic Uncertainties	0000	9780	145,288.11		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,001,519.02		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		18,596.67		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			1,020,115.69		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,020,115.69		

July 1 Budget  
Charter Schools Special Revenue Fund  
Expenditures by Object

34 67447 0000000  
Form 09

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	1,478,053.00	1,623,848.00	9.9%
Education Protection Account State Aid - Current Year		8012	647,010.00	652,552.00	0.9%
State Aid - Prior Years		8019	(10,587.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	699,970.00	704,458.00	0.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,814,446.00</b>	<b>2,980,858.00</b>	<b>5.9%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	116,427.00	116,427.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,777.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>136,204.00</b>	<b>116,427.00</b>	<b>-14.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	117,908.00	119,747.00	1.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,065.00	11,065.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	54,450.00	54,437.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	160,027.00	148,276.00	-7.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>343,450.00</b>	<b>333,525.00</b>	<b>-2.9%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,252.00	5,252.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,252.00	5,252.00	0.0%
<b>TOTAL, REVENUES</b>			3,299,352.00	3,436,062.00	4.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,017,447.00	1,010,630.00	-0.7%
Certificated Pupil Support Salaries		1200	127,685.00	137,813.00	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	252,025.00	251,674.00	-0.1%
Other Certificated Salaries		1900	82,231.00	62,231.00	-24.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,479,388.00</b>	<b>1,462,348.00</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	167,016.00	149,305.00	-10.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	110,657.00	131,513.00	18.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>277,673.00</b>	<b>280,818.00</b>	<b>1.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	361,171.00	388,986.00	7.7%
PERS		3201-3202	73,893.00	58,258.00	-21.2%
OASDI/Medicare/Alternative		3301-3302	50,603.00	42,718.00	-15.6%
Health and Welfare Benefits		3401-3402	269,899.00	307,061.00	13.8%
Unemployment Insurance		3501-3502	886.00	18,252.00	1960.0%
Workers' Compensation		3601-3602	34,835.00	34,906.00	0.2%
OPEB, Allocated		3701-3702	7,667.00	10,663.00	39.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	31,472.00	18,888.00	-40.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>830,426.00</b>	<b>879,732.00</b>	<b>5.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	11,947.00	11,606.00	-2.9%
Books and Other Reference Materials		4200	6,336.00	3,498.00	-44.8%
Materials and Supplies		4300	241,422.00	226,512.00	-6.2%
Noncapitalized Equipment		4400	13,770.00	12,474.00	-9.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>273,475.00</b>	<b>254,090.00</b>	<b>-7.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		18,872.00	17,998.00	-4.6%
Dues and Memberships	5300		2,593.00	2,593.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,176.00	1,176.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		170,709.00	182,220.00	6.7%
Professional/Consulting Services and Operating Expenditures	5800		257,548.00	252,249.00	-2.1%
Communications	5900		986.00	834.00	-15.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>451,884.00</b>	<b>457,070.00</b>	<b>1.1%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements	7110		0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers	7281-7283		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs	7310		0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		11,741.00	9,638.00	-17.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			11,741.00	9,638.00	-17.9%
<b>TOTAL, EXPENDITURES</b>			3,324,587.00	3,343,696.00	0.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		237,828.00	237,324.00	-0.2%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			237,828.00	237,324.00	-0.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(237,828.00)	(237,324.00)	-0.2%

July 1 Budget  
Charter Schools Special Revenue Fund  
Expenditures by Function

San Juan Unified  
Sacramento County

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Form 09

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,814,446.00	2,980,858.00	5.9%
2) Federal Revenue		8100-8299	136,204.00	116,427.00	-14.5%
3) Other State Revenue		8300-8599	343,450.00	333,525.00	-2.9%
4) Other Local Revenue		8600-8799	5,252.00	5,252.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>3,299,352.00</b>	<b>3,436,062.00</b>	<b>4.1%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,220,528.00	2,181,427.00	-1.8%
2) Instruction - Related Services	2000-2999		719,940.00	765,097.00	6.3%
3) Pupil Services	3000-3999		192,378.00	207,534.00	7.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		191,741.00	189,638.00	-1.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>3,324,587.00</b>	<b>3,343,696.00</b>	<b>0.6%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(25,235.00)	92,366.00	-466.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	237,828.00	237,324.00	-0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(237,828.00)</b>	<b>(237,324.00)</b>	<b>-0.2%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(263,063.00)	(144,958.00)	-44.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,317,936.53	1,054,873.53	-20.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,317,936.53	1,054,873.53	-20.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,317,936.53	1,054,873.53	-20.0%
2) Ending Balance, June 30 (E + F1e)			1,054,873.53	909,915.53	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		111,859.42	113,412.42	1.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		943,014.11	796,503.11	-15.5%
LCFF Revenue	0000	9780	639,481.00		
Reserve for Economic Uncertainties	0000	9780	157,022.11		
LCFF revenue	0000	9780	797,726.00		
Reserve for Economic Uncertainties	0000	9780	145,288.11		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6300	Lottery: Instructional Materials	3,715.86	5,268.86
6500	Special Education	1,146.00	1,146.00
9010	Other Restricted Local	106,997.56	106,997.56
Total, Restricted Balance		111,859.42	113,412.42

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,791,286.00	4,970,677.00	3.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>4,791,286.00</b>	<b>4,970,677.00</b>	<b>3.7%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,791,286.00	4,970,677.00	3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>4,791,286.00</b>	<b>4,970,677.00</b>	<b>3.7%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget  
Special Education Pass-Through Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

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Form 10

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	4,422,805.00	4,602,188.00	4.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	368,481.00	368,489.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,791,286.00	4,970,677.00	3.7%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			4,791,286.00	4,970,677.00	3.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	368,481.00	368,489.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	4,422,805.00	4,602,188.00	4.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments		All Other	7221-7223	0.00	0.0%
All Other Transfers			7281-7283	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>				4,791,286.00	4,970,677.00
<b>TOTAL, EXPENDITURES</b>				4,791,286.00	4,970,677.00
					3.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,791,286.00	4,970,677.00	3.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>4,791,286.00</b>	<b>4,970,677.00</b>	<b>3.7%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,791,286.00	4,970,677.00	3.7%
<b>10) TOTAL, EXPENDITURES</b>			<b>4,791,286.00</b>	<b>4,970,677.00</b>	<b>3.7%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	413,613.00	413,613.00	0.0%
3) Other State Revenue		8300-8599	2,911,263.00	2,927,372.00	0.6%
4) Other Local Revenue		8600-8799	168,989.00	156,000.00	-7.7%
<b>5) TOTAL, REVENUES</b>			<b>3,493,865.00</b>	<b>3,496,985.00</b>	<b>0.1%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,039,086.00	1,089,560.00	4.9%
2) Classified Salaries		2000-2999	284,649.00	311,649.00	9.5%
3) Employee Benefits		3000-3999	585,159.00	697,611.00	19.2%
4) Books and Supplies		4000-4999	250,577.00	212,751.00	-15.1%
5) Services and Other Operating Expenditures		5000-5999	1,016,323.00	1,029,113.00	1.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	68,038.00	56,825.00	-16.5%
<b>9) TOTAL, EXPENDITURES</b>			<b>3,243,832.00</b>	<b>3,397,509.00</b>	<b>4.7%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			<b>250,033.00</b>	<b>99,476.00</b>	<b>-60.2%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	90,300.00	93,476.00	3.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(90,300.00)</b>	<b>(93,476.00)</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			159,733.00	6,000.00	-96.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,733,310.02	1,893,043.02	9.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,733,310.02	1,893,043.02	9.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,733,310.02	1,893,043.02	9.2%
2) Ending Balance, June 30 (E + F1e)			1,893,043.02	1,899,043.02	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,851,953.04	1,851,953.04	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		41,089.98	47,089.98	14.6%
Resource 0000	0000	9780		47,089.98	
Resource 0000	0000	9780	41,089.98		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,529,853.11		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		11,480.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			1,541,333.11		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,541,333.11		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	7,181.00	7,181.00	0.0%
All Other Federal Revenue	All Other	8290	406,432.00	406,432.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			413,613.00	413,613.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	824,513.00	824,513.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,663,611.00	1,663,611.00	0.0%
All Other State Revenue	All Other	8590	423,139.00	439,248.00	3.8%
<b>TOTAL, OTHER STATE REVENUE</b>			2,911,263.00	2,927,372.00	0.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees	8671		162,989.00	150,000.00	-8.0%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
Tuition	8710		0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>168,989.00</b>	<b>156,000.00</b>	<b>-7.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,493,865.00</b>	<b>3,496,985.00</b>	<b>0.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	601,724.00	632,398.00	5.1%
Certificated Pupil Support Salaries		1200	21,133.00	29,310.00	38.7%
Certificated Supervisors' and Administrators' Salaries		1300	278,196.00	278,196.00	0.0%
Other Certificated Salaries		1900	138,033.00	149,656.00	8.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,039,086.00</b>	<b>1,089,560.00</b>	<b>4.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	101,311.00	102,882.00	1.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	183,338.00	196,767.00	7.3%
Other Classified Salaries		2900	0.00	12,000.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>284,649.00</b>	<b>311,649.00</b>	<b>9.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	243,319.00	288,452.00	18.5%
PERS		3201-3202	52,962.00	65,656.00	24.0%
OASDI/Medicare/Alternative		3301-3302	37,450.00	39,020.00	4.2%
Health and Welfare Benefits		3401-3402	172,006.00	215,242.00	25.1%
Unemployment Insurance		3501-3502	664.00	17,239.00	2496.2%
Workers' Compensation		3601-3602	25,736.00	28,024.00	8.9%
OPEB, Allocated		3701-3702	26,463.00	28,421.00	7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,559.00	15,557.00	-41.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>585,159.00</b>	<b>697,611.00</b>	<b>19.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,159.00	16,633.00	9.7%
Materials and Supplies		4300	217,754.00	182,262.00	-16.3%
Noncapitalized Equipment		4400	17,664.00	13,856.00	-21.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>250,577.00</b>	<b>212,751.00</b>	<b>-15.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		10,000.00	10,000.00	0.0%
Travel and Conferences	5200		710.00	2,563.00	261.0%
Dues and Memberships	5300		2,620.00	2,120.00	-19.1%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		6,415.00	6,415.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		105,426.00	104,492.00	-0.9%
Professional/Consulting Services and Operating Expenditures	5800		865,152.00	877,523.00	1.4%
Communications	5900		26,000.00	26,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,016,323.00</b>	<b>1,029,113.00</b>	<b>1.3%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		68,038.00	56,825.00	-16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,038.00	56,825.00	-16.5%
TOTAL, EXPENDITURES			3,243,832.00	3,397,509.00	4.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%	
			0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN						
<b>INTERFUND TRANSFERS OUT</b>						
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%	
			90,300.00	93,476.00	3.5%	
(b) TOTAL, INTERFUND TRANSFERS OUT	7619		90,300.00	93,476.00	3.5%	
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%	
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%	
Proceeds from Leases						
All Other Financing Sources	8972		0.00	0.00	0.0%	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	
<b>USES</b>						
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%	
All Other Financing Uses	7699		0.00	0.00	0.0%	
(d) TOTAL, USES			0.00	0.00	0.0%	
<b>CONTRIBUTIONS</b>						
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%	
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%	
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(90,300.00)	(93,476.00)	3.5%	

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	413,613.00	413,613.00	0.0%
3) Other State Revenue		8300-8599	2,911,263.00	2,927,372.00	0.6%
4) Other Local Revenue		8600-8799	168,989.00	156,000.00	-7.7%
<b>5) TOTAL, REVENUES</b>			<b>3,493,865.00</b>	<b>3,496,985.00</b>	<b>0.1%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,091,359.00	2,051,808.00	-1.9%
2) Instruction - Related Services	2000-2999		955,944.00	1,149,809.00	20.3%
3) Pupil Services	3000-3999		23,837.00	34,671.00	45.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		68,038.00	56,825.00	-16.5%
8) Plant Services	8000-8999		104,654.00	104,396.00	-0.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>3,243,832.00</b>	<b>3,397,509.00</b>	<b>4.7%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>250,033.00</b>	<b>99,476.00</b>	<b>-60.2%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	90,300.00	93,476.00	3.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(90,300.00)</b>	<b>(93,476.00)</b>	<b>3.5%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			159,733.00	6,000.00	-96.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,733,310.02	1,893,043.02	9.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,733,310.02	1,893,043.02	9.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,733,310.02	1,893,043.02	9.2%
2) Ending Balance, June 30 (E + F1e)			1,893,043.02	1,899,043.02	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,851,953.04	1,851,953.04	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		41,089.98	47,089.98	14.6%
Resource 0000	0000	9780		47,089.98	
Resource 0000	0000	9780	41,089.98		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6371	CalWORKs for ROCP or Adult Education	1,084,165.00	1,084,165.00
6391	Adult Education Program	535,796.63	535,796.63
9010	Other Restricted Local	231,991.41	231,991.41
Total, Restricted Balance		1,851,953.04	1,851,953.04

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,520,897.00	13,282,868.00	-8.5%
3) Other State Revenue		8300-8599	4,287,625.00	4,655,252.00	8.6%
4) Other Local Revenue		8600-8799	2,204,132.00	2,229,165.00	1.1%
<b>5) TOTAL, REVENUES</b>			<b>21,012,654.00</b>	<b>20,167,285.00</b>	<b>-4.0%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	8,229,937.00	8,764,435.00	6.5%
2) Classified Salaries		2000-2999	4,226,357.00	4,579,317.00	8.4%
3) Employee Benefits		3000-3999	7,553,950.00	8,943,148.00	18.4%
4) Books and Supplies		4000-4999	4,313,829.00	1,366,062.00	-68.3%
5) Services and Other Operating Expenditures		5000-5999	474,092.00	264,344.00	-44.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	910,080.00	852,124.00	-6.4%
<b>9) TOTAL, EXPENDITURES</b>			<b>25,708,245.00</b>	<b>24,769,430.00</b>	<b>-3.7%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(4,695,591.00)	(4,602,145.00)	-2.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,915,000.00	4,469,893.00	53.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>2,915,000.00</b>	<b>4,469,893.00</b>	<b>53.3%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,780,591.00)	(132,252.00)	-92.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,558,674.23	778,083.23	-69.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,558,674.23	778,083.23	-69.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,558,674.23	778,083.23	-69.6%
2) Ending Balance, June 30 (E + F1e)			778,083.23	645,831.23	-17.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		497,894.62	497,894.62	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		280,188.61	147,936.61	-47.2%
Reserve for Economic Uncertainties	0000	9780		147,936.61	
Reserve for Economic Uncertainties	0000	9780	280,188.61		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,965,586.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,317.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,971,904.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,971,904.60		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	(17,051.00)	462,777.00	-2814.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	14,537,948.00	12,820,091.00	-11.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>14,520,897.00</b>	<b>13,282,868.00</b>	<b>-8.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	(1,551.00)	25,406.00	-1738.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,559,988.00	3,774,789.00	6.0%
All Other State Revenue	All Other	8590	729,188.00	855,057.00	17.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,287,625.00</b>	<b>4,655,252.00</b>	<b>8.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	12,754.00	12,754.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,386,951.00	1,800,260.00	29.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	804,427.00	416,151.00	-48.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,204,132.00</b>	<b>2,229,165.00</b>	<b>1.1%</b>
<b>TOTAL, REVENUES</b>			<b>21,012,654.00</b>	<b>20,167,285.00</b>	<b>-4.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	6,446,548.00	6,690,968.00	3.8%
Certificated Pupil Support Salaries		1200	404,047.00	409,923.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	358,916.00	496,039.00	38.2%
Other Certificated Salaries		1900	1,020,426.00	1,167,505.00	14.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			8,229,937.00	8,764,435.00	6.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,902,892.00	2,066,601.00	8.6%
Classified Support Salaries		2200	1,285,555.00	1,389,175.00	8.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,037,910.00	1,123,541.00	8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			4,226,357.00	4,579,317.00	8.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,856,758.00	2,211,799.00	19.1%
PERS		3201-3202	1,109,369.00	1,229,943.00	10.9%
OASDI/Medicare/Alternative		3301-3302	523,341.00	529,313.00	1.1%
Health and Welfare Benefits		3401-3402	3,272,503.00	4,053,054.00	23.9%
Unemployment Insurance		3501-3502	7,623.00	164,130.00	2053.1%
Workers' Compensation		3601-3602	257,609.00	266,873.00	3.6%
OPEB, Allocated		3701-3702	295,857.00	305,288.00	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	230,890.00	182,748.00	-20.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			7,553,950.00	8,943,148.00	18.4%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	61,376.00	36,450.00	-40.6%
Materials and Supplies		4300	3,872,546.00	792,153.00	-79.5%
Noncapitalized Equipment		4400	225,885.00	33,183.00	-85.3%
Food		4700	154,022.00	504,276.00	227.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,313,829.00	1,366,062.00	-68.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		116,024.00	79,807.00	-31.2%
Dues and Memberships	5300		6,610.00	6,054.00	-8.4%
Insurance	5400-5450		4,068.00	4,068.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		22,139.00	23,104.00	4.4%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		75,566.00	8,269.00	-89.1%
Professional/Consulting Services and Operating Expenditures	5800		248,514.00	141,881.00	-42.9%
Communications	5900		1,171.00	1,161.00	-0.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>474,092.00</b>	<b>264,344.00</b>	<b>-44.2%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		910,080.00	852,124.00	-6.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>910,080.00</b>	<b>852,124.00</b>	<b>-6.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,708,245.00</b>	<b>24,769,430.00</b>	<b>-3.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	2,915,000.00	4,469,893.00	53.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,915,000.00	4,469,893.00	53.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,915,000.00	4,469,893.00	53.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,520,897.00	13,282,868.00	-8.5%
3) Other State Revenue		8300-8599	4,287,625.00	4,655,252.00	8.6%
4) Other Local Revenue		8600-8799	2,204,132.00	2,229,165.00	1.1%
5) TOTAL, REVENUES			21,012,654.00	20,167,285.00	-4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		16,344,257.00	15,561,332.00	-4.8%
2) Instruction - Related Services	2000-2999		6,439,482.00	5,755,263.00	-10.6%
3) Pupil Services	3000-3999		1,456,419.00	1,710,276.00	17.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		910,080.00	852,124.00	-6.4%
8) Plant Services	8000-8999		558,007.00	890,435.00	59.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,708,245.00	24,769,430.00	-3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(4,695,591.00)	(4,602,145.00)	-2.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,915,000.00	4,469,893.00	53.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,915,000.00	4,469,893.00	53.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,780,591.00)	(132,252.00)	-92.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,558,674.23	778,083.23	-69.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,558,674.23	778,083.23	-69.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,558,674.23	778,083.23	-69.6%
2) Ending Balance, June 30 (E + F1e)			778,083.23	645,831.23	-17.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		497,894.62	497,894.62	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		280,188.61	147,936.61	-47.2%
Reserve for Economic Uncertainties	0000	9780		147,936.61	
Reserve for Economic Uncertainties	0000	9780	280,188.61		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6130	Child Development: Center-Based Reserve Account	441,478.26	441,478.26
9010	Other Restricted Local	56,416.36	56,416.36
Total, Restricted Balance		497,894.62	497,894.62

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,044,278.00	11,599,297.00	64.7%
3) Other State Revenue		8300-8599	475,298.00	839,944.00	76.7%
4) Other Local Revenue		8600-8799	154,864.00	1,720,973.00	1011.3%
<b>5) TOTAL, REVENUES</b>			<b>7,674,440.00</b>	<b>14,160,214.00</b>	<b>84.5%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,681,040.00	5,187,687.00	10.8%
3) Employee Benefits		3000-3999	3,200,305.00	3,617,828.00	13.0%
4) Books and Supplies		4000-4999	4,191,080.00	6,412,306.00	53.0%
5) Services and Other Operating Expenditures		5000-5999	685,830.00	746,424.00	8.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	400,485.00	373,798.00	-6.7%
<b>9) TOTAL, EXPENDITURES</b>			<b>13,158,740.00</b>	<b>16,338,043.00</b>	<b>24.2%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(5,484,300.00)	(2,177,829.00)	-60.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,175,000.00	-9.3%
b) Transfers Out		7600-7629	7,775.00	7,983.00	2.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>3,492,225.00</b>	<b>3,167,017.00</b>	<b>-9.3%</b>

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,992,075.00)	989,188.00	-149.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,002,886.82	2,010,811.82	-49.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,002,886.82	2,010,811.82	-49.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,002,886.82	2,010,811.82	-49.8%
2) Ending Balance, June 30 (E + F1e)			2,010,811.82	2,999,999.82	49.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		1,192.00	1,192.00	0.0%
Stores	9712		351,911.82	360,342.04	2.4%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,657,708.00	2,638,465.78	59.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		961,060.77		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		605.81		
c) in Revolving Cash Account	9130		1,192.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		1,644,862.10		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		351,911.82		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			2,959,632.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		(2.67)		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		28,789.59		
6) TOTAL, LIABILITIES			28,786.92		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,930,845.58		

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,872,661.00	10,611,059.00	80.7%
Donated Food Commodities		8221	1,166,240.00	988,238.00	-15.3%
All Other Federal Revenue		8290	5,377.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>7,044,278.00</b>	<b>11,599,297.00</b>	<b>64.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	475,298.00	839,944.00	76.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>475,298.00</b>	<b>839,944.00</b>	<b>76.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	77,864.00	1,712,973.00	2100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	74,000.00	5,000.00	-93.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>154,864.00</b>	<b>1,720,973.00</b>	<b>1011.3%</b>
<b>TOTAL, REVENUES</b>			<b>7,674,440.00</b>	<b>14,160,214.00</b>	<b>84.5%</b>

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Cafeteria Special Revenue Fund  
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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,462,468.00	3,910,425.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	933,944.00	950,122.00	1.7%
Clerical, Technical and Office Salaries		2400	281,408.00	294,702.00	4.7%
Other Classified Salaries		2900	3,220.00	32,438.00	907.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			4,681,040.00	5,187,687.00	10.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	810,632.00	916,643.00	13.1%
OASDI/Medicare/Alternative		3301-3302	355,221.00	390,633.00	10.0%
Health and Welfare Benefits		3401-3402	1,660,575.00	1,845,275.00	11.1%
Unemployment Insurance		3501-3502	2,340.00	63,508.00	2614.0%
Workers' Compensation		3601-3602	91,311.00	103,913.00	13.8%
OPEB, Allocated		3701-3702	173,235.00	192,240.00	11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	106,991.00	105,616.00	-1.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			3,200,305.00	3,617,828.00	13.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	228,948.00	268,934.00	17.5%
Noncapitalized Equipment		4400	138,558.00	67,950.00	-51.0%
Food		4700	3,823,574.00	6,075,422.00	58.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,191,080.00	6,412,306.00	53.0%

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 13

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		950.00	2,950.00	210.5%
Dues and Memberships	5300		3,600.00	3,600.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		94,350.00	77,350.00	-18.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		360,372.00	361,429.00	0.3%
Professional/Consulting Services and Operating Expenditures	5800		211,208.00	283,845.00	34.4%
Communications	5900		15,350.00	17,250.00	12.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>685,830.00</b>	<b>746,424.00</b>	<b>8.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund	7350		400,485.00	373,798.00	-6.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>400,485.00</b>	<b>373,798.00</b>	<b>-6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,158,740.00</b>	<b>16,338,043.00</b>	<b>24.2%</b>

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 13

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund	8916		3,500,000.00	3,175,000.00	-9.3%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			3,500,000.00	3,175,000.00	-9.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		7,775.00	7,983.00	2.7%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			7,775.00	7,983.00	2.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			3,492,225.00	3,167,017.00	-9.3%

July 1 Budget  
Cafeteria Special Revenue Fund  
Expenditures by Function

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 13

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,044,278.00	11,599,297.00	64.7%
3) Other State Revenue		8300-8599	475,298.00	839,944.00	76.7%
4) Other Local Revenue		8600-8799	154,864.00	1,720,973.00	1011.3%
5) TOTAL, REVENUES			7,674,440.00	14,160,214.00	84.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		12,192,452.00	15,386,364.00	26.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		400,485.00	373,798.00	-6.7%
8) Plant Services	8000-8999		565,803.00	577,881.00	2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,158,740.00	16,338,043.00	24.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,484,300.00)	(2,177,829.00)	-60.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,175,000.00	-9.3%
b) Transfers Out		7600-7629	7,775.00	7,983.00	2.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,492,225.00	3,167,017.00	-9.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,992,075.00)	989,188.00	-149.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		4,002,886.82	2,010,811.82	-49.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,002,886.82	2,010,811.82	-49.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,002,886.82	2,010,811.82	-49.8%
2) Ending Balance, June 30 (E + F1e)			2,010,811.82	2,999,999.82	49.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		1,192.00	1,192.00	0.0%
Stores	9712		351,911.82	360,342.04	2.4%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,657,708.00	2,638,465.78	59.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,657,708.00	2,638,465.78
Total, Restricted Balance		1,657,708.00	2,638,465.78

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	647.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>7,647.00</b>	<b>7,000.00</b>	<b>-8.5%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	44,949.00	0.00	-100.0%
3) Employee Benefits		3000-3999	8,728.00	0.00	-100.0%
4) Books and Supplies		4000-4999	260,814.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	99,328.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,816,960.00	2,000,000.00	10.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>2,230,779.00</b>	<b>2,000,000.00</b>	<b>-10.3%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(2,223,132.00)	(1,993,000.00)	-10.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(223,132.00)	7,000.00	-103.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,223,132.98	1,000,000.98	-18.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,223,132.98	1,000,000.98	-18.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,223,132.98	1,000,000.98	-18.2%
2) Ending Balance, June 30 (E + F1e)			1,000,000.98	1,007,000.98	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,000,000.98	1,007,000.98	0.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,316,103.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,316,103.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,316,103.26		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	647.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			647.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,000.00	7,000.00	0.0%
<b>TOTAL, REVENUES</b>			7,647.00	7,000.00	-8.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	44,949.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>44,949.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,344.00	0.00	-100.0%
PERS		3201-3202	266.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,896.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	23.00	0.00	-100.0%
Workers' Compensation		3601-3602	904.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,716.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	579.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,728.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,840.00	0.00	-100.0%
Noncapitalized Equipment		4400	227,974.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>260,814.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		70,328.00	0.00	-100.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		29,000.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>99,328.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		1,764,545.00	2,000,000.00	13.3%
Equipment	6400		52,415.00	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,816,960.00</b>	<b>2,000,000.00</b>	<b>10.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,230,779.00</b>	<b>2,000,000.00</b>	<b>-10.3%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	647.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,000.00	7,000.00	0.0%
5) TOTAL, REVENUES			7,647.00	7,000.00	-8.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,230,779.00	2,000,000.00	-10.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,230,779.00	2,000,000.00	-10.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,223,132.00)	(1,993,000.00)	-10.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,000,000.00	2,000,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(223,132.00)	7,000.00	-103.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,223,132.98	1,000,000.98	-18.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,223,132.98	1,000,000.98	-18.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,223,132.98	1,000,000.98	-18.2%
2) Ending Balance, June 30 (E + F1e)			1,000,000.98	1,007,000.98	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		1,000,000.98	1,007,000.98	0.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	1,000,000.98	1,007,000.98
Total, Restricted Balance		1,000,000.98	1,007,000.98

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,696.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,762,574.00	2,294,395.00	-39.0%
5) TOTAL, REVENUES			3,766,270.00	2,294,395.00	-39.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,633,968.00	958,656.00	-41.3%
3) Employee Benefits		3000-3999	665,488.00	571,926.57	-14.1%
4) Books and Supplies		4000-4999	3,093,655.00	25,950.00	-99.2%
5) Services and Other Operating Expenditures		5000-5999	4,522,973.00	2,272,250.00	-49.8%
6) Capital Outlay		6000-6999	109,016,168.00	79,708,669.34	-26.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,932,252.00	83,537,451.91	-29.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(115,165,982.00)	(81,243,056.91)	-29.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,636,000.00	391,411.00	-89.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	180,616,259.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			184,252,259.00	391,411.00	-99.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			69,086,277.00	(80,851,645.91)	-217.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		98,739,573.32	167,825,850.32	70.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,739,573.32	167,825,850.32	70.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,739,573.32	167,825,850.32	70.0%
2) Ending Balance, June 30 (E + F1e)			167,825,850.32	86,974,204.41	-48.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		166,814,249.40	85,797,991.49	-48.6%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		1,011,600.92	1,176,212.92	16.3%
Site re-use	0000	9780		1,176,212.92	
Site re-use	0000	9780	1,011,600.92		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		30,178,902.33		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		151,953,940.45		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			182,132,842.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		28,141.05		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			28,141.05		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			182,104,701.73		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu					
Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	3,696.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,696.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	66,348.00	120,000.00	80.9%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,701,021.00	1,726,314.00	1.5%
Interest		8660	329,285.00	423,081.00	28.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,665,920.00	25,000.00	-98.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,762,574.00	2,294,395.00	-39.0%
<b>TOTAL, REVENUES</b>			3,766,270.00	2,294,395.00	-39.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	205,644.00	175,808.00	-14.5%
Classified Supervisors' and Administrators' Salaries		2300	632,327.00	485,611.00	-23.2%
Clerical, Technical and Office Salaries		2400	283,827.00	297,237.00	4.7%
Other Classified Salaries		2900	512,170.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,633,968.00</b>	<b>958,656.00</b>	<b>-41.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,389.00	0.00	-100.0%
PERS		3201-3202	223,665.00	220,268.32	-1.5%
OASDI/Medicare/Alternative		3301-3302	116,717.00	73,332.37	-37.2%
Health and Welfare Benefits		3401-3402	195,643.00	197,248.00	0.8%
Unemployment Insurance		3501-3502	807.00	11,805.19	1362.8%
Workers' Compensation		3601-3602	31,901.00	19,173.68	-39.9%
OPEB, Allocated		3701-3702	60,475.00	35,470.21	-41.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	22,891.00	14,628.80	-36.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>665,488.00</b>	<b>571,926.57</b>	<b>-14.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,872,740.00	25,950.00	-99.1%
Noncapitalized Equipment		4400	220,915.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,093,655.00</b>	<b>25,950.00</b>	<b>-99.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,842.00	3,250.00	14.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,155,550.00	62,768.00	-94.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,512,501.00	1,850,253.00	22.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures	5800		1,851,586.00	355,979.00	-80.8%
Communications	5900		494.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,522,973.00</b>	<b>2,272,250.00</b>	<b>-49.8%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		95,463,550.00	79,708,669.34	-16.5%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		13,552,618.00	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>109,016,168.00</b>	<b>79,708,669.34</b>	<b>-26.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out	7299		0.00	0.00	0.0%
All Other Transfers Out to All Others					
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds	7435		0.00	0.00	0.0%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>118,932,252.00</b>	<b>83,537,451.91</b>	<b>-29.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		3,636,000.00	391,411.00	-89.2%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			3,636,000.00	391,411.00	-89.2%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds	8951		180,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets	8953		4,259.00	0.00	-100.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
All Other Financing Sources	8979		612,000.00	0.00	-100.0%
(c) TOTAL, SOURCES			180,616,259.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			184,252,259.00	391,411.00	-99.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,696.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,762,574.00	2,294,395.00	-39.0%
5) TOTAL, REVENUES			3,766,270.00	2,294,395.00	-39.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		118,030,218.00	83,505,422.91	-29.3%
9) Other Outgo	9000-9999	Except 7600-7699	902,034.00	32,029.00	-96.4%
10) TOTAL, EXPENDITURES			118,932,252.00	83,537,451.91	-29.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(115,165,982.00)	(81,243,056.91)	-29.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,636,000.00	391,411.00	-89.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	180,616,259.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			184,252,259.00	391,411.00	-99.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			69,086,277.00	(80,851,645.91)	-217.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		98,739,573.32	167,825,850.32	70.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,739,573.32	167,825,850.32	70.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,739,573.32	167,825,850.32	70.0%
2) Ending Balance, June 30 (E + F1e)			167,825,850.32	86,974,204.41	-48.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		166,814,249.40	85,797,991.49	-48.6%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		1,011,600.92	1,176,212.92	16.3%
Site re-use	0000	9780		1,176,212.92	
Site re-use	0000	9780	1,011,600.92		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	166,814,249.40	85,797,991.49
Total, Restricted Balance		<u>166,814,249.40</u>	<u>85,797,991.49</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,056,000.00	1,256,000.00	-58.9%
5) TOTAL, REVENUES			3,056,000.00	1,256,000.00	-58.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	65,276.00	60,000.00	-8.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,276.00	60,000.00	-8.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			2,990,724.00	1,196,000.00	-60.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In					
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,990,724.00	1,196,000.00	-60.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		964,664.76	3,955,388.76	310.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,664.76	3,955,388.76	310.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			964,664.76	3,955,388.76	310.0%
2) Ending Balance, June 30 (E + F1e)			3,955,388.76	5,151,388.76	30.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		3,955,388.76	5,151,388.76	30.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,910,449.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,910,449.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,910,449.18		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu		8576	0.00	0.00	0.0%
Taxes					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	3,050,000.00	1,250,000.00	-59.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,056,000.00	1,256,000.00	-58.9%
<b>TOTAL, REVENUES</b>			3,056,000.00	1,256,000.00	-58.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,276.00	60,000.00	-8.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>65,276.00</b>	<b>60,000.00</b>	<b>-8.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>65,276.00</b>	<b>60,000.00</b>	<b>-8.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,056,000.00	1,256,000.00	-58.9%
<b>5) TOTAL, REVENUES</b>			<b>3,056,000.00</b>	<b>1,256,000.00</b>	<b>-58.9%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		65,276.00	60,000.00	-8.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>65,276.00</b>	<b>60,000.00</b>	<b>-8.1%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>2,990,724.00</b>	<b>1,196,000.00</b>	<b>-60.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,990,724.00	1,196,000.00	-60.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		964,664.76	3,955,388.76	310.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,664.76	3,955,388.76	310.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			964,664.76	3,955,388.76	310.0%
2) Ending Balance, June 30 (E + F1e)			3,955,388.76	5,151,388.76	30.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		3,955,388.76	5,151,388.76	30.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	3,955,388.76	5,151,388.76
Total, Restricted Balance		<u>3,955,388.76</u>	<u>5,151,388.76</u>

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,141,743.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,152.00	0.00	-100.0%
5) TOTAL, REVENUES			3,142,895.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			3,142,895.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,143,377.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,143,377.00)	0.00	-100.0%

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(482.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		482.00	0.00	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			482.00	0.00	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			482.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		1,961.96		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			1,961.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,961.96		

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,141,743.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,141,743.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,152.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,152.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,142,895.00</b>	<b>0.00</b>	<b>-100.0%</b>

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,143,377.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,143,377.00	0.00	-100.0%

July 1 Budget  
County School Facilities Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 35

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,143,377.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,141,743.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,152.00	0.00	-100.0%
<b>5) TOTAL, REVENUES</b>			<b>3,142,895.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>3,142,895.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,143,377.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(3,143,377.00)</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(482.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		482.00	0.00	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			482.00	0.00	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			482.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	267.00	0.00	-100.0%
5) TOTAL, REVENUES			267.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	92,942.00	0.00	-100.0%
3) Employee Benefits		3000-3999	53,572.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			146,514.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(146,247.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In					
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(146,247.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		146,247.13	0.13	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,247.13	0.13	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,247.13	0.13	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.13	0.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.13	0.13	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		73,961.77		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) <b>TOTAL, ASSETS</b>			<b>73,961.77</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) <b>TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) <b>TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) <b>TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 $(G9 + H2) - (I6 + J2)$				<b>73,961.77</b>	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	267.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			267.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			267.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	19,911.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	73,031.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>92,942.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,239.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	6,871.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	20,881.00	0.00	-100.0%
Unemployment Insurance		3501-3502	45.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,814.00	0.00	-100.0%
OPEB, Allocated		3701-3702	3,440.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,282.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>53,572.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>146,514.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	267.00	0.00	-100.0%
<b>5) TOTAL, REVENUES</b>			<b>267.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		146,514.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENDITURES</b>			<b>146,514.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			<b>(146,247.00)</b>	<b>0.00</b>	<b>-100.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(146,247.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		146,247.13	0.13	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,247.13	0.13	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,247.13	0.13	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.13	0.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.13	0.13	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
6230	California Clean Energy Jobs Act	0.13	0.13
Total, Restricted Balance		0.13	0.13

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

San Juan Unified  
Sacramento County

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Form 51

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,579,086.00	4,579,086.00	0.0%
4) Other Local Revenue		8600-8799	75,978,814.00	75,978,814.00	0.0%
5) TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	88,234,983.00	88,234,983.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(7,677,083.00)	(7,677,083.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,677,083.00)	(7,677,083.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		86,989,589.00	79,312,506.00	-8.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,989,589.00	79,312,506.00	-8.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,989,589.00	79,312,506.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			79,312,506.00	71,635,423.00	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		79,312,506.00	71,635,423.00	-9.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury	9110		86,549,882.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		12,964,222.00		
3) Accounts Receivable	9200		480,488.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			99,994,592.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		4,466,243.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		8,538,760.00		
6) TOTAL, LIABILITIES			13,005,003.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			86,989,589.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	702,747.00	702,747.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,876,339.00	3,876,339.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,579,086.00	4,579,086.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	74,808,260.00	74,808,260.00	0.0%
Unsecured Roll		8612	1,170,554.00	1,170,554.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			75,978,814.00	75,978,814.00	0.0%
<b>TOTAL, REVENUES</b>			80,557,900.00	80,557,900.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions	7433		0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434		26,000.00	26,000.00	0.0%
Debt Service - Interest	7438		24,026,057.00	24,026,057.00	0.0%
Other Debt Service - Principal	7439		64,182,926.00	64,182,926.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>88,234,983.00</b>	<b>88,234,983.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>88,234,983.00</b>	<b>88,234,983.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund	7614		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Function

San Juan Unified  
Sacramento County

34 67447 0000000  
Form 51

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,579,086.00	4,579,086.00	0.0%
4) Other Local Revenue		8600-8799	75,978,814.00	75,978,814.00	0.0%
5) TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	88,234,983.00	88,234,983.00	0.0%
10) TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,677,083.00)	(7,677,083.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,677,083.00)	(7,677,083.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		86,989,589.00	79,312,506.00	-8.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,989,589.00	79,312,506.00	-8.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,989,589.00	79,312,506.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			79,312,506.00	71,635,423.00	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		79,312,506.00	71,635,423.00	-9.7%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	79,312,506.00	71,635,423.00
Total, Restricted Balance		79,312,506.00	71,635,423.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,482,089.00	21,441,604.00	4.7%
5) TOTAL, REVENUES			20,482,089.00	21,441,604.00	4.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	393,167.00	383,527.00	-2.5%
3) Employee Benefits		3000-3999	217,094.00	232,386.00	7.0%
4) Books and Supplies		4000-4999	26,291.00	26,291.00	0.0%
5) Services and Other Operating Expenses		5000-5999	20,683,662.00	23,765,128.00	14.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			21,320,214.00	24,407,332.00	14.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(838,125.00)	(2,965,728.00)	253.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,000,000.00	2,000,000.00	-77.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,000,000.00	2,000,000.00	-77.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			8,161,875.00	(965,728.00)	-111.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		36,651,675.78	44,813,550.78	22.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,651,675.78	44,813,550.78	22.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,651,675.78	44,813,550.78	22.3%
2) Ending Net Position, June 30 (E + F1e)			44,813,550.78	43,847,822.78	-2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		44,813,550.78	43,847,822.78	-2.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	43,460,459.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,943.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	325,000.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			43,790,402.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,741,548.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,741,548.56		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			37,048,854.24		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions	8674		20,322,089.00	21,281,604.00	4.7%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		10,000.00	10,000.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,482,089.00</b>	<b>21,441,604.00</b>	<b>4.7%</b>
<b>TOTAL, REVENUES</b>			<b>20,482,089.00</b>	<b>21,441,604.00</b>	<b>4.7%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	128,563.00	134,343.00	4.5%
Clerical, Technical and Office Salaries		2400	264,020.00	248,600.00	-5.8%
Other Classified Salaries		2900	584.00	584.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			393,167.00	383,527.00	-2.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	89,509.00	87,733.00	-2.0%
OASDI/Medicare/Alternative		3301-3302	30,076.00	29,339.00	-2.5%
Health and Welfare Benefits		3401-3402	67,931.00	81,488.00	20.0%
Unemployment Insurance		3501-3502	196.00	4,721.00	2308.7%
Workers' Compensation		3601-3602	7,470.00	7,671.00	2.7%
OPEB, Allocated		3701-3702	14,548.00	14,191.00	-2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,364.00	7,243.00	-1.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			217,094.00	232,386.00	7.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,041.00	23,041.00	0.0%
Noncapitalized Equipment		4400	3,250.00	3,250.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			26,291.00	26,291.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,369.00	1,369.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,405,550.00	3,434,869.00	0.9%
Professional/Consulting Services and Operating Expenditures		5800	17,267,543.00	20,319,690.00	17.7%
Communications		5900	9,200.00	9,200.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>20,683,662.00</b>	<b>23,765,128.00</b>	<b>14.9%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>21,320,214.00</b>	<b>24,407,332.00</b>	<b>14.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In	8919		9,000,000.00	2,000,000.00	-77.8%
(a) <b>TOTAL, INTERFUND TRANSFERS IN</b>			9,000,000.00	2,000,000.00	-77.8%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) <b>TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) <b>TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) <b>TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) <b>TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			9,000,000.00	2,000,000.00	-77.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,482,089.00	21,441,604.00	4.7%
<b>5) TOTAL, REVENUES</b>			<b>20,482,089.00</b>	<b>21,441,604.00</b>	<b>4.7%</b>
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		21,320,214.00	24,407,332.00	14.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
<b>10) TOTAL, EXPENSES</b>			<b>21,320,214.00</b>	<b>24,407,332.00</b>	<b>14.5%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(838,125.00)	(2,965,728.00)	253.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,000,000.00	2,000,000.00	-77.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>9,000,000.00</b>	<b>2,000,000.00</b>	<b>-77.8%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			8,161,875.00	(965,728.00)	-111.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		36,651,675.78	44,813,550.78	22.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,651,675.78	44,813,550.78	22.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,651,675.78	44,813,550.78	22.3%
2) Ending Net Position, June 30 (E + F1e)			44,813,550.78	43,847,822.78	-2.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		44,813,550.78	43,847,822.78	-2.2%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
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)	37,436.91	37,287.17	37,436.91	37,126.62	36,976.65	37,126.62
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	37,436.91	37,287.17	37,436.91	37,126.62	36,976.65	37,126.62
5. District Funded County Program ADA	72.41	72.41	72.41	72.41	72.41	72.41
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	72.41	72.41	72.41	72.41	72.41	72.41
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	37,509.32	37,359.58	37,509.32	37,199.03	37,049.06	37,199.03
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. <b>Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. <b>Total, Charter School Funded County Program ADA</b> (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. <b>TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	282.99	282.99	282.99	282.99	282.99	282.99
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. <b>Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. <b>Total, Charter School Funded County Program ADA</b> (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. <b>TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C5, C6d, and C7f)	282.99	282.99	282.99	282.99	282.99	282.99
9. <b>TOTAL CHARTER SCHOOL ADA</b> Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	282.99	282.99	282.99	282.99	282.99	282.99

**SAN JUAN UNIFIED SCHOOL DISTRICT**  
**2021-22 PROJECTED**  
**CASHFLOW WORKSHEET**

		BEG. BAL.							
	Object	(Ref. Only)	July	August	September	October	November	December	January
ESTIMATE THROUGH THE MONTH OF	June								
<b>A. BEGINNING CASH</b>		6,313,963.81	16,676,973.12	9,355,507.46	13,979,049.21	92,987,016.33	73,036,108.89	118,243,786.32	
<b>B. RECEIPTS</b>									
Revenue Limit Sources									
Principal Apportionment	8010-8019	9,881,025.00	9,881,025.00	36,376,046.00	17,785,845.00	17,785,845.00	36,376,046.00	17,785,845.00	
Property Taxes	8020-8079	0.00	0.00	(14.46)	0.00	0.00	59,722,622.00	9,710,384.12	
Miscellaneous Funds	8080-8099	0.00	430,688.27	(4,105,206.97)	(2,469,941.41)	(2,102,971.39)	(2,102,217.81)	(1,184,026.32)	
Federal	8100-8299	(32,320.44)	634,169.98	4,895,521.71	4,938,231.26	167,819.85	1,931,443.08	57,737.85	
Other State	8300-8599	1,549,859.91	2,516,840.80	5,943,915.46	2,159,522.22	3,516,083.37	5,445,717.91	2,824,048.96	
Other Local	8600-8799	352,001.95	302,748.52	455,553.14	485,001.82	861,938.19	402,405.98	332,302.87	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL RECEIPTS</b>		<b>11,750,566.42</b>	<b>13,765,472.57</b>	<b>43,565,814.88</b>	<b>22,898,658.89</b>	<b>20,228,715.02</b>	<b>101,776,017.16</b>	<b>29,526,292.48</b>	
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	1,775,829.22	14,253,505.42	17,224,236.09	17,120,889.41	17,061,874.11	17,068,720.04	16,950,803.10	
Classified Salaries	2000-2999	3,039,740.91	5,614,019.05	6,001,279.18	5,862,381.83	5,683,875.50	5,975,271.93	5,776,344.76	
Employee Benefits	3000-3999	1,506,726.83	5,552,389.49	12,227,090.21	12,211,523.99	12,127,474.13	12,191,243.07	12,035,064.92	
Books and Supplies	4000-4999	63,229.96	1,672,641.84	2,264,966.50	2,695,189.54	1,002,032.05	4,807,636.89	1,298,749.24	
Services	5000-5999	627,298.71	2,025,357.09	2,711,380.36	2,425,697.95	848,317.83	1,970,811.04	1,629,672.27	
Equipment	6000-6599	0.00	0.00	490,945.62	0.00	492,349.85	200,405.79	0.00	
Other Outgo	7000-7499	218,668.52	26,359.49	(95,737.33)	54,866.40	42,967.70	(236,491.44)	158,302.20	
Interfund Transfers Out	7600-7629	0.00	1,331,403.07	0.00	1,940,519.98	2,561.62	1,337,746.54	0.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL DISBURSEMENTS</b>		<b>7,231,494.15</b>	<b>30,475,675.45</b>	<b>40,824,160.63</b>	<b>42,311,069.10</b>	<b>37,261,452.79</b>	<b>43,315,343.86</b>	<b>37,848,936.49</b>	
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not In Treasury	9111-9199	12,738,861.03	81.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	204,452,841.66	20,004,831.93	16,811,933.80	17,165,763.22	103,111,820.74	10,261,902.91	(74,540.04)	1,459,374.28
Due From Other Funds	9310	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	60,000.00	6,359.17	(22,986.64)	2,828.83	8,344.03	3,362.18	4,978.93	6,214.43
Prepaid Expenditures	9330	100,000.00	0.00	0.00	76,638.19	(984.82)	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB TOTAL ASSETS</b>		<b>217,351,702.69</b>	<b>20,011,272.10</b>	<b>16,788,947.16</b>	<b>17,245,230.24</b>	<b>103,119,179.95</b>	<b>10,265,265.09</b>	<b>(69,561.11)</b>	<b>1,465,588.71</b>
<b>Liabilities</b>									
Accounts Payable	9500-9599	(75,596,816.57)	14,167,335.06	(7,599,790.06)	15,363,342.74	4,698,802.62	13,183,434.76	13,183,434.76	13,183,434.76
Due To Other Funds	9610	(15,000,000.00)	0.00	15,000,000.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	(700,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB TOTAL LIABILITIES</b>		<b>(91,296,816.57)</b>	<b>14,167,335.06</b>	<b>7,400,209.94</b>	<b>15,363,342.74</b>	<b>4,698,802.62</b>	<b>13,183,434.76</b>	<b>13,183,434.76</b>	<b>13,183,434.76</b>
<b>Non-operating</b>									
Suspense Clearing		(8,776.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BLANCE SHEET TRANSACTIONS</b>		<b>(126,046,109.50)</b>	<b>5,843,937.04</b>	<b>9,388,737.22</b>	<b>1,881,887.50</b>	<b>98,420,377.33</b>	<b>(2,918,169.67)</b>	<b>(13,252,995.87)</b>	<b>(11,717,846.05)</b>
<b>E. NET CHANGE (B - C + D)</b>			<b>10,363,009.31</b>	<b>(7,321,465.66)</b>	<b>4,623,541.75</b>	<b>79,007,967.12</b>	<b>(19,950,907.44)</b>	<b>45,207,677.43</b>	<b>(20,040,490.06)</b>
<b>F. ENDING CASH (A + E)</b>			<b>16,676,973.12</b>	<b>9,355,507.46</b>	<b>13,979,049.21</b>	<b>92,987,016.33</b>	<b>73,036,108.89</b>	<b>118,243,786.32</b>	<b>98,203,296.26</b>
<b>G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS</b>									

**SAN JUAN UNIFIED SCHOOL DISTRICT  
2021-22 PROJECTED  
CASHFLOW WORKSHEET**

	Object	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATE THROUGH THE MONTH OF	June									
<b>A. BEGINNING CASH</b>		98,203,296.26	56,416,299.37	40,672,979.59	39,784,083.11	63,853,462.71				
<b>B. RECEIPTS</b>										
Revenue Limit Sources										
Principal Apportionment	8010-8019	9,841,270.00	22,359,198.00	3,768,997.00	3,768,997.00	18,590,200.00	83,546,104.00		287,746,443.00	287,746,443.00
Property Taxes	8020-8079	294,761.08	(125,776.92)	46,363,913.69	11,530.59	501,732.38	4,291,003.52		120,770,156.00	120,770,156.00
Miscellaneous Funds	8080-8099	(2,102,971.39)	(3,545,390.28)	(2,665,544.51)	35,838.21	(1,814,563.53)	(4,224,673.87)		(25,850,981.00)	(25,850,981.00)
Federal	8100-8299	42,058.60	342,198.60	(5,484,523.60)	648,308.64	3,176,942.01	24,628,233.46		35,945,821.00	35,945,821.00
Other State	8300-8599	805,673.56	2,056,018.56	1,658,007.00	916,990.56	175,237.07	42,825,596.62		72,393,512.00	72,393,512.00
Other Local	8600-8799	168,113.36	122,920.94	462,927.45	(166,297.24)	194,729.38	2,110,396.64		6,084,743.00	6,084,743.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL RECEIPTS</b>		<b>9,048,905.21</b>	<b>21,209,168.90</b>	<b>44,103,777.03</b>	<b>5,215,367.76</b>	<b>20,824,277.31</b>	<b>153,176,660.37</b>	<b>0.00</b>	<b>497,089,694.00</b>	<b>497,089,694.00</b>
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999	16,999,101.86	20,048,082.79	17,296,771.64	17,663,043.43	18,284,356.26	10,322,136.63		202,069,350.00	202,069,350.00
Classified Salaries	2000-2999	5,558,961.81	6,440,896.18	5,943,483.38	6,323,293.29	4,782,488.75	5,055,973.43		72,058,010.00	72,058,010.00
Employee Benefits	3000-3999	11,955,232.33	12,569,918.63	12,129,900.05	12,203,616.59	37,437,559.51	962,895.25		155,110,635.00	155,110,635.00
Books and Supplies	4000-4999	1,992,576.56	2,198,067.37	7,802,532.22	1,816,188.77	7,359,636.58	37,852,187.48		72,825,635.00	72,825,635.00
Services	5000-5999	2,477,664.10	1,544,686.48	1,982,803.78	1,603,222.22	2,641,643.62	10,031,518.55		32,520,074.00	32,520,074.00
Equipment	6000-6599	515,951.16	376,550.82	337,094.72	254,995.28	206,002.71	1,558,304.05		4,432,600.00	4,432,600.00
Other Outgo	7000-7499	24,320.37	(33,651.75)	95,496.86	1,917,926.68	(952,110.41)	(1,502,847.29)		(281,930.00)	(281,930.00)
Interfund Transfers Out	7600-7629	0.00	28,853.50	0.00	0.00	6,608,347.83	448,088.46		11,697,521.00	11,697,521.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		<b>39,523,808.19</b>	<b>43,173,404.02</b>	<b>45,588,082.65</b>	<b>41,782,286.26</b>	<b>76,367,924.85</b>	<b>64,728,256.56</b>		<b>550,431,895.00</b>	<b>550,431,895.00</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>										
<u>Assets</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00		81.00	
Accounts Receivable	9200-9299	2,066,287.91	3,184,772.96	(73,018.51)	627,936.51	(795,830.27)	(153,176,660.37)		20,574,575.07	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Stores	9320	(14,302.88)	14,420.71	(7,523.05)	8,361.59	(20,987.45)	(60,000.00)		(70,930.15)	
Prepaid Expenditures	9330	0.00	(68,939.45)	0.00	0.00	26,355.43	(100,000.00)		(66,930.65)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUB TOTAL ASSETS</b>		<b>2,051,985.03</b>	<b>3,130,254.22</b>	<b>(80,541.56)</b>	<b>636,298.10</b>	<b>(790,462.29)</b>	<b>(153,336,660.37)</b>		<b>20,436,795.27</b>	
<u>Liabilities</u>										
Accounts Payable	9500-9599	13,183,433.75	(3,090,661.12)	(675,950.70)	0.00	0.00	(64,728,256.56)		10,868,560.01	
Due To Other Funds	9610	180,645.19	0.00	0.00	0.00	0.00	0.00		15,180,645.19	
Current Loans	9640	0.00	0.00	0.00	(60,000,000.00)	0.00	0.00		(60,000,000.00)	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<b>SUB TOTAL LIABILITIES</b>		<b>13,364,078.94</b>	<b>(3,090,661.12)</b>	<b>(675,950.70)</b>	<b>(60,000,000.00)</b>	<b>0.00</b>	<b>(64,728,256.56)</b>		<b>(33,950,794.80)</b>	
<u>Non-operating</u>										
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<b>TOTAL BLANCE SHEET TRANSACTIONS</b>		<b>(11,312,093.91)</b>	<b>6,220,915.34</b>	<b>595,409.14</b>	<b>60,636,298.10</b>	<b>(790,462.29)</b>	<b>(88,608,403.81)</b>	<b>0.00</b>	<b>13,513,999.53</b>	
<b>E. NET CHANGE (B - C + D)</b>		<b>(41,786,996.89)</b>	<b>(15,743,319.78)</b>	<b>(888,896.48)</b>	<b>24,069,379.60</b>	<b>(56,334,109.83)</b>	<b>(160,000.00)</b>	<b>0.00</b>	<b>(39,828,201.47)</b>	<b>(53,342,201.00)</b>
<b>F. ENDING CASH (A + E)</b>		<b>56,416,299.37</b>	<b>40,672,979.59</b>	<b>39,784,083.11</b>	<b>63,853,462.71</b>	<b>7,519,352.88</b>				
<b>G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS</b>									<b>7,359,352.88</b>	

ANNUAL BUDGET REPORT:  
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

- This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 3738 Walnut Avenue Carmichael, Ca  
Date: June 08, 2021

Adoption Date: June 22, 2021

Signed: \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Public Hearing:

Place: 3738 Walnut Avenue  
Date: June 08, 2021  
Time: 6:30 p.m.

Contact person for additional information on the budget reports:

Name: Fil Duldulao Telephone: (916) 971-7268  
Title: Director, Fiscal Services E-mail: fil.duldulao@sanjuan.edu

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>• If yes, are they lifetime benefits?</li> <li>• If yes, do benefits continue beyond age 65?</li> <li>• If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>• Certificated? (Section S8A, Line 1)</li> <li>• Classified? (Section S8B, Line 1)</li> <li>• Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
			X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> <li>• Adoption date of the LCAP or an update to the LCAP:</li> </ul>		X
				6.22.2021
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?	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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			No	Yes
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	

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- (X) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 9,344,514.00
Less: Amount of total liabilities reserved in budget:	\$ 9,344,514.00
Estimated accrued but unfunded liabilities:	\$ 0.00

- ( ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
- 
- 

- ( ) This school district is not self-insured for workers' compensation claims.

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 22, 2021

For additional information on this certification, please contact:

Name: Susan Kane \_\_\_\_\_  
Title: Director Business Support Services \_\_\_\_\_  
Telephone: 916-971-7293 \_\_\_\_\_  
E-mail: susan.kane@sanjuan.edu \_\_\_\_\_

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCFR/Revenue Limit Sources	8010-8099	380,513,416.00	1.70%	386,986,561.00	3.02%	398,664,985.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	9,762,408.00	-20.90%	7,722,512.00	2.56%	7,920,208.00
4. Other Local Revenues	8600-8799	2,938,794.00	-63.43%	1,074,618.00	0.00%	1,074,618.00
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	(55,721,854.00)	0.46%	(55,976,710.00)	3.27%	(57,808,402.00)
6. Total (Sum lines A1 thru A5c)		337,492,764.00	0.69%	339,806,981.00	2.96%	349,851,409.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				161,501,930.00		161,733,866.00
b. Step & Column Adjustment				1,436,926.00		1,438,882.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,204,990.00)		(476,727.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	161,501,930.00	0.14%	161,733,866.00	0.59%	162,696,021.00
2. Classified Salaries						
a. Base Salaries				42,588,268.00		42,863,435.00
b. Step & Column Adjustment				370,027.00		372,392.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(94,860.00)		1.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,588,268.00	0.65%	42,863,435.00	0.87%	43,235,828.00
3. Employee Benefits	3000-3999	94,934,358.00	5.76%	100,404,385.00	3.83%	104,248,494.00
4. Books and Supplies	4000-4999	8,679,130.00	-0.35%	8,648,613.00	19.03%	10,294,384.00
5. Services and Other Operating Expenditures	5000-5999	19,136,534.00	7.06%	20,487,704.00	2.48%	20,995,865.00
6. Capital Outlay	6000-6999	4,359,600.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,010,455.00	0.00%	1,010,455.00	0.00%	1,010,455.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,154,909.00)	-20.43%	(5,693,046.00)	-0.18%	(5,682,909.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,223,655.00	0.00%	2,223,655.00	0.00%	2,223,655.00
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)		327,279,021.00	1.34%	331,679,067.00	2.21%	339,021,793.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		10,213,743.00		8,127,914.00		10,829,616.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		58,399,756.72		68,613,499.72		76,741,413.72
2. Ending Fund Balance (Sum lines C and D1)		68,613,499.72		76,741,413.72		87,571,029.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500,000.00		500,000.00		500,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,426,808.00		25,128,695.00		36,885,093.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,010,000.00		10,000,000.00		10,200,000.00
2. Unassigned/Unappropriated	9790	42,676,691.72		41,112,718.72		39,985,936.72
f. Total Components of Ending Fund Balance		68,613,499.72		76,741,413.72		87,571,029.72

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,010,000.00		10,000,000.00		10,200,000.00
c. Unassigned/Unappropriated	9790	42,676,691.72		41,112,718.72		39,985,936.72
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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)		53,686,691.72		51,112,718.72		50,185,936.72
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.						
See detailed assumptions included in this document.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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	2,152,202.00	2.48%	2,205,577.00	0.00%	2,205,577.00
2. Federal Revenues	8100-8299	35,945,821.00	-4.31%	34,396,597.00	-1.46%	33,895,821.00
3. Other State Revenues	8300-8599	62,631,104.00	-1.55%	61,660,206.00	0.46%	61,946,295.00
4. Other Local Revenues	8600-8799	3,145,949.00	0.00%	3,145,949.00	0.00%	3,145,949.00
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	55,721,854.00	0.46%	55,976,710.00	3.27%	57,808,402.00
6. Total (Sum lines A1 thru A5c)		159,596,930.00	-1.39%	157,385,039.00	1.03%	159,002,044.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,567,420.00		40,281,447.00
b. Step & Column Adjustment				362,556.00		359,973.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(648,529.00)		61,310.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,567,420.00	-0.70%	40,281,447.00	1.05%	40,702,730.00
2. Classified Salaries						
a. Base Salaries				29,469,742.00		29,757,946.00
b. Step & Column Adjustment				265,227.00		267,820.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				22,977.00		(12,938.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,469,742.00	0.98%	29,757,946.00	0.86%	30,012,828.00
3. Employee Benefits	3000-3999	60,176,277.00	4.33%	62,782,022.00	3.36%	64,892,687.00
4. Books and Supplies	4000-4999	64,146,505.00	-75.61%	15,648,231.00	-21.80%	12,237,685.00
5. Services and Other Operating Expenditures	5000-5999	13,383,540.00	-34.68%	8,741,874.00	-7.58%	8,079,387.00
6. Capital Outlay	6000-6999	73,000.00	0.00%	73,000.00	0.00%	73,000.00
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	5,862,524.00	-23.68%	4,474,528.00	0.99%	4,518,896.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,473,866.00	-78.85%	2,003,973.00	0.00%	2,003,973.00
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)		223,152,874.00	-26.61%	163,763,021.00	-0.76%	162,521,186.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(63,555,944.00)		(6,377,982.00)		(3,519,142.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		83,449,878.35		19,893,934.35		13,515,952.35
2. Ending Fund Balance (Sum lines C and D1)		19,893,934.35		13,515,952.35		9,996,810.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,893,934.35		13,515,952.35		9,996,810.35
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		19,893,934.35		13,515,952.35		9,996,810.35
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
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.						
See detailed assumptions included in this document						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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. LCFR/Revenue Limit Sources	8010-8099	382,665,618.00	1.71%	389,192,138.00	3.00%	400,870,562.00
2. Federal Revenues	8100-8299	35,945,821.00	-4.31%	34,396,597.00	-1.46%	33,895,821.00
3. Other State Revenues	8300-8599	72,393,512.00	-4.16%	69,382,718.00	0.70%	69,866,503.00
4. Other Local Revenues	8600-8799	6,084,743.00	-30.64%	4,220,567.00	0.00%	4,220,567.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		497,089,694.00	0.02%	497,192,020.00	2.35%	508,853,453.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				202,069,350.00		202,015,313.00
b. Step & Column Adjustment				1,799,482.00		1,798,855.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,853,519.00)		(415,417.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	202,069,350.00	-0.03%	202,015,313.00	0.68%	203,398,751.00
2. Classified Salaries						
a. Base Salaries				72,058,010.00		72,621,381.00
b. Step & Column Adjustment				635,254.00		640,212.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(71,883.00)		(12,937.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,058,010.00	0.78%	72,621,381.00	0.86%	73,248,656.00
3. Employee Benefits	3000-3999	155,110,635.00	5.21%	163,186,407.00	3.65%	169,141,181.00
4. Books and Supplies	4000-4999	72,825,635.00	-66.64%	24,296,844.00	-7.26%	22,532,069.00
5. Services and Other Operating Expenditures	5000-5999	32,520,074.00	-10.12%	29,229,578.00	-0.53%	29,075,252.00
6. Capital Outlay	6000-6999	4,432,600.00	-98.35%	73,000.00	0.00%	73,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,010,455.00	0.00%	1,010,455.00	0.00%	1,010,455.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,292,385.00)	-5.72%	(1,218,518.00)	-4.47%	(1,164,013.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,697,521.00	-63.86%	4,227,628.00	0.00%	4,227,628.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		550,431,895.00	-9.99%	495,442,088.00	1.23%	501,542,979.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(53,342,201.00)		1,749,932.00		7,310,474.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		141,849,635.07		88,507,434.07		90,257,366.07
2. Ending Fund Balance (Sum lines C and D1)		88,507,434.07		90,257,366.07		97,567,840.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	500,000.00		500,000.00		500,000.00
b. Restricted	9740	19,893,934.35		13,515,952.35		9,996,810.35
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	14,426,808.00		25,128,695.00		36,885,093.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,010,000.00		10,000,000.00		10,200,000.00
2. Unassigned/Unappropriated	9790	42,676,691.72		41,112,718.72		39,985,936.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		88,507,434.07		90,257,366.07		97,567,840.07

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,010,000.00		10,000,000.00		10,200,000.00
c. Unassigned/Unappropriated	9790	42,676,691.72		41,112,718.72		39,985,936.72
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		53,686,691.72		51,112,718.72		50,185,936.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.75%		10.32%		10.01%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		Yes				
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): San Juan Unified School District						
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)		4,970,677.00		4,970,677.00		4,970,677.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		37,126.62		36,813.06		36,610.88
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		550,431,895.00		495,442,088.00		501,542,979.00
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)		550,431,895.00		495,442,088.00		501,542,979.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,008,637.90		9,908,841.76		10,030,859.58
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		11,008,637.90		9,908,841.76		10,030,859.58
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES	YES		YES		YES

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 approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

**STANDARD:** Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

	Percentage Level	District ADA		
		0	to	300
	3.0%			
	2.0%	301	to	1,000
	1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

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

**DATA ENTRY:** For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	37,727	37,694		
Charter School				
<b>Total ADA</b>	<b>37,727</b>	<b>37,694</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	37,799	37,437		
Charter School				
<b>Total ADA</b>	<b>37,799</b>	<b>37,437</b>	<b>1.0%</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	37,342	37,437		
Charter School		0		
<b>Total ADA</b>	<b>37,342</b>	<b>37,437</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	37,127			
Charter School	0			
<b>Total ADA</b>	<b>37,127</b>			

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

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

- 1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

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

- 1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

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

## 2. CRITERION: Enrollment

**STANDARD:** Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	37,127		
District's Enrollment Standard Percentage Level:	1.0%		

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

**DATA ENTRY:** Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		CBEDS Actual			
Third Prior Year (2018-19)	39,779	39,779		0.0%	Met
	District Regular				
	Charter School				
	<b>Total Enrollment</b>	<b>39,779</b>	<b>39,779</b>		
Second Prior Year (2019-20)	39,445	39,445		0.0%	Met
	District Regular				
	Charter School				
	<b>Total Enrollment</b>	<b>39,445</b>	<b>39,445</b>		
First Prior Year (2020-21)	38,944	38,944		0.0%	Met
	District Regular				
	Charter School				
	<b>Total Enrollment</b>	<b>38,944</b>	<b>38,944</b>		
Budget Year (2021-22)	38,944	38,944		0.0%	Met
	District Regular				
	Charter School				
	<b>Total Enrollment</b>	<b>38,944</b>			

### 2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

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

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three 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 budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	37,694	39,779	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>37,694</b>	<b>39,779</b>	<b>94.8%</b>
Second Prior Year (2019-20)			
District Regular	37,437	39,445	
Charter School			
<b>Total ADA/Enrollment</b>	<b>37,437</b>	<b>39,445</b>	<b>94.9%</b>
First Prior Year (2020-21)			
District Regular	37,437	38,944	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>37,437</b>	<b>38,944</b>	<b>96.1%</b>
Historical Average Ratio:			95.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.8%</b>

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	37,127	38,944		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>37,127</b>	<b>38,944</b>	<b>95.3%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	36,813	38,944		
Charter School				
<b>Total ADA/Enrollment</b>	<b>36,813</b>	<b>38,944</b>	<b>94.5%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	36,611	38,944		
Charter School				
<b>Total ADA/Enrollment</b>	<b>36,611</b>	<b>38,944</b>	<b>94.0%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

**Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	37,509.32	37,199.03	36,885.47	36,683.29
b. Prior Year ADA (Funded)		37,509.32	37,199.03	36,885.47
c. Difference (Step 1a minus Step 1b)		(310.29)	(313.56)	(202.18)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.83%	-0.84%	-0.55%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	380,513,416.00	386,986,561.00	398,664,986.00	
b1. COLA percentage	5.07%	2.48%	3.11%	
b2. COLA amount (proxy for purposes of this criterion)	19,292,030.19	9,597,266.71	12,398,481.06	
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	5.07%	2.48%	3.11%	
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)	4.24%	1.64%	2.56%	
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>3.24% to 5.24%</b>	<b>.64% to 2.64%</b>	<b>1.56% to 3.56%</b>	

#### **4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

##### **Basic Aid District Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	120,770,156.00	120,770,156.00	120,770,156.00	120,770,156.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### **4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

##### **Necessary Small School District Projected LCFF Revenue**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	393,479,022.00	408,516,599.00	415,172,094.00	426,969,423.00
District's Projected Change in LCFF Revenue:	3.82%	1.63%	2.84%	
LCFF Revenue Standard:	3.24% to 5.24%	.64% to 2.64%	1.56% to 3.56%	
Status:	Met	Met	Met	

#### **4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

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

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## 5. CRITERION: Salaries and Benefits

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/Uncertified 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 (2018-19)	297,066,392.84	317,141,738.30	93.7%
Second Prior Year (2019-20)	295,160,436.01	312,419,348.33	94.5%
First Prior Year (2020-21)	283,445,284.00	306,919,497.00	92.4%
	Historical Average Ratio:		93.5%
	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	90.5% to 96.5%	90.5% to 96.5%	90.5% to 96.5%

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	299,024,556.00	325,055,366.00	92.0%	Met
1st Subsequent Year (2022-23)	305,001,686.00	329,455,412.00	92.6%	Met
2nd Subsequent Year (2023-24)	310,180,343.00	336,798,138.00	92.1%	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 budget 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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

### 6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.24%	1.64%	2.56%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.76% to 14.24%	-8.36% to 11.64%	-7.44% to 12.56%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.76% to 9.24%	-3.36% to 6.64%	-2.44% to 7.56%

### 6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	117,391,428.00		
Budget Year (2021-22)	35,945,821.00	-69.38%	Yes
1st Subsequent Year (2022-23)	34,396,597.00	-4.31%	Yes
2nd Subsequent Year (2023-24)	33,895,821.00	-1.46%	No
<b>Explanation:</b> (required if Yes)	The 2020-21 budget included \$85m in Federal Covid funds. The 2021-22 net decrease is due to a \$1.35m reduction of Federal revenues for grants not yet received and an increase in Title I carryover of \$3m. The 2022-23 decrease is primarily due to a reduction of the Title 1 carryover of \$1.5m.		

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

First Prior Year (2020-21)	112,502,109.00		
Budget Year (2021-22)	72,393,512.00	-35.65%	Yes
1st Subsequent Year (2022-23)	69,382,718.00	-4.16%	Yes
2nd Subsequent Year (2023-24)	69,866,503.00	0.70%	No
<b>Explanation:</b> (required if Yes)	The 2020-21 budget included \$42m in State Covid funds which is netted against the 2021-22 State COLAs. An additional increase and subsequent decrease in 2021-22 and 2022-23, respectively, is because the district is receiving grants for the purchase of electric buses of approximately \$2.2m.		

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

First Prior Year (2020-21)	5,543,697.00		
Budget Year (2021-22)	6,084,743.00	9.76%	Yes
1st Subsequent Year (2022-23)	4,220,567.00	-30.64%	Yes
2nd Subsequent Year (2023-24)	4,220,567.00	0.00%	No
<b>Explanation:</b> (required if Yes)	The 2021-22 net increase is primarily due to programs projecting pre-Covid revenue levels, notably Use of Facilities \$295k and Bridges \$190k. Donations of approximately \$869k are not included in the budget and interest has decreased by \$588k. An additional increase and subsequent decrease in 2021-22 and 2022-23, respectively, is because the district is receiving grants for the purchase of electric buses of approximately \$1.8m.		

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

First Prior Year (2020-21)	55,368,268.00		
Budget Year (2021-22)	72,825,635.00	31.53%	Yes
1st Subsequent Year (2022-23)	24,296,844.00	-66.64%	Yes
2nd Subsequent Year (2023-24)	22,532,069.00	-7.26%	Yes
<b>Explanation:</b> (required if Yes)	The 2021-22 net increase is due to budgeted expenditure of Covid funds that were recognized as revenue in the prior year. The 2022-23 decrease is due to a reduction of \$48m in Covid expenditure. The 2023-24 budget is reduced due to the \$1.5m reduction in Title I carryover.		

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

First Prior Year (2020-21)  
Budget Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

36,148,805.00		
32,520,074.00	-10.04%	Yes
29,229,578.00	-10.12%	Yes
29,075,252.00	-0.53%	No

**Explanation:**  
(required if Yes)

The 2021-22 decrease is due to a reduction in professional and consulting services as schools return to in-person instruction. The 2022-23 decrease is due to reduced Covid expenditure of \$4.7m and an increase in insurance and utilities of \$1.3m.

**6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	235,437,234.00		
Budget Year (2021-22)	114,424,076.00	-51.40%	Not Met
1st Subsequent Year (2022-23)	107,999,882.00	-5.61%	Met
2nd Subsequent Year (2023-24)	107,982,891.00	-0.02%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2020-21)  
Budget Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

91,517,073.00		
105,345,709.00	15.11%	Not Met
53,526,422.00	-49.19%	Not Met
51,607,321.00	-3.59%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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.

<b>Explanation:</b> Federal Revenue (linked from 6B if NOT met)	The 2020-21 budget included \$85m in Federal Covid funds. The 2021-22 net decrease is due to a \$1.35m reduction of Federal revenues for grants not yet received and an increase in Title I carryover of \$3m. The 2022-23 decrease is primarily due to a reduction of the Title 1 carryover of \$1.5m.
<b>Explanation:</b> Other State Revenue (linked from 6B if NOT met)	The 2020-21 budget included \$42m in State Covid funds which is netted against the 2021-22 State COLAs. An additional increase and subsequent decrease in 2021-22 and 2022-23, respectively, is because the district is receiving grants for the purchase of electric buses of approximately \$2.2m.
<b>Explanation:</b> Other Local Revenue (linked from 6B if NOT met)	The 2021-22 net increase is primarily due to programs projecting pre-Covid revenue levels, notably Use of Facilities \$295k and Bridges \$190k. Donations of approximately \$869k are not included in the budget and interest has decreased by \$588k. An additional increase and subsequent decrease in 2021-22 and 2022-23, respectively, is because the district is receiving grants for the purchase of electric buses of approximately \$1.8m.
1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.	
<b>Explanation:</b> Books and Supplies (linked from 6B if NOT met)	The 2021-22 net increase is due to budgeted expenditure of Covid funds that were recognized as revenue in the prior year. The 2022-23 decrease is due to a reduction of \$48m in Covid expenditure. The 2023-24 budget is reduced due to the \$1.5m reduction in Title I carryover.
<b>Explanation:</b> Services and Other Exps (linked from 6B if NOT met)	The 2021-22 decrease is due to a reduction in professional and consulting services as schools return to in-person instruction. The 2022-23 decrease is due to reduced Covid expenditure of \$4.7m and an increase in insurance and utilities of \$1.3m.

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D)  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

4,970,677.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

	528,123,040.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
	528,123,040.00	15,843,691.20	15,877,152.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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


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

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

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

1. District's Available Reserve Amounts (resources 0000-1999)
  - a. Stabilization Arrangements  
(Funds 01 and 17, Object 9750)
  - b. Reserve for Economic Uncertainties  
(Funds 01 and 17, Object 9789)
  - c. Unassigned/Unappropriated  
(Funds 01 and 17, Object 9790)
  - d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
  - e. Available Reserves (Lines 1a through 1d)
2. Expenditures and Other Financing Uses
  - a. District's Total Expenditures and Other Financing Uses  
(Fund 01, objects 1000-7999)
  - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
  - c. Total Expenditures and Other Financing Uses  
(Line 2a plus Line 2b)
3. District's Available Reserve Percentage  
(Line 1e divided by Line 2c)

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,400,000.00	9,725,000.00	10,775,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	27,687,727.31	36,859,846.69	43,227,012.72
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(5,831,664.00)	0.00
e. Available Reserves (Lines 1a through 1d)	37,087,727.31	40,753,182.69	54,002,012.72
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	488,732,014.99	486,185,198.34	538,432,246.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	3,313,341.00	3,931,719.84	4,791,286.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	492,045,355.99	490,116,918.18	543,223,532.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.5%	8.3%	9.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.5%</b>	<b>2.8%</b>	<b>3.3%</b>

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

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

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(404,263.74)	317,468,914.61	0.1%	Met
Second Prior Year (2019-20)	6,957,729.05	320,118,802.82	N/A	Met
First Prior Year (2020-21)	7,037,711.00	316,072,369.00	N/A	Met
Budget Year (2021-22) (Information only)	10,213,743.00	327,279,021.00		

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

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

## 9. CRITERION: Fund Balance

**STANDARD:** Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

### 9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	44,057,208.31	45,550,198.41	N/A	Met
Second Prior Year (2019-20)	42,721,894.41	45,145,934.67	N/A	Met
First Prior Year (2020-21)	40,760,783.67	51,362,045.72	N/A	Met
Budget Year (2021-22) (Information only)	58,399,756.72			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

### 9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

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

## 10. CRITERION: Reserves

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	37,127	36,813	36,611
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 MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): San Juan Unified School District

Yes

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	4,970,677.00	4,970,677.00	4,970,677.00

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

**DATA ENTRY:** If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	550,431,895.00	495,442,088.00	501,542,979.00
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)	550,431,895.00	495,442,088.00	501,542,979.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,008,637.90	9,908,841.76	10,030,859.58
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
<b>7. District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>11,008,637.90</b>	<b>9,908,841.76</b>	<b>10,030,859.58</b>

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#### 10C. Calculating the District's Budgeted Reserve Amount

---

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
All other data are extracted or calculated.

Reserve Amounts  
(Unrestricted resources 0000-1999 except Line 4):

1. General Fund - Stabilization Arrangements  
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties  
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount  
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. General Fund - Negative Ending Balances in Restricted Resources  
(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)  
(Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements  
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties  
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount  
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount  
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)  
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard  
(Section 10B, Line 7):**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	0.00		
	11,010,000.00	10,000,000.00	10,200,000.00
	42,676,691.72	41,112,718.72	39,985,936.72
	0.00	0.00	0.00
	0.00		
	0.00		
	0.00		
	53,686,691.72	51,112,718.72	50,185,936.72
	9.75%	10.32%	10.01%
	<b>11,008,637.90</b>	<b>9,908,841.76</b>	<b>10,030,859.58</b>
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

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

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

No

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

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?
- 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:

No

### S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?
- 1b. If Yes, identify the expenditures:

No

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget 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:

No

## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard:	-10.0% to +10.0% or -\$20,000 to +\$20,000
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### **S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(50,818,599.00)			
Budget Year (2021-22)	(55,721,854.00)	4,903,255.00	9.6%	Met
1st Subsequent Year (2022-23)	(55,976,710.00)	254,856.00	0.5%	Met
2nd Subsequent Year (2023-24)	(57,808,402.00)	1,831,692.00	3.3%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	17,571,720.00			
Budget Year (2021-22)	11,697,521.00	(5,874,199.00)	-33.4%	Not Met
1st Subsequent Year (2022-23)	4,227,628.00	(7,469,893.00)	-63.9%	Not Met
2nd Subsequent Year (2023-24)	4,227,628.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

FY 20/21 includes 1x transfer to Child Development Fund \$2,915m and 1x transfer to Cafeteria Fund \$3.5m

1d. NO - There are no capital projects that may impact the general fund operational budget.

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

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## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- |     |
|-----|
| Yes |
|-----|
2. If Yes to item 1, list 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, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	3	FD 01/OB 8982	FD 01/OB 7438/7439	727,898
Certificates of Participation				
General Obligation Bonds	various	FD 01/OB 8571/8572/8611/8612	FD 01/OB 7438/7439	666,805,642
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Various funds/ objects	Various funds/objects	6,883,757

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

TOTAL:			674,417,297

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	299,992	299,992	299,992	149,996
Certificates of Participation				
General Obligation Bonds	97,289,212	96,631,669	94,589,226	83,205,172
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	97,589,204	96,931,661	94,889,218	83,355,168
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in general obligation bond is being funded from the Bond Interest Redemption Fund held by the County Treasurer's office.

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)
 

Yes
2. For the district's OPEB:
  - a. Are they lifetime benefits?
 

No
  - b. Do benefits continue past age 65?
 

No
  - c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?
 

Pay-as-you-go
- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund
 

Self-Insurance Fund	Governmental Fund
10,614,150	0
4. OPEB Liabilities
  - a. Total OPEB liability
 

134,897,401.00
134,897,401.00
0.00
  - b. OPEB plan(s) fiduciary net position (if applicable)
  - c. Total/Net OPEB liability (Line 4a minus Line 4b)
  - d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
  - e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation
 

May 26, 2021
5. OPEB Contributions
 

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
9,897,575.00	9,897,575.00	9,897,575.00
6,364,822.21	6,467,291.00	6,525,497.00
7,517,137.00	6,451,075.00	6,709,118.00
539	459	460

---

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

---

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)  
 Yes
2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities
  - a. Accrued liability for self-insurance programs
  - b. Unfunded liability for self-insurance programs

9,120,276.00
0.00

4. Self-Insurance Contributions
  - a. Required contribution (funding) for self-insurance programs
  - b. Amount contributed (funded) for self-insurance programs

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
14,881,999.00	16,990,673.00	17,103,430.00
14,881,999.00	16,990,673.00	17,103,430.00

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,227.3	2,186.1	2,160.0	2,151.3

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

1. Are salary and benefit negotiations settled for the budget year?

No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Salary and benefits are unsettled

#### Negotiations Settled

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

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

#### One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

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

#### Negotiations Not Settled

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

2,300,719

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
31,803,268	33,780,325	36,167,246
100.0%	100.0%	100.0%
4.6%	6.2%	7.1%

### **Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

For more information about the study, please contact Dr. John Smith at (555) 123-4567 or via email at [john.smith@researchinstitute.org](mailto:john.smith@researchinstitute.org).

## **Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
2,102,793	1,968,252	1,984,385
5.0%	-6.4%	0.8%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

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

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	1,540.4	1,514.6	1,512.6	1,512.6

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

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Salary and benefits are unsettled

**Negotiations Settled**

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

--

- 2b. Per Government Code Section 3547.5(b), was the 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 agreement?

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

Is the cost of salary settlement included in the budget 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

885,284
---------

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
18,938,688	20,332,437	21,857,370
100.0%	100.0%	100.0%
4.5%	7.4%	7.5%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

No

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
669,596	728,343	745,735
-0.3%	8.8%	2.4%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

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

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	288.7	284.1	284.4	284.4

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

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, complete question 2.

No
----

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

Salary and benefits are unsettled

If n/a, skip the remainder of Section S8C.

#### Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

#### Negotiations Not Settled

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
428,453	0	0

4. Amount included for any tentative salary schedule increases

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes 4,615,184	Yes 4,966,038	Yes 5,338,491
100.0%	100.0%	100.0%
4.7%	7.6%	7.5%

#### **Management/Supervisor/Confidential Step and Column Adjustments**

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes 347,302	Yes 341,625	Yes 348,492
11.7%	-1.6%	2.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

### S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

6.22.2021

### S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

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## ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

No

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

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

No

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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## **OTHER INFORMATION**

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## General Fund Multi-Year Planning Factors

### 2021-22 Average Salaries

Average salaries based on 2020-21.

Health & Welfare (H&W) and Payroll-Related (P/R) Costs are updated for 2021-22 rates.

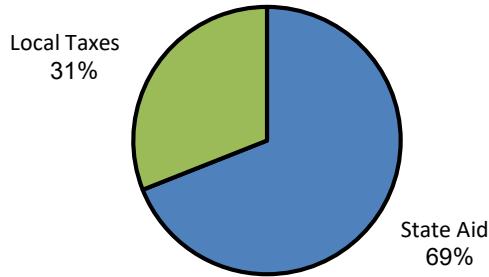
Classification	Job Code	Average/ Average New Hire			Current	Actual	Average	
		Salary	H/W	PR Cost				
Counselor K-6/7-8/9-12	121 /122 /124	\$78,104	\$13,701	\$18,901	\$110,706	73.50	10-09-04	186/195
Nurse	100	\$78,323	\$13,947	\$18,954	\$111,224	21.20	14-09-05	187
Psychologist	392 / 136	\$106,442	\$17,877	\$25,759	\$150,078	28.40	63-16-06	198
Special Ed Teacher	Various	\$76,860	\$15,482	\$18,600	\$110,942	304.80	10-09-04	186/187
Elem. Principal	202 / 203	\$121,071	\$17,209	\$29,299	\$167,579	41.00	62-19-06	208
Elem. VP /Adm. Instr. Spclst.	194 /218 / 219	\$112,247	\$15,380	\$27,164	\$154,791	13.00	62-16-06	208
Elem. Teacher	Various	\$79,695	\$15,052	\$19,286	\$114,033	710.40	11-10-04	186
Elem Prep Tchr (& SpEd)	Various	\$79,695	\$15,052	\$19,286	\$114,033	91.68	11-10-04	186
Elem. Secretary	936	\$37,355	\$14,779	\$14,471	\$66,605	38.00	85-25-05	229
MS Principal	206	\$131,741	\$17,508	\$31,881	\$181,130	9.00	62-21-06	208
MS VP /Adm. Instr. Spclst.	195 / 222	\$114,382	\$14,360	\$27,680	\$156,422	11.00	62-17-06	208
MS Teacher	30 / 1013	\$79,695	\$15,052	\$19,286	\$114,033	213.30	11-10-04	186
MS Secretary	938	\$39,616	\$13,621	\$15,347	\$68,584	7.00	85-25-06	229
Librarian	133	\$90,392	\$12,683	\$21,875	\$124,950	8.00	18-11-05	186/195
Teacher on Special Assign	68	\$84,728	\$16,694	\$20,504	\$121,926	20.80	07-11-04	190
HS Principal	208 / 209	\$146,236	\$19,731	\$35,389	\$201,356	8.00	61-23-06	225
HS VP / Admin. Instr. Spclst.	196 / 224 / 225	\$125,192	\$18,769	\$30,296	\$174,257	19.00	62-18-06	208
HS Teacher	40 / 1024	\$79,695	\$15,052	\$19,286	\$114,033	450.61	11-10-04	186
HS Secty I	933	\$38,275	\$13,133	\$14,828	\$66,236	17.00	85-23-06	239
HS Secty II	931	\$43,064	\$9,465	\$16,683	\$69,212	10.00	21-26-06	260
Instructional Asst II	978	\$26,609	\$14,954	\$10,308	\$51,871	153.41	85-14-06	206
Instructional Asst III	919	\$27,790	\$15,293	\$10,766	\$53,849	128.10	85-17-05	206
Instructional Assist Bilingual	Various	\$25,521	\$10,612	\$9,887	\$46,020	38.69	85-14-05	206
Bus Driver	832	\$35,117	\$13,005	\$13,604	\$61,726	73.47	88-24-06	212
Admin. Asst.(Gen.Unit)	930	\$45,766	\$16,316	\$17,730	\$79,812	11.00	21-28-05	260
Campus Monitor / Rep	759 / 985	\$25,393	\$12,015	\$9,837	\$47,245	38.94	85-13-05	205
Custodian	648	\$38,546	\$12,115	\$14,933	\$65,594	124.00	83-20-05	260
Clerk (Elem Add'l Staff)	946	\$28,216	\$21,038	\$10,931	\$60,185	26.63	85-14-06	218
ICT (ES,MS,HS Add'l Staff)	944	\$32,465	\$15,415	\$12,577	\$60,457	62.48	85-18-06	218
Avg New Hire Teacher	Various	\$54,781	\$11,049	\$13,257	\$79,087	130.61	10-06-02	186/187
Avg. Blended(New&AvgTchr)	Various	\$67,238	\$13,247	\$16,272	\$96,757		10-07-04	186/187
<b>Average Teacher</b>	Various	\$79,695	\$15,052	\$19,286	\$114,033	1,946.12	11-10-04	186/187

## Education Protection Account (EPA)

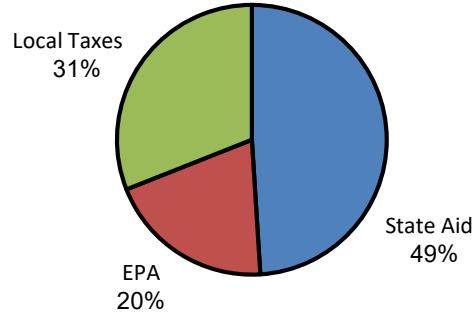
The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. Proposition 55 (2016), continues the use of EPA. The EPA funding is a component of an LEA's or Charter School's total Local Control Funding Formula (LCFF) revenue. Proposition 55 takes effect on January 1, 2018, and remains in effect through December 31, 2030.

The revenues generated from Propositions 30 and 55 are deposited into the EPA and a corresponding reduction is made to the district's or charter school's LCFF revenue. For 2021-22, the reduction is approximately 17% of the total LCFF funding. The district began receiving EPA payments quarterly in Fiscal Year 2013-14.

Funding Before Proposition 30



Funding After Proposition 30



Proposition 30 requires that each LEA shall have sole authority to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided, however, that **the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the Education Protection Account for salaries or benefits of administrators or for any other administrative costs**. An LEA may allocate the EPA entitlement entirely to one program for expenditure.

Propositions 30 and 55 require all districts, counties, and charter schools to report on their Web sites an accounting of how much money was received from the EPA and how that money was spent. District EPA information for previous years can be found by selecting the Budget Info link on the District's website.

**Listed on the next page is the Education Protection Account Expenditure plan listing how the moneys received from the Education Protection Account are proposed to be spent in 2021-22.**

**Education Protection Account, Fund 01, Resource 1400****Projected Expenditures through: June 30, 2022**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	75,088,371
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
<b>TOTAL AVAILABLE</b>		<b>75,088,371</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
(Objects 1000-7999)	Function Code	
Instruction	1000-1999	75,088,371
Instruction-Related Services		
Instructional Supervision & Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>75,088,371</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>-</b>

**Education Protection Account, Fund 09-Choices, Sub fund 08 Resource 1400**  
**Expenditures through; June 30, 2022**

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	
Revenue Limit Sources	8010-8099	647,010
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred revenue	9650	
<b>TOTAL AVAILABLE</b>		647,010
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>	<b>Function Code</b>	
Instruction	1000-1999	647,010
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instructional Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and counseling services	3110	
Psychological Services	3120	
Attendance and Social Work services	3130	
Health Services	3140	
Speech Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		647,010
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		0

## **2021-22 Budget Adoption Reserves**

**Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty  
District: San Juan Unified School District**

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and per Education Code Section 42127(a)(2)(B), a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

		2021-22	2022-23	2023-24
Total General Fund Expenditures & Other Uses		\$ 550,431,895	\$ 495,442,088	\$ 501,542,979
Minimum Reserve requirement	2%	\$ 11,008,638	\$ 9,908,842	\$ 10,030,860
General Fund (Combined Ending Fund Balance)		\$ 88,507,434	\$ 90,257,366	\$ 97,567,840
Special Reserve Fund EFB		\$ -	\$ -	\$ -
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 500,000	\$ 500,000	\$ 500,000
Restricted		\$ 19,893,934	\$ 13,515,952	\$ 9,996,810
Committed		\$ -	\$ -	\$ -
Assigned		\$ 14,426,808	\$ 25,128,695	\$ 36,885,093
Reserve for economic uncertainties		\$ 11,010,000	\$ 10,000,000	\$ 10,200,000
Unassigned and Unappropriated		\$ 42,676,692	\$ 41,112,719	\$ 39,985,937
Subtotal Assigned, Unassigned & Unappropriated		\$ 68,113,500	\$ 76,241,414	\$ 87,071,030
Total Components of ending balance		\$ 88,507,434	\$ 90,257,366	\$ 97,567,840
	TRUE	TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		\$ 57,104,862	\$ 66,332,572	\$ 77,040,170

Statement of Reasons	
<b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>	
Reserve for one year's growth in LCFF funding (School Services of CA recommends 100% of one year's growth)	\$ 6,473,145
Additional Economic Uncertainty	\$ 1,362
Possible Negotiations	\$ 11,751,337
ADA/Staffing Uncertainty	\$ 38,879,018
Total Needs	\$ 57,104,862
<b>Remaining Balance</b>	<b>\$ -</b>

## PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted Budget 2021-22 Budget Assumptions			
	2020-21	2021-22	2022-23	2023-24
<b>AVERAGE DAILY ATTENDANCE (ADA)</b>				
Actual P-2	37,437	37,127	36,813	36,611
Funded	37,510	37,199	36,885	36,683
Change from prior year	(217.92)	(310.52)	(313.56)	(202.18)
% change from prior	-0.58%	-0.83%	-0.84%	-0.55%
<b>LCFF REVENUES</b>				
State Funded COLA	0.00%	5.07%	2.48%	3.11%
LCFF Targeted Student %, 3 yr avg	53.81%	53.89%	53.97%	55.68%
Transportation and TIIG Growth	\$ -	\$ -	\$ -	\$ -
Supplemental Grant Growth	\$ 774,146	\$ 1,502,276	\$ 679,257	\$ 3,297,276
Base Grant Growth	\$ 10,347,053	\$ 14,199,778	\$ 5,793,888	\$ 8,381,148
<b>TOTAL LCFF FUNDING</b>	<b>\$ 364,811,362</b>	<b>\$ 380,513,416</b>	<b>\$ 386,986,561</b>	<b>\$ 398,664,985</b>
Transportation and TIIG	\$ 7,581,042	\$ 7,581,042	\$ 7,581,042	\$ 7,581,042
Supplemental Grant	\$ 34,781,689	\$ 36,283,965	\$ 36,963,222	\$ 40,260,498
Base Grant	\$ 322,448,631	\$ 336,648,409	\$ 342,442,297	\$ 350,823,445
ok	ok	ok	ok	ok
<b>TOTAL LCFF FUNDING PER ADA</b>	<b>\$ 9,725</b>	<b>\$ 10,229</b>	<b>\$ 10,492</b>	<b>\$ 10,869</b>
<b>Supplemental Grant</b>	<b>\$ 927</b>	<b>\$ 975</b>	<b>\$ 1,002</b>	<b>\$ 1,098</b>
\$ Growth from prior year	\$ 159	\$ 48	\$ 27	\$ 96
% Growth from prior year	20.7%	5.1%	2.8%	9.6%
<b>Base Grant</b>	<b>\$ 8,596</b>	<b>\$ 9,050</b>	<b>\$ 9,284</b>	<b>\$ 9,564</b>
\$ Growth from prior year	\$ 757	\$ 454	\$ 234	\$ 280
% Growth from prior year	9.7%	5.3%	2.6%	3.0%
<b>Transportation and TIIG</b>	<b>\$ 202</b>	<b>\$ 204</b>	<b>\$ 206</b>	<b>\$ 207</b>
<b>FEDERAL REVENUES</b>				
Special Education-restricted	\$ 9,996,153	\$ 11,076,255	\$ 11,076,255	\$ 11,076,255
Change from prior year	\$ (186,283)	\$ 1,080,102	\$ -	\$ -
Title I, NCLB, Part A, Low Income - restricted	\$ 15,080,386	\$ 15,080,386	\$ 15,080,386	\$ 15,080,386
Change from prior year	\$ 1,621,369	\$ -	\$ -	\$ -
All Other Federal Programs - unrestricted & restricted	\$ 92,314,889	\$ 9,789,180	\$ 8,239,956	\$ 7,739,180
Change from prior year	\$ -	\$ (82,525,709)	\$ (1,549,224)	\$ (500,776)

## PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	Adopted Budget 2021-22 Budget Assumptions			
	2020-21	2021-22	2022-23	2023-24
<b>OTHER STATE REVENUES</b>				
Special Education (RS 6500/6501/520) - restricted	\$ 30,080,716	\$ 30,652,400	\$ 30,599,025	\$ 30,599,025
Change from prior year	\$ 3,467,168	\$ 571,684	\$ (53,375)	\$ -
Special Education Mental Health - restricted	\$ 2,594,638	\$ 2,594,629	\$ 2,594,629	\$ 2,594,629
Change from prior year	\$ (201,523)	\$ (9)	\$ -	\$ -
Mandate Block Grant	\$ 1,556,785	\$ 1,562,514	\$ 1,601,029	\$ 1,635,284
Change from prior year	\$ 47,071	\$ 5,729	\$ 38,515	\$ 34,255
Lottery-unrestricted	\$ 5,695,779	\$ 5,865,374	\$ 5,865,374	\$ 5,865,374
Change from prior year	\$ (294,509)	\$ 169,595	\$ -	\$ -
\$ per qualified ADA	\$ 150	\$ 150	\$ 150	\$ 150
Lottery-restricted	\$ 1,776,791	\$ 1,916,022	\$ 1,916,022	\$ 1,916,022
Change from prior year	\$ (367,089)	\$ 139,231	\$ -	\$ -
\$ per qualified ADA	\$ 49	\$ 49	\$ 49	\$ 49
<b>OTHER LOCAL REVENUES</b>				
ROP pass-through from SCOE	\$ -	\$ -	\$ -	\$ -
Change from prior year		\$ -	\$ -	\$ -
All Other Local Revenue	\$ 1,726,657	\$ 2,938,794	\$ 1,074,618	\$ 1,074,618
Change from prior year	\$ (2,546,405)	\$ 1,212,137	\$ (1,864,176)	\$ -

## PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted Budget 2021-22 Budget Assumptions			
	2020-21	2021-22	2022-23	2023-24
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
Includes Unschool staffing				
<b>Certificated</b>				
Reg. Ed. based on enrollment	1,350.13	1,377.91	1,372.14	1,363.53
Change from prior year	(46.14)	27.78	(5.77)	(8.61)
Reg. Ed. Reserve	8.00	16.00	8.00	8.00
Change from prior year	2.00	8.00	(8.00)	-
Reg. Ed. Other Tchr (beyond ratio)	24.44	(3.24)	(3.37)	(3.35)
Change from prior year	21.19	(27.68)	(0.13)	0.02
Reg. Ed. Other Certificated	84.60	91.30	91.30	91.30
Change from prior year	(16.69)	6.70	0.00	0.00
Reg. Ed. Class Size Reduction	127.75	130.20	129.96	129.83
Change from prior year	2.56	2.45	(0.24)	(0.13)
Expense	\$ 12,123,409	\$ 12,597,579	\$ 12,804,027	\$ 12,929,878
Change from prior year	\$ 301,586	\$ 474,170	\$ 206,448	\$ 125,851
Grade Span implemented	Sixth grade	Fully Implemented	Fully Implemented	Fully Implemented
Supplemental Grant	173.39	174.43	167.78	167.78
Change from prior year	(18.82)	1.04	(6.65)	0.00
Expense	\$ 15,355,230	\$ 16,380,211	\$ 16,097,672	\$ 16,242,551
Change from prior year	\$ (2,033,307)	\$ 1,024,981	\$ (282,539)	\$ 144,879
<b>Classified</b>				
Reg. Ed. based on enrollment	192.75	195.50	195.50	195.50
Change from prior year	(0.13)	2.75	-	-
Reg. Ed. Classified Other, includes reductions	606.18	589.16	589.16	589.16
Change from prior year	(8.95)	(17.02)	-	-
Supplemental Grant	108.33	109.62	107.67	107.67
Change from prior year	(2.93)	1.29	(1.95)	0.00
Expense	\$ 3,561,235	\$ 4,351,596	\$ 4,314,534	\$ 4,353,365
Change from prior year	\$ (123,138)	\$ 790,361	\$ (37,062)	\$ 38,831

## PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted Budget 2021-22 Budget Assumptions			
	2020-21	2021-22	2022-23	2023-24
<b>EXPENDITURES</b>				
<b>Staffing FTE</b>				
<b>Management</b>				
Reg. Ed. based on enrollment	91.00	92.00	92.00	92.00
Change from prior year	-	1.00	0.00	-
Reg. Ed. Other Management, including reductions	43.77	42.48	42.48	42.48
Change from prior year	0.54	(1.29)	-	-
<b>Other Staffing Costs</b>				
Minimum wage (estimated impact)-unrestricted and restricted	\$ 133,612	\$ 1,983,612		
Change from prior year	\$ 41,694	\$ 1,850,000		
Other Collective Bargaining, includes One-Time 2% , Optional Prof Development days, etc.	\$ 2,786,502	\$ 2,786,502	\$ 2,786,502	\$ 2,786,502
Change from prior year	\$ (5,093,765)	\$ -	\$ -	\$ -
Step and Column (net of retirements)				
General Fund				
Unrestricted & Restricted	\$ 2,985,359	\$ 3,119,691	\$ 3,038,220	\$ 3,078,612
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.70%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
<b>Benefits</b>				
Medical Insurance	\$ 36,247,962	\$ 40,375,390	\$ 42,863,335	\$ 45,676,566
Change due to rate change	\$ 535,684	\$ 4,127,428	\$ 3,028,154	\$ 3,214,750
Premium rate change; % annualized	1.50%	4.00%	7.50%	7.50%
Retiree Medical Insurance (unrestricted and restricted)	\$ 5,880,954	\$ 5,778,549	\$ 5,848,597	\$ 5,944,111
Change due to salaries, rate, & transfers	\$ 800,984	\$ (102,405)	\$ 70,048	\$ 95,514
% of qualified payroll - certificated	1.45%	1.55%	1.55%	1.55%
% of qualified payroll - classified	3.60%	3.70%	3.70%	3.70%
Affordable Care Act (30 hour plus)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Change from prior year	\$ 30,000	\$ -	\$ -	\$ -
Unemployment Insurance	\$ 101,162	\$ 2,469,543	\$ 421,203	\$ 424,041
Change due to salary changes	\$ -	\$ 2,368,381	\$ (2,048,340)	\$ 2,838
% of qualified payroll	0.05%	1.23%	0.20%	0.20%

**PLANNING FACTORS - MULTI-YEAR PROJECTIONS**

Dollars relate to unrestricted General Fund unless otherwise noted

	Adopted Budget 2021-22 Budget Assumptions			
	2020-21	2021-22	2022-23	2023-24
<b>EXPENDITURES</b>				
<b>Benefits</b>				
Workers' Compensation Insurance (unrestricted and restricted)	\$ 5,667,529	\$ 5,479,674	\$ 5,545,428	\$ 5,642,099
Change due to salaries, rate, & transfers % of qualified payroll	\$ 378,847 1.95%	\$ (187,855) 2.00%	\$ 65,754 2.00%	\$ 96,671 2.00%
State Teachers Retirement (STRS)	\$ 25,133,871	\$ 26,874,758	\$ 30,379,102	\$ 30,577,661
Change due to rate change % of qualified payroll	\$ 2,676,796 16.15%	\$ 1,740,887 16.92%	\$ 3,504,344 19.10%	\$ 198,559 19.10%
Public Employee Retirement (PERS)	\$ 7,900,921	\$ 9,339,913	\$ 10,711,645	\$ 11,221,997
Change due to rate change % of qualified payroll	\$ 1,972,940 20.700%	\$ 1,438,992 22.910%	\$ 1,371,732 26.10%	\$ 510,352 27.10%
Other Benefits (LTSL, Life, Cash option) (unrestricted and restricted)	\$ 4,163,055	\$ 3,347,789	\$ 3,385,023	\$ 3,543,490
Change due to salaries, rate, & transfers % of qualified payroll - Certificated % of qualified payroll - Classified	\$ 1,049,769 1.05% 1.25%	\$ (815,266) 1.05% 1.25%	\$ 37,234 1.05% 1.25%	\$ 158,467 1.05% 1.25%
<b>Supplies and Materials</b>				
Transportation Fuel and Supplies	\$ 831,471	\$ 896,264	\$ 1,016,847	\$ 1,047,352
Change from prior year	\$ 208,114	\$ 64,793	\$ 120,583	\$ 30,505
COLA %	25%	8%	3%	3%
Supplemental Grant	\$ 3,573,150	\$ 1,940,912	\$ 1,940,912	\$ 4,422,051
Change from prior year	\$ 2,694,382	\$ (1,632,238)	\$ -	\$ 2,481,139
<b>Services and Operating</b>				
Utilities (electric, gas, water, etc.)	\$ 7,271,667	\$ 7,427,674	\$ 7,687,643	\$ 7,918,272
Change from prior year	\$ 677,303	\$ 156,007	\$ 259,969	\$ 230,629
Inflation % increase	10.52%	3.50%	3.50%	3.50%
Property and Liability Insurance	\$ 2,844,728	\$ 3,640,871	\$ 4,675,321	\$ 5,127,853
Change from prior year	\$ 798,503	\$ 796,143	\$ 1,034,450	\$ 452,532
Inflation % increase	33.36%	27.99%	28.41%	9.68%
Supplemental Grant	\$ 3,854,536	\$ 2,928,568	\$ 2,928,568	\$ 2,928,568
Change from prior year	\$ 723,034	\$ (925,968)	\$ -	\$ -
Board Election	\$ 263,700	\$ 175,000		
Change from prior year	\$ 263,700	\$ (263,700)	\$ 175,000	\$ (175,000)
<b>Other</b>				
CTEIG & Crane Grants-restricted	\$ 2,288,734	\$ 2,097,622	\$ -	\$ -
Change from prior year	\$ (709,935)	\$ (191,112)	\$ (2,097,622)	\$ -

## PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted

### Adopted Budget 2021-22 Budget Assumptions

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>EXPENDITURES</b>				
<b>Services and Operating</b>				
Deferred Maintenance Transfer Out	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Change from prior year, Base \$ RRMA		\$ -	\$ -	\$ -
Special Education Contribution	\$ 34,589,209	\$ 38,222,239	\$ 40,190,965	\$ 41,839,630
Change from prior year	\$ (4,749,259)	\$ 3,633,030	\$ 1,968,726	\$ 1,648,665
Restricted Maintenance Account	\$ 12,593,165	\$ 13,877,152	\$ 12,227,458	\$ 12,410,485
Change from prior year	\$ 548,993	\$ 1,283,987	\$ (1,649,694)	\$ 183,027

**2021-22 SCHOOL SITE STAFFING, SUPPLY AND EQUIPMENT GUIDELINES**  
**Division of Teaching and Learning**

These guidelines are grouped by level (elementary, middle, high, and other programs). Each level identifies the staffing levels and supply allocations which could be determined by the Superintendent or designee as needed.

(Changes from prior publication are identified by a ~~strikethrough~~ or *italics*)

**A. ELEMENTARY SCHOOLS**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.00 FTE per school	Schools with enrollment below 275 will require additional District assignment for administrators.
Principal K-8 Stipends	1.00 FTE per each K-8 school	
2. <u>Vice-Principals</u>	1.00 FTE per school with enrollment over 700	Allocation is initially based on budget development enrollment projections.  Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee. Schools are provided a teacher-in-charge stipend.
3. <u>Teachers</u> Grades TK- 3	1.00 FTE for every 25.54 students (CSR/Grade Span Adj.)  <u>SJTA Agreement - Class Size</u> Loading Ratio      Max Class Size TK - 3                26                27	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up.  Class Size Penalties: Per Ed Code 41378: Kindergarten - average class size not to exceed 31 students, no class larger than 33 students.  Class Size Penalties: Per Ed Code 41376: Grades 1 through 3 - average class size not to exceed 30 students; no class larger than 32 students.
Grades 4- 6 self contained	1 teacher to 25.54 students (CSR/Grade Span Adj.) grades 4-6	Per agreement with San Juan Teachers Assoc. June 10, 2015.
Grade 6-8* departmentalized	1 teacher to 32.15 students grades 6-8  <u>SJTA Agreement - Class Size</u> Loading Ratio      Max Class Size 4-6                    26                29 (6)-7-8*             33                36	Allocation based on enrollment at the end of the 3rd full week of instruction. Elementary teachers will be rounded up.  Class Size Penalties: Grades 4 - 8 (including 6-8 MS & HS)- Average number of pupils per teacher not to exceed the greater of the statewide average number of pupils per teacher in 1964 (29.9) or the District's average number of pupils per teacher in 1964, whichever is greater. (For San Juan Unified School District this number in 1964 was 29.6).
Preparation Period Teachers for Grade 6-8 Teachers @ K-8 Schools	Prep is 1.33 periods daily (.26 FTE) for departmentalized grades 6-8 at K-8 schools.	Staffing is based on article 8.01.7 in the SJTA agreement or as designated by Superintendent or designee.
Preparation Period Teachers	Each regular classroom elementary teacher grades 1- 6 and full day Transitional Kindergarten/Kindergarten & K-1 Combo teachers receive 160 District funded minutes a week preparation period. With an additional 2.95 FTE off ratio which includes a .6 FTE for a PE Lead Teacher; a .4 Music Lead and .4 Art Lead Teacher.	Specialists will be limited to teach 33 sessions per week. Ratio is 1 prep teacher to 8.25 regular classroom teachers. FTE per Lead teacher per 9/14/18 agreement with SJTA.
K-8 Department Chair Stipends	2 Dept. C stipend per K-8 School	Departmentalized
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Counselors</u>	0.2 FTE per K-8 School	
5. <u>Intervention / Support</u>	3.0 FTE School Social Worker	
6. <u>Secretarial/Clerical</u>	<u>Basic Staff:</u> - Elem. School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. - Intermediate Clerk Typist: 0.75 FTE per school, 10 months/6 hrs. <u>Additional Staff (Clerk):</u> - Up to 500 students: 0.50 FTE/10 months/4 hrs. - 501-600 students: 0.625 FTE/10 months/5 hrs. - 601-700 students: 0.75 FTE/10 months/6 hrs. - 701 & over students: 1.25/10 months/10 hrs.	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.

**A. ELEMENTARY SCHOOLS**

PERSONNEL	ALLOCATION	COMMENTS
7. <u>Media Center Technicians</u>	None	
8. <u>Grades TK- 5 &amp; self-contained 6th Equity Days</u>	To be determined after staffing	Allocation shall be 1 day per member.
9. <u>Campus Monitors</u>	1.0 FTE for all K-8 schools w/o a vice principal	
10. <u>International Baccalaureate Primary Years Program</u>	\$46,308	Funding needs to be used first to pay for membership. Remaining funds are for program implementation, including training and coordinator staffing at .2 FTE
11. Operations a. Custodian	1 FTE Elementary head custodian & 1.0 FTE to 2.75 FTE custodians per school depending on site size.	1 Elementary head custodian is assigned to each elementary school to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, kindergarten, certain types of special education rooms, and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
12. <u>Instructional Materials Allocation (IMA)</u>	\$71.00 per student enrolled (plus School Playground Rec Aides Allocation)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, and School Playground Rec Aides allocation for Elementary sites.  Allocation is based on enrollment at the end of the 3rd full week of instruction.
13. <u>Prep Supplies</u>	\$500 per FTE for Art, Music, Other and P.E. Specialist monitored through the VAPA Department	

**B. MIDDLE SCHOOLS (MS)**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Principals</u>	1.0 FTE per school	
2. <u>Vice-Principals</u>	A total of 98.00 FTEs for all Middle Schools to be assigned by Superintendent or designee.	<i>Creation of new Encina Middle School commencing with the 2021-22 school year</i>
3. <u>Teachers</u> Grades 6-8	1 teacher to 27.6 students  <u>SJTA Agreement - Class Size</u> Loading Ratio      Max Class Size (6)7 - 8            33            36	Allocation is based on enrollment at the end of the 3rd full week of instruction. Prep period is included in the teacher/student allocation ratio identified.
Off Ratio Teachers	4.6 1.20 FTE	Middle Years International Baccalaureate Program
Department Chair Stipends	<u>Stipends per school:</u> 4 Core subject - Dept. A 1 Special Ed Stipend - Dept. A or B depending on number of Special Ed programs at the site 2 Additional curricular area - Dept. B	Each school is allocated seven (7) Department Chair Stipends. Any additional Dept. Chair positions a site wishes to add will be funded by the school.
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.
4. <u>Instructional Assistants</u>	None	
5. <u>Counselors</u>	1.00 FTE per school Total of 98.00 FTEs for all Middle Schools	<i>Creation of new Encina Middle School commencing with the 2021-22 school year</i>
6. <u>Media/Library Technicians</u>	0.875 FTE per school, 9 months/7hrs. Total of 7.875 FTEs for all Middle Schools	<i>Creation of new Encina Middle School commencing with the 2021-22 school year</i>
7. <u>Secretarial/Clerical</u>	<u>Basic staff:</u> · Middle School Secretary: 1.00 FTE per school, 10.5 months/8 hrs. · MS Records and Report Clerk: 1.00 FTE per school, 10.5 months/8 hrs. <u>Additional Staff (ICT):</u> 0.75 FTE per school, 10 months/6 hrs. (for attendance)  · 800-900 students: 0.5 FTE (10 months/4 hrs.) · 901 + students: 1.0 FTE (10 months/8 hrs.)	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
8. <u>Campus Monitors</u>	1.0 FTE per site	
9. <u>International Baccalaureate Middle Years Program</u>	\$38,500	Funding needs to be used first to pay for membership. Remaining funds are site discretionary. Increased \$25,000 in 2015-16. Staffing currently part of off ratio.
10. <u>Articulation</u>	See comments	Allocation is for extra assignment and or substitutes for staff for the articulation of students from grades 5 to 6 and grades 6 to 7 and grades 8 to 9 is centrally budgeted based on a baseline allocation and percentage of total students.
11. <u>Operations</u> a. Custodians	1 FTE MS head custodian and between 1.5 FTE to 2.5 FTE custodians per school depending on site size.	1 MS head custodian is assigned to each middle school to open school, inspect grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, office and interior hallways daily and mop or vacuum classroom floors every other day.

SUPPLIES	ALLOCATION	COMMENTS
13. <u>Instructional Materials Allocation</u>	\$75.77 per student enrolled (plus After School Detention & Duty Relief)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, Clerical support, After School Detention and Duty Relief.  Allocation is based on enrollment at the end of the 3rd full week of instruction.

**C. HIGH SCHOOLS (HS Grades 6-12 and Grades 9-12)**

PERSONNEL	ALLOCATION	COMMENTS												
1. <u>Principals</u>	1.00 FTE per school													
2. <u>Vice Principals</u>	<p>1.00 FTE per school with enrollment of less than 850            2.00 FTE per school with enrollment of 850 to 1,750            3.00 FTE per school with enrollment of more than 1,750</p> <p>Total of 20.0 19.0 FTEs for all High Schools</p> <p>Schools with only two VP's will be provided an additional \$6,000, plus payroll related costs for Extra Admin Support from the Central Asst. Supt. Secondary Ed. budget.</p> <p>Article 10 Safety- \$3K at sites with less than 3 VP's</p>	<p>Allocation is initially based on budget development enrollment projections.</p> <p>Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.</p>												
3. <u>Teachers</u>  Grades 6-8 Grades 9-12	<p>1.00 FTE for every 27.6 students            1.00 FTE for every 27.8 students</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <th colspan="3"><u>SJTA Agreement - Class Size</u></th> </tr> <tr> <th>Loading Ratio</th> <th></th> <th>Max Class Size</th> </tr> <tr> <td>(6) 7 - 8</td> <td>33</td> <td>36</td> </tr> <tr> <td>9 - 12</td> <td>33</td> <td>36</td> </tr> </table>	<u>SJTA Agreement - Class Size</u>			Loading Ratio		Max Class Size	(6) 7 - 8	33	36	9 - 12	33	36	Allocation is based on enrollment at the end of the 3rd full week of instruction for traditional sites & for block sites by the 10th instructional day from the first day of instruction.
<u>SJTA Agreement - Class Size</u>														
Loading Ratio		Max Class Size												
(6) 7 - 8	33	36												
9 - 12	33	36												
Intervention Teachers -	.4 FTE per traditional & 1.0 FTE total for block sites (excluding San Juan who has .5 FTE & Encina who has .5 FTE) FTE included in section I "LCFF Supplemental" #6.	Embedded credit recovery (dropout prevention)												
Off Ratio Teachers	2.64 1.47 FTE	IB & Contractual Requirement.												
ROP/CTE/School to Career	12.05 12.215 FTE's for all High Schools													
Department Chair Stipends	<p>Stipends per school:            4 Core subject - Dept. A            1 Special Ed Stipend - Dept. A            2 Additional curricular area - Dept. B</p>	Any additional Dept. Chair positions a site wishes to add will be funded by the school.												
High School Stipends	3 Curriculum Facilitator stipends per site	Sites may convert 1 Curriculum Facilitator stipend to 2 Site-funded Dept. Chair C Stipends with Div. approval. The District also sponsors athletic stipends which are allocated by the school site. (See Athletics' Section)												
Leadership Stipends	Mutually agreed upon by the District and SJTA	Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal.												
5. <u>Counselors</u>	<p>1.50 FTE per school with enrollment of less than 900            2.00 FTE per school with enrollment 900-1199            2.50 FTE per school with enrollment 1200-1499            3.00 FTE per school with enrollment 1500-1799            3.50 FTE per school with enrollment of more than 1799</p> <p>Total of 22.5 22.0 FTEs for all High Schools</p>	<p>Allocation is initially based on budget development enrollment projections.</p> <p>Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction. Excess staffing will be designated by Superintendent or designee.</p>												
6. <u>Intervention / Support</u>	4-6 2.1 FTE At Risk Case Manager													
7. <u>Librarians</u>	1.00 FTE per school													
8. <u>Instructional Assistants</u>	None													

**C. HIGH SCHOOLS (HS Grades 6-12 and Grades 9-12)**

PERSONNEL	ALLOCATION	COMMENTS
9. Secretarial/Clerical	<u>Basic staff:</u> <ul style="list-style-type: none"> <li>· School Secretary II: 1.00 FTE per school, 12 months/8hrs.</li> <li>· School Secretary I: 2.00 FTE per school, 11 months/8hrs. each</li> <li>· School Controller: 1.00 FTE per school, 12 months/8hrs.</li> <li>· Sr. Records &amp; Report Clerk: 2.00 FTE per school (1 @ 11 months/8 hrs. and 1 @ 12 months/8 hrs.)</li> </ul> <u>ICT:</u> <ul style="list-style-type: none"> <li>· 1.0 FTE per school (10 months/8 hrs.)</li> </ul> <u>Additional Staff (ICT):</u> <ul style="list-style-type: none"> <li>· 1101 to 1500 students: 0.625 FTE per school (1 @ 10 months/5 hrs.)</li> <li>· 1501 to 1900 students: 1.25 FTE per school (2 @ 10 months/5 hrs. each)</li> <li>· 1901 and over students: 1.875 FTE per school (3 @ 10 months/5 hrs. each)</li> </ul>	Clerical allocation is based on enrollment at the end of the 5th full week of instruction.
10. Campus Monitors	2.0 FTE per school	
11. Civitas Program	\$40,000	Allocation can be used to fund personnel. Increased \$15,000 in 2015-16
12. International Baccalaureate Middle Years/Diploma Program	\$120,000	Allocation can be used to fund personnel. Increased \$50,000 in 2015-16
13. International Studies Program	\$25,000	Allocation can be used to fund personnel.
14. Operations a. Custodians	1 FTE HS custodial/plant supervisor, 1 FTE lead custodian and between 4.0 FTE to 6.75 FTE custodians per school depending on site size.	1 HS custodial/plant supervisor is assigned to each high school to open school, inspect grounds and swimming pools, perform minor maintenance, cafeteria set up, clean kitchen and cafeteria, supervises lead custodian and custodians, and perform miscellaneous tasks to support site staff during the day. 1 lead custodian manages custodial activities and perform cleaning tasks. Custodian allocation varies based on time required to clean restrooms, locker rooms, kitchen, multi-purpose room, swimming pool decks, gymnasiums, shop areas and interior hallways daily and mop or vacuum classroom floors every other day.
15. Athletics	Regular high school site allocation is 23 varsity coaches, 21 assistant coaches, 1 head coach and 6 assistant coaches for pre-season football, and 4 head coaches. Sites without swimming pools have 19 varsity coaches.	A stipend is paid by the district to athletic coaches per season as outlined in the District's salary schedule.

SUPPLIES	ALLOCATION	COMMENTS
16. Instructional Materials Allocation	\$92.26 per student enrolled at a traditional site and \$93.21 per student enrolled at a block scheduled site (plus After School Detention)	Instructional Materials Allocation (IMA) includes allocations for General Purpose, Student Support, SIS printing, Clerical/ICT support, After School Detention. Allocation is based on enrollment at the end of the 3rd full week of instruction.

**D. K-12**

PERSONNEL	ALLOCATION	COMMENTS
Non-ratio Certificated Staffing	3.0 2.0 FTE Teacher On Special Assignment TOSA 1.0 FTE Lead Counselor 1.0 FTE Counselor Special Program	

**E. 6-12**

PERSONNEL	ALLOCATION	COMMENTS
1. Saturday School	See comments	Allocation is for extra assignment for certificated staff to supervise students who are required to attend Saturday School programs. The funds are centrally budgeted and are based on an allocation which would cover the projected Saturdays for the year for 47 18 Middle and High Schools.
2. Extra-curricular Class Activities		Allocation is for stipends for class activities outlined in the District salary schedule.

**F. ALTERNATIVE LEARNING CENTER (Meraki High School/Independent Study/Continuation High Schools)****MERAKI HIGH SCHOOL**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	5.0 FTE - 1 FTE for every 25 students  Department Chair Stipends Leadership Stipends	Allocation of personnel is determined by the Superintendent or designee.  Each school leadership team will range from a minimum of four to a maximum of nine including the principal & vice principal
2. <u>Counselor-Special Program</u>	1.0 FTE & 1 Counselor Stipend	
3. <u>Youth Employment Technicians I</u>	1.0 FTE, 11 months	
4. <u>Instructional Assistant</u>	1.0 FTE, 9 months	
5. <u>Secretary II</u>	1.0 FTE , 12 months	
6. <u>Campus Monitor</u>	1.0 FTE	
Custodians at the Fair Oaks Campus serve all alternative schools on the campus		

**INDEPENDENT STUDY**

PERSONNEL	ALLOCATION	COMMENTS
1. <u>Teachers</u>	11.77 FTE (No ratio)  Department Chair Stipends Leadership Stipends	Allocation of personnel is determined by the Superintendent or designee.  Each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and SJTA.
2. <u>Counselors</u>	0.80 FTE & 1 Counselor Stipend	
3. <u>Clerical</u>	3.00 FTE	

**CONTINUATION HIGH SCHOOLS – LA ENTRADA ACADEMY EAST / WEST**

PERSONNEL EAST	ALLOCATION	COMMENTS
1. <u>Teachers</u>	2.11 FTE, 10 months (No ratio)  Department Chair Stipends Academy Stipends	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.
TOSA	.33 FTE, 11 months	
2. <u>Instructional Assistant - Academy</u>	2.0 FTE, 9 months	
3. <u>Registrar/Secretary - Academy</u>	1.0 FTE, 10 months	
PERSONNEL WEST	ALLOCATION	COMMENTS
1. <u>Teachers</u>	2.11 FTE, 10 months (No ratio)  Department Chair Stipends Academy Stipends	La Entrada operates as an Academy with computer-assisted instruction, one-on-one tutoring, and small group instruction. Allocation of personnel is determined by the Superintendent or designee.
TOSA	.67 FTE, 11 months	
2. <u>Instructional Assistant - Academy</u>	1.0 FTE, 9 months	
3. <u>Registrar/Secretary - Academy</u>	1.0 FTE, 10 months	

**G. STUDENT SERVICES**

PERSONNEL	ALLOCATION	COMMENTS
1. Teachers Home and Hospital Home School	4.8 FTE (No ratio) 2.0 FTE (No ratio)	
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
2. Nurses	22.65 FTE	14.3 FTE Health Services (General Purpose) 4.35 FTE Health Services (Special Ed) 4.0 FTE Fund 12
Leadership Stipends	3 Stipends	Mutually agreed upon by the District and SJTA
3. Intervention/Positive Behavior Support	1.0 FTE Behavior Support Specialist	

**H. SPECIAL EDUCATION**

PERSONNEL	ALLOCATION	COMMENTS
1. Program Administrator	2.0 FTE	
2. Teachers  Special Day Class: Mild to Moderate  Special Day Class: Moderate to Severe SDC 7-12 Mild to Moderate Resource & Inclusion Specialist	1.00 FTE per district wide class size average of not more than 12, with class size maximum of not more than 17 students  1.00 FTE per district wide class size average of not more than 10, with a class size maximum of not more than 14 caseload maximum shall be 26 students  K-8: 1.00 FTE for every 28 students 9-12: 1.00 FTE for every 28 students	Based on program needs  See Article 7.07.1 d. in the SJTA agreement for a list of some of the programs
3. Designated Instruction & Services  Speech Therapist Speech & Language Therapy Assist. Occupational Therapist Certificated Occupational Therapy Assist. Adapted Physical Education  Mental Health (MH)  Career Prep Supplemental Instruction Preschool Grants  Prep Teachers  Leadership Stipends	loading to 40:1 with a maximum caseload of 60  43.0 12.0 FTE Ed Rel Spec Ed Mental Health Therapists, 4.5 FTE Psychologist, 3.09 FTE IA III  Each Special Day Classroom (elementary SDC) teacher at non Special Ed sites in grades 1 through 8 receives 160 district funded minutes a week preparation period.	Based on program needs.  Specialists are available for preparation periods, to be allocated by the superintendent or designee based on district need. Beginning in 2003-04, La Vista Grades 7-12 grade teachers receive 0.20 FTE of prep for every 1.0 FTE teacher instead of 160 minutes per week. The allocation is included in the La Vista site allocation. 1.0 FTE is dedicated per site to Ralph Richardson and Laurel Ruff.  Beginning in 2005-06, each school will be provided the number of staff members for the school leadership team based upon total number of staff members as mutually agreed upon by the District and the SJTA. Each school leadership team will range from a minimum of four to a maximum of nine including the principal and vice principal. Additional 5 stipends for speech language pathologists leadership teams.
Department Chair Stipend	1 Stipend at each middle & high school - Dept. A or B depending on number of Special Ed programs at the site 1 Stipend for each speech language & hearing specialist	

**H. SPECIAL EDUCATION**

PERSONNEL	ALLOCATION	COMMENTS
4. <u>Other Positions</u>	3.0 FTE Asst. Directors 9.0 FTE Program Specialists	Based on program needs.
5. <u>Counselors</u>		Based on program needs
6. <u>Psychologists</u>	22.3 FTE	6.27 FTE Health Services 16.03 FTE Special Ed
7. <u>Behaviorists</u>	4.0 5.0 FTE Special Ed Behaviorist Specialist	Based on program needs
8. <u>Significantly Disproportionate (Intervention Services)</u>	1.0 FTE Psychologist 2.0 1.6 FTE Counselor 2.0 1.6 FTE Ed Rel Spec Ed MH Therapist 3.0 3.21 FTE School Social Worker 3.25 4.13 FTE Social Emotional Support Technician	The District was notified in 2011-12 that we were Significantly Disproportionate and needed to set aside funds to implement Comprehensive Early Intervening Services (CEIS). This will continue until the District is no longer identified as Significantly Disproportionate. At that time, these positions will not be funded out of Special Education.
9. <u>Equity Days</u>	4 Days granted to all teachers for planning, preparing and developing IEPs	
10. <u>Secretarial/ Clerical/ Others</u>	<u>Basic Staff:</u>	
Elementary School Secretary	2.00 FTE, 1 per center	
Middle School Secretary (La Vista) Clerks	1.00 FTE  1.25 FTE <u>Additional staff (Clerk):</u> · Up to 500 students: 0.50 FTE/10 months/4 hrs. · 501-600 students: 0.625 FTE/10 months/5 hrs. · 601-700 students: 0.75 FTE/10 months/6hrs. · 701 and over students: 1.25/10 months, 10 hrs.	
11. <u>Classified Instructional Personnel</u>		Includes instructional assistants, interpreters, and braillists. Based on program needs.
12. <u>Spec. Ed Campus Interv. Support</u>	0.8750 FTE	Assigned to La Vista.
13. <u>Custodians</u>	1 FTE Elementary head custodian and 1.25 FTE custodians assigned to Laurel Ruff Center.  1 FTE Elementary head custodian and 1.5 FTE custodian assigned to Ralph Richardson Center.  1 FTE Elementary head custodian and .75 FTE custodian assigned to La Vista Center.	Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.  Elementary head custodian is assigned to open school, inspect playground equipment and grounds, inspect indoor swimming pool, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, indoor swimming pool deck and locker room, interior hallways, and classroom floors daily.  Elementary head custodian is assigned to open school, inspect playground equipment and grounds, perform minor maintenance, lunch room prep, clean kitchen and multipurpose room, and perform miscellaneous tasks to support site staff during the day. Custodian cleans restrooms, office, interior hallways, and classroom floors daily.

**I. LCFF SUPPLEMENTAL**

PERSONNEL	ALLOCATION	COMMENTS
1. Deputy Superintendent /Directors	4.1248 FTE	
2. Program Manager	1.128 FTE	
3. Program Coordinators / Specialists / Therapists	6.7 7.1 FTE	
4. Administrator Instructional Specialist	8.87 8.796 FTE @ Elementary Schools 4.0 2.0 FTE @ Middle Schools 2.0 FTE @ High Schools	
5. Teachers	36.5 46.5 FTE @ Elementary Schools 8.7 10.8 FTE @ Middle Schools 35.22 32.49 FTE @ High Schools 5.565 FTE Infant / Toddler 0.63 FTE Adult Ed  44.2 4.00 FTE Academic Intervention Specialist (K-12)	-48.93 56.22 FTE ELD Sections; 6.99 FTE Math Sections; 3.6 3.1 FTE Intervention
6. TOSAs / Site Resource / PAR Consultant	8.3 8.5 FTE	ELD / District TOSAs PAR consulting teachers no longer funded through LCFF
7. Counselors	23.472 23.972 24.772 FTE	Creation of new Encina Middle School commencing with the 2021-22 school year; 0.50 FTE increase.
8. School Social Worker	47.5 17.29 FTE	
9. Nurse	1.15 FTE	
10. Instructional Assistants	43.0625 44.691 FTE	
11. Bilingual Translator	3.0 FTE	
12. Classified Support (Community Spec. & Campus Monitor, etc.)	34.6594 37.2749 FTE	
13. Clerical	42.126 12.629 FTE	
14. Community/Family Support	4.8 4.0 FTE	
15. Suprv. Intervent/Prevent Progs	.5 FTE	

**Unrestricted General Fund - Staffing**

<b>STAFFING BY FUNCTION (FTE*)</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Estimated</b>	<b>2021-22 Adopted</b>	<b>Change from Prior</b>
General Instruction <sup>(1)</sup>	1,702	1,707	1,660	1,681	21
Supervision of Instruction <sup>(2)</sup>	89	96	83	77	(6)
Other Instruction <sup>(3)</sup>	55	50	48	50	2
School Administration	304	303	302	303	1
Pupil Services <sup>(4)</sup>	116	119	115	114	(1)
Pupil Transportation	139	138	138	133	(5)
Other Pupil Services	3	3	4	5	1
School Co-Curricular	0	0	0	0	0
School Athletics	0	0	0	0	0
Other Ancillary Services <sup>(5)</sup>	1	1	1	1	0
Community/Enterprise Services	0	0	0	0	0
Board and Superintendent	18	19	19	19	0
Other General Administration	16	16	16	14	(2)
Fiscal Services	33	33	33	32	(1)
Human Resource Services	22	22	22	21	(1)
Central Support	16	16	16	14	(2)
Risk Management/Losses	0	0	0	0	0
Technology Services	39	37	36	36	0
Maintenance Services	1	1	1	1	0
Custodial and Operations	248	239	242	241	(1)
Security Services <sup>(5)</sup>	74	76	74	73	(1)
Other Maintenance/Operations	1	1	1	1	0
Facility Planning/Construction	0	0	0	0	0
Facility Rents and Leases	0	0	0	0	0
Debt Service	0	0	0	0	0
Interfund Transfers	0	0	0	0	0
<b>TOTAL</b>	<b>2,877</b>	<b>2,877</b>	<b>2,811</b>	<b>2,816</b>	<b>5</b>

\* Full Time Equivalent Staff as of June 1 for fiscal year actual. 2020-21 is estimated as of 4.21-21

Staffing Changes through the years are as follows:

<sup>(1)</sup> Teachers (Class Size Reduction/Grade Span Adjustment, ELD, Supplemental Teachers, Preparation Relief, Math Intervention & Multi-Tiered System of Supports (MTSS), Alternative Education ) & Instructional Assistants

<sup>(2)</sup> System of Professional Growth Facilitators (Mentor & Peer), Administrator Instructional Specialists, Teacher on Special Assignments (TOSA), Directors, Research/Program Specialist, Clerical and Fiscal Supports, Bilingual Translators

<sup>(3)</sup> School/Community Workers/Intervention Specialist (MTSS & K-12), School/Community (Prevention Specialists & Intervention Assistant), District/Family & Community Engagement

<sup>(4)</sup> Counselors (K-12, MTSS, Special Program & Lead), School Social Workers, Nurses, Psychologist & Program Specialist Health Services

<sup>(5)</sup> K-8 & Middle & High School Campus Monitors, Campus/Community Safety & School Playground Rec. Aide

## GLOSSARY

This glossary provides definitions of current terms used in school business documents.

### **Accounts Payable**

Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same school district.

### **Accounts Receivable**

Amounts due and owed the district from private persons, business firms, governmental units, or others for goods or services rendered by the district prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same school district.

### **Apportionments**

State aid given to a school district or county office of education. Apportionments are calculated three times for each school year. The First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (See Attendance Reports); the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA, except for programs where the annual count of ADA is used.

### **Available Balance**

Budgeted amount less expenditures to date and encumbrances.

### **Average Daily Attendance (ADA)**

The student days of actual attendance divided by the number of days school was in session. A student attending every day of school would equal one ADA. ADA is usually lower than enrollment due to factors such as students moving, dropping out, or staying home due to illness. The state uses a school district's ADA to determine its general purpose revenue and other funding.

### **Bond Measure**

Bonds allow school districts to borrow funds to pay for a large capital investment—much as a person borrows to purchase a home. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote which requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property taxes. A simple majority of state voters may approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

### **Bonded Indebtedness**

An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.

**Budget**

A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

**Budget Adjustments**

Reallocating budgeted funds based on current priorities.

**Budget Document**

The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures as well as other exhibits to report: 1) the financial condition of the several funds of the district at the end of the preceding completed fiscal period; 2) the estimated condition of the funds at the end of the fiscal period in progress; and 3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.

**Budgeting**

The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization: planning for the use of resources.

**California Basic Education Data System (CBEDS)**

The statewide system of collecting enrollment, staffing, and salary data from all school districts on an "Information Day" each October.

**Capital Outlay**

Expenditures for major physical changes to a school, such as new buildings, renovations, reconstruction, or certain new equipment. These investments in the physical structure of a school are expected to last for a number of years.

**Cash in County Treasury**

Cash balances on deposit in the county treasury for the various funds of the school district.

**Certificated Employees**

School district employees who are required to possess a state credential in order to do their jobs. All regularly employed teachers and principals are certificated employees.

**Certificates of Participation (COP)**

A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

**Classified Employees**

School district employees not required to possess a state credential in order to do their jobs. Examples include instructional aides, secretaries, clerks, maintenance, custodial workers, and some management personnel.

**Collective Bargaining**

As required by state law, school districts must follow a prescribed process in negotiating with its employee groups for salaries and benefits, working conditions, and like issues.

**Consumer Price Index (CPI)**

A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indexes of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The Consumer Price Index is one of several measures of economic change.

**Contribution**

A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Cost-of-Living Adjustment (COLA)**

An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments –a government price index. (See Education Code Section 42238.1.)

**Deficit Spending**

The amount by which total expenditures exceed total revenues for the fiscal year. Deficit spending results in a reduction of fund balance.

**Direct Support Charges**

Charges for a support program and services that directly benefit other programs.

**Discretionary Funds**

General purpose or unrestricted funds subject to local control.

**Encroachment**

The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expenses encroaches into the district's general fund for support. Encroachment occurs in most district and county offices that provide special education and transportation. Other encroachment is caused by local decisions to allocate general purpose funds to special purpose programs.

**Encumbrances**

Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation (budget) for which a part of the appropriation (budget) is reserved.

**Ending Balance**

Generally a reference to a school district's net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.

**English Learner (EL)**

Student who has not yet mastered the English language.

**Enrollment**

A count of the students enrolled in each school and district on a given day. A pupil is considered enrolled whether in attendance on a specific count date or not. The number of pupils enrolled in the school is usually larger than the average daily attendance (ADA).

**Entitlement**

An apportionment, typically from the federal or state government, that is received based on specific qualifications rather than through a competitive process.

**Expenditures**

The costs of goods delivered or services rendered, whether paid or unpaid.

**Fiscal Year**

Twelve calendar months; for school districts in California, it is the period beginning July 1 and ending June 30.

**Fixed Assets**

Property of permanent nature having continuing value; e.g., land, building, and equipment.

**Free/Reduced Price Meals**

A federal program to provide food-typically lunch and/or breakfast- for students from low-income families. The number of students participating in the National School Lunch Program is often used as a way to measure the poverty level of a school or district population. The number of children in this program can affect schools' or districts' eligibility for grants or other funding aimed at helping lower-income families.

**Full Time Equivalent (FTE)**

A term describing the percentage of day an employee works compared to a full day. 1.0 FTE is equal to a full day.

**Fund**

An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities or an agency's operations.

**Fund Balance**

The difference between assets and liabilities of governmental and trust funds.

**Gap Funding**

The amount of funding provided in the annual State Budget Act to move local agencies toward their LCFF target for each year of the estimated eight-year implementation period.

**General Fund**

Accounting term used by the state and school districts to differentiate general revenues and expenditures from those placed in separate budget funds for specific uses.

**General Obligation Bonds (GO Bonds)**

A local bond for renovating, reconstructing, and building new facilities or for acquiring certain new equipment. The principal and interest are repaid by local property owners through an increase in property taxes. School districts can seek either two thirds or 55% voter approval. If districts seek the 55% approval, they must meet additional accountability requirements.

**Income**

A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term "income" should not be used in lieu of revenue in governmental-type funds.

**Indirect Cost Rate**

The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.

**Interfund Transfers**

Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenue or expenditures of the school district.

**Liabilities**

Legal obligations (with the exception of encumbrances) that are unpaid.

**Local Control Funding Formula (LCFF)**

The Local Control Funding Formula (LCFF) replaced the previous K-12 finance system in the fiscal year 2013-14. The LCFF includes the following components for school districts and charter schools:

- Provides an adjustment of 2.6 percent on the base grant amount for grades nine through twelve (9-12) and 10.4% on the base grant amount for grades K-3.
- Provides a supplemental grant equal to 20 percent of the adjusted base grant multiplied by the unduplicated percent of targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors. (unduplicated count).
- Provides a concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.
- Add-ons equal to 2012-13 funding for Transportation and Targeted Instruction Improvement Block grant.

**OASDHI (Social Security)**

The official name for Social Security is Old Age, Survivor, Disability, Health Insurance Act, sometimes abbreviated to OASDI or OADHI.

**Object**

A term that applies to the expenditure classification of the article purchased or the service obtained.

**Principal Apportionment**

Funding from the State School Fund for school districts, county offices of education, and charter schools. The Advance Principal Apportionment is certified by the Superintendent of Public Instruction in July of each school year, followed by the First Principal Apportionment (P1) in February, and the Second Principal Apportionment (P2) in June.

**Prior Year's Taxes**

Taxes collected within the current fiscal year for levies in previous fiscal years.

**Projections**

Projected expenses based on spending patterns. Projected revenues based on current information.

**Program**

A group of related activities that operate together to accomplish common ends.

**Proposition 98 (1988)**

Voter-approved initiatives that amended the California constitution in 1988 and 1990 to guarantee a minimum amount of funding from property and state taxes for K-14 (kindergarten through community college) education each year. The propositions included formulas for calculating the guarantee under different economic conditions.

**Public Employees' Retirement System (PERS)**

A retirement fund to which classified employees, their district, and the state must contribute according to California law.

**Regional Occupational Center Or Program (ROC/P)**

A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within that county.

**Reserves**

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue**

Addition to assets not accompanied by an obligation to perform service or deliver products.

**Revolving Cash Fund**

A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

**Special Education**

Programs to identify and meet the educational needs of children with emotional, learning, or physical disabilities. Federal law requires that all children with disabilities be provided a free and appropriate education between 3 and 22 years of age.

**Standardized Account Code Structure (SACS)**

As a result of legislation in 2000, all California school districts were required to convert to a new system of accounting for and reporting of school district revenues and expenditures. The new structure enables the state to electronically capture consistent data from district to district. Additionally, the new structure allows California data reporting to the federal government to be consistent with what other states are doing.

**State Teachers' Retirement System (STRS)**

A retirement fund to which all certificated employees, school districts, and the state must contribute according to California law.

**Supply**

A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

**Transfer In/Out**

Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

**Transitional Kindergarten**

A developmentally appropriate program offered to children (at age 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

**Unassigned/Unappropriated Amount**

That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer, i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

**Unappropriated Fund Balance**

The portion of a fund balance not segregated for specific purposes. All assets and income available for appropriation are credited to the account and General Reserve; appropriations and obligations are debited. The net value of the account represents the unappropriated fund balance.

**Unduplicated Count**

The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1.(It also refers to the count of students who qualify for free or reduced price meals, English learners, or foster youth.) Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Unencumbered Balance**

That portion of an appropriation or allotment not yet expended or obligated.

**Unrestricted**

May be used for general purpose.

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-5

**MEETING DATE:** 06/22/2021

**SUBJECT:** Accountability Dashboard: Local Indicators

CHECK ONE:  
For Discussion:   
For Action   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Assessment, Evaluation and Planning

**ACTION REQUESTED:**

The superintendent is recommending that the board receive a report on the Local Education Agencies (LEA) measurement of progress for the six local indicators related to the state accountability dashboard.

**RATIONALE/BACKGROUND:**

In 2013, the state adopted the Local Control Funding Formula (LCFF) and initiated development of district Local Control and Accountability Plans (LCAP). This laid the groundwork for the state accountability system that reports district's local results on the state's eight priority areas. This accountability system uses a combination of state-reported measures and local measures to report on the eight priorities. Using the approved state standards for the local indicators, district's must annually measure and report their progress at a regularly scheduled public meeting of the local governing board. Results from local measures will be presented for priority one (basic services), priority two (state standards implementation), priority three (parent engagement), priority six (school climate), priority seven (course access), and priority eight (other pupil outcomes). District's are required to present the local measures data to the school board at the same meeting the LCAP is presented for approval. The State Accountability Local Measures Summary will be uploaded and will be publicly reported through the state's accountability Dashboard upon its release in December 2021.

**ATTACHMENT(S):**

- A: Presentation  
B: State Accountability Local Measures Summary

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ N/A

Funding Source: N/A

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: 1 and 2 Focus: all

Action: N/A

Strategic Plan: N/A

**PREPARED BY:**

Susan Green, Director, Assessment, Evaluation and Planning  
Kristan Schnepp, Senior Director, Secondary Schools and Programs <sup>KS</sup>

**APPROVED BY:**

Melissa Bassanelli, Deputy Superintendent, Schools and Student Services <sup>MB</sup>  
Kent Kern, Superintendent of Schools <sup>KK</sup>

# **Local Control and Accountability Plan: Local Indicators**

**Presented to the Board of Education  
June 22, 2021**

Susan Green, Director, Assessment, Evaluation  
and Planning  
Kristan Schnepp, Senior Director, Secondary Schools  
and Programs



## **Purpose of Presentation**

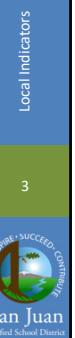
- Report to the board the information that will be included on the California School Dashboard for the Required Local Indicators.



# California Dashboard - Indicators

Priority Area	Reported in School Dashboard		Additional Metrics in District LCAP
	State Indicator	Local Indicator	
1 Basic Services	Basic Conditions		
2 State Standards	Implementation*		
3 Parent Involvement	Parent Engagement*		
4 Pupil Achievement	Academic ELA & Math EL Progress College and Career (HS)		CAASPP At Standard EL Reclassification
5 Pupil Engagement	Chronic Absence Graduation Rate		Attendance Rate Drop Out Rate
6 School Climate	Suspension Rate	Climate Survey Students	Expulsion Rate Climate Surveys: Staff/Parents
7 Course Access	College and Career (HS)	Broad Course of Study	AP/IB Enrollment (HS) Student Grades
8 Other Pupil Outcomes	College and Career (HS)		Course Grades Text Level K-2 IM 1 by Grade 9

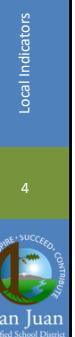
\* State Self Reflection Tool



3

## Local Indicators: State Requirement\*

- Annually measure progress
- Report the results to the governing board in conjunction with the Local Control and Accountability Plan (LCAP) adoption
- Upload the results through the state Dashboard in November
  - Required information for each local measure
  - Performance level
    - Met: Local Education Agencies (LEA) collected and reported information
    - Not met
    - Not met for two or more years



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\* These were revised in January 2020



## Indicator 1: Basic Services (State Priority 1)

- Performance Level: **Met**
  - School Accountability Report Cards approved January 26, 2021 (Item H-6)
  - Instructional Materials Sufficiency Resolution approved September 22, 2020 (Item G-3)
- Dashboard Narrative
  - Teacher mis-assignments: 0%
  - Students without access to standards-aligned materials: 0%
  - Facilities that do not meet “good” repair: 0%



## Indicator 2: Standards Implementation (State Priority 2)

- Performance Level: **Met**
- State Reflection Tool
  - Professional Development in Standards: Level 3-4
  - Instructional Materials Aligned to Standards: Level 3-5
  - Policies and Program to Support Instruction: Level 3-4
  - Other Subject Areas: Level 4
  - Engaging with Teachers and Administrators: Level 4
- Rubric:
  - Level 5 Full Implementation with Sustainability
  - Level 4 Full Implementation
  - Level 3 Initial Implementation
  - Level 2 Beginning Development
  - Level 1 Exploration and Research

## Indicator 3: Parent Engagement (State Priority 3)

- Performance Level: **Met**
- Dashboard State Reflection Tool
  - Convened a group of 11 parent representatives from various district committees in April.
  - Reflection areas
    - Building Relationships: Initial Implementation
    - Building Partnership for Student Outcomes: Beginning Development
    - Seeking Input for Decision Making: Initial Implementation

Local Indicators

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## Indicator 4: School Climate –Students (State Priority 6)

- Performance Level: **Met**
- Dashboard Narrative — Results from winter 2020
  - School safety: 83.7% had a positive response
  - Student connectedness through meaningful participation: 68.7% had a positive response
  - Student connectedness through high expectations/caring relationships: 77.8% had a positive response
  - School culture: 67.7% had a positive response

Local Indicators

8



## Indicator 5: Broad Course of Study (State Priority 7)

- Performance Level: **Met**
- Dashboard Narrative-Based on Course Enrollment
  - Elementary: 68.8% of students enrolled in a broad course of study in 2020-2021. Groups with rates lower include English learners, foster youth, low income and students with disabilities
  - Grade 6-8: all subject areas had 95% or more of all students enrolled
  - Grade 9-12: enrollment in content areas exceeded graduation requirements except in social science where 80.1% of students were enrolled
  - LCAP actions are focused on increasing access to rigorous, standards-aligned coursework for students in traditionally underperforming groups along with quality interventions for students who need additional support

Local Indicators

9



## Fall 2021 State Dashboard

Usually released in December

- Local measures will be included
- District demographics will be included (similar to fall 2020)
- To be determined: what additional indicators, if any, will be populated

Local Indicators

10



## State Accountability Dashboard: Local Measures June 2021

### **Priority 1: Appropriately Assigned Teachers, Access to Curriculum – Aligned Instructional Materials, and Safe, Clean and Functional School Facilities**

Required Information	Dashboard Response	Backup Evidence
Number/percentage of mis-assignments of teachers of ELs, total teacher mis-assignments, and vacant teacher positions	0%	A school listing comprising the results from the School Accountability Report Cards, which was approved by the board on January 26, 2021, and published on February 1, 2021.
Number/percentage of students without access to their own copies of standards - aligned instructional materials for use at school and at home	0%	Minutes from the board meeting on September 22, 2020, which shows the approval of Resolution 3009.
Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies)	0%	A school listing comprising the results from the School Accountability Report Cards, which was approved by the board on January 26, 2021, and published on February 1, 2021.

### **Priority 2: Implementation of State Academic Standards**

**Recently Adopted Academic Standards and/or Curriculum Frameworks -Rating tool provided by CDE**

1. Rate the LEA's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase, 2 – Beginning Development, 3 – Initial Implementation, 4 – Full Implementation, and 5 – Full Implementation and Sustainability*

	1	2	3	4	5
ELA – Common Core State Standards for ELA				X	
ELD (Aligned to ELA Standards)				X	
Mathematics – Common Core State Standards for Mathematics				X	
Next Generation Science Standards			X		
History – Social Science			X		

2. Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase, 2 – Beginning Development, 3 – Initial Implementation, 4 – Full Implementation, and 5 – Full Implementation and Sustainability*

	1	2	3	4	5
ELA – Common Core State Standards for ELA					X
ELD (Aligned to ELA Standards)					X
Mathematics – Common Core State Standards for Mathematics				X	
Next Generation Science Standards			X		
History – Social Science					X

3. Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase, 2 – Beginning Development, 3 – Initial Implementation, 4 – Full Implementation, and 5 – Full Implementation and Sustainability*

	1	2	3	4	5
ELA – Common Core State Standards for ELA				X	
ELD (Aligned to ELA Standards)				X	
Mathematics – Common Core State Standards for Mathematics				x	
Next Generation Science Standards			X		
History – Social Science			X		

#### Other Adopted Academic Standards

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase, 2 – Beginning Development, 3 – Initial Implementation, 4 – Full Implementation, and 5 – Full Implementation and Sustainability*

	1	2	3	4	5
Career Technical Education				x	
Health Education Content Standards				X	
Physical Education Model Content Standards				X	
Visual and Performing Arts				X	
World Language				X	

## **Support for Teachers and Administrators**

- 5. During the 2019-20 school year, rate the LEA's success at engaging in the following activities with teachers and school administrators.**

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase, 2 – Beginning Development, 3 – Initial Implementation, 4 – Full Implementation, and 5 – Full Implementation and Sustainability*

	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole				X	
Identifying the professional learning needs of individual teachers				X	
Providing support for teachers on the standards they have not yet mastered				X	

**Optional Narrative:** None

## **Priority 3: Parent Engagement**

**Rating tool provided by CDE.**

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase, 2 – Beginning Development, 3 – Initial Implementation, 4 – Full Implementation, and 5 – Full Implementation and Sustainability*

<b>Building Relationships</b>	1	2	3	4	5
Rate the LEA's progress in developing the capacity of staff to build trusting and respectful relationships with families.			X		
Rate the LEA's progress in creating welcoming environments for all families in the community.			X		
Rate the LEA's progress in support staff to learn about each family's strengths, cultures, languages, and goals for their children.		X			
Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families.			X		

**Dashboard Narrative - Describe the LEA's current strength and progress in this area, and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.**

*The district conducted a review of the Self-Reflection Tool for Priority 3 on Family and Parent Engagement in April 2021, with a group of diverse parent and community members who represented a variety of current groups including representatives from the LCAP PAC, DELAC, CAC (Special Education Community Advisory Committee), and American Indian Education PAC. The Family and Community Engagement department and Equity division conducted outreach as well to connect with additional stakeholder groups including our African American, LGBTQ+, low income, and foster/homeless community. A range of school sites and communities from across the San Juan Unified district boundaries were represented with eleven community members participating. While the district acknowledges that*

*the group was small, those who participated did represent a good cross-section of the district and the views of the group are in alignment with other data that has been collected during the 2020-2021 school year.*

*Participants engaged in three group discussions, each focused on one domain of the Parent Engagement Self-Assessment tool--building relationships, building partnerships for student outcomes, and seeking input for decision making. Each round table discussion was facilitated by a district representative.*

*For Building Relationships, the group identified the following areas of strength for the district:*

- **Strengths:** SJUSD provides a multitude of opportunities for schools and parents to build trusting relationships to support student success. Announcements and information are provided to families in multiple languages. The district's parent portal is a great way for parents to be able to check their students progress daily. The district's FACE (Family Education and Engagement) department offers programs that support students and families. Family engagement classes and workshops are offered for families to participate in building their skills and knowledge about the school system and how to partner with schools. Topics include, but are not limited to, college/career readiness, two-way communication between home and school, and understanding the school system.
- **Progress in Area:** Need to continue to reach out and finds ways to connect with the underrepresented families. During the pandemic, zoom has been a successful way to reach some families who in the past were unable to attend meetings due to transportation and other issues. The district also needs to continue to hire staff that represent the communities, language and culture of the neighborhoods that the district serves.
- **Focus for Improvement + Improve engagement for underrepresented families:** Our focus area in this category is to build greater interdepartmental collaboration to ensure that family engagement, with an emphasis on engaging historically underrepresented and marginalized populations, is integrated as a high leverage approach to promote continuous improvement efforts in our districts and schools. The district needs to engage in conversations about engagement that go beyond just the surface level of the issues.

Building Partnerships for Student Outcomes	1	2	3	4	5
Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.		X			
Rate the LEA's progress in providing families with information and resources to support student learning and development at home.		X			
Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.		X			
Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.		X			

**Dashboard Narrative - Describe the LEA's current strength and progress in this area, and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.**

*For Building Partnerships for Student Outcomes, the group identified the following areas of strength for the district:*

- **Strengths:** Teachers and administrators are taking time to get to know their students and build relationships with them. During the pandemic sites have found creative ways to connect and build relationships with students and families including the phone app for high schools, zoom opportunities for meetings and school events and ways created to share resources and support like the district family online hub. School administrators and staff are committed to increasing family engagement efforts at their sites by offering content specific workshops in science, math, language arts and ELD to bridge a connection between what is going on in the classroom and how families can support their students at home.
- **Progress in Area:** Communication has improved but still has a way to go in order to reach all families. The Parent Leadership Academy, in which families from all backgrounds are invited to participate in classes that help to empower and engage parents/guardians to advocate for themselves and their students has been an invaluable asset to the families who have participated. The district needs to continue to reach out and share the available resources with all families in the district.
- **Focus for Improvement + Improve engagement for underrepresented families:** SJUSD has a network of cultural brokers to act as a bridge to underrepresented and historically marginalized populations including LBGTQ+, African American, Latinx, American Indian, Foster Youth, Exceptional Learners, and Refugees. The district will continue to expand cultural brokers so that they can act as advocates and conduits for these communities to ensure voice in district decision-making process.

Seeking Input for Decision Making	1	2	3	4	5
Rate the LEA's progress in building capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision making.			X		
Rate the LEA's progress in building capacity of and supporting family members to effectively engage in advisory groups and decision making.			X		
Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementation strategies to reach and seek input from any unrepresented groups in the school community.			X		
Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at the school and district level.		X			

**Dashboard Narrative - Describe the LEA's current strength and progress in this area, and identify a focus area for improvement, including how the LEA will improve the engagement of underrepresented families.**

The group working on Seeking Input for Decision Making identified the following areas of strength for the district:

- **Strengths:** The district seeks input from parents on important decisions through surveys, thought exchanges, as well as through focus groups meetings. San Juan Unified School District has a strong ongoing commitment to seeking input in decision making processes with formal and informal committees. In partnership with parent advisory committee leadership, the district has worked to ensure that committee content is accessible for the diverse members of our community.
- **Progress in Area:** The district has made improvements in the surveys that are used and the how the data is used especially around decision making at the both the site and district level. There are many opportunities for parent input at the district level. The same level of opportunities is not always available at the school level. The district Family Leadership Academy is a great tool that helps parents get more involved at their school and at the district level. Information and knowledge about these programs need to be expanded throughout the district.
- **Focus for Improvement + Improve engagement for underrepresented families:** San Juan Unified School District is committed to ensuring parent and community participation in advisory committees is an empowering experience. The Local Control Accountability Plan (LCAP) Parent Advisory Committee (PAC), for example, will continue integrate several support structures to build the capacity of diverse members to effectively engage with the complex issues considered by the committee. It will deepen the use of the focus group model, wherein members collaborate with staff to inquire into priority areas over a longer period of time in order to make recommendations for improving services to students. Further, the LCAP PAC will add consensus-building protocols, a continuous improvement feedback loop, and additional scheduled opportunities for members to connect with related stakeholder engagement opportunities.

#### **Priority 6: School Climate**

**Rationale:** A district developed survey is administered annually to all staff, parents, and students in grades 4 – 12. This survey includes items in a variety of domains with some parallel items appearing on two or all of the surveys. The following are four sets of questions that are used to address LCAP outcomes for school climate: school safety, student connectedness through meaningful participation, student connectedness through high expectations and caring relationships, and school culture. The survey is administered anonymously and respondents are not asked to self-identify demographics or program participation. For that reason, we disaggregate results by school type (elementary, K-8, middle, high) and school poverty level (Title 1, 40 – 70% poverty, less than 40% poverty). The survey was given in January 2020, and then again in May 2021. Due to the low response numbers in May 2021, the data reported here is for the results from January 2020. These results were based on responses from 17,575 students (approximately 68% of the eligible students).

**Key Findings:**

**School Safety:**

*83.7% of students agreed/strongly agreed that they felt safe on campus. 82.5% of the schools (where at least 20% of the students participated in the survey) had at least 75% of the students agreed/strongly agreed that they felt safe on campus. The results varied by school type (97% of Elementary Schools, 88% of the K-8 schools, 88% of the middle schools and 43% of the high schools) and by poverty level (94% of low-density schools, 85% of the medium density – non-title schools and 77% of the title 1 schools).*

**Student Connectedness through Meaningful Participation:**

*68.7% of students agreed/strongly agreed that they felt connected to school because of their meaningful participation. 50.8% of the schools (where at least 20% of the students participated in the survey) had at least 75% of the students agreed/strongly agreed that they felt connected to school because of their meaningful participation. The results varied by school type (88% of Elementary Schools, 13% of the K-8 schools, 0% of the middle schools and 14% of the high schools) and by poverty level (47% of low-density schools, 45% of the medium density – non-title schools and 58% of the title 1 schools).*

**Student Connectedness through High Expectations/Caring Relationships:**

*77.8% of students agreed/strongly agreed that they felt connected to school due to high expectations and caring relationships. 76.2% of the schools (where at least 20% of the students participated in the survey) had at least 75% of the students agreed/strongly agreed that they felt connected to school due to high expectations and caring relationships. The results varied by school type (100% of Elementary Schools, 88% of the K-8 schools, 38% of the middle schools and 29% of the high schools) and by poverty level (82% of low-density schools, 65% of the medium density – non-title schools and 81% of the title 1 schools).*

**School Culture:**

*67.7% of students agreed/strongly agreed that they felt a part of a positive school culture. 48.4% of the schools (where at least 20% of the students participated in the survey) had at least 75% of the students agreed/strongly agreed that they felt a part of a positive school culture. The results varied by school type (73% of Elementary Schools, 13% of the K-8 schools, 0% of the middle schools and 29% of the high schools) and by poverty level (53% of low-density schools, 38% of the med – non-title schools and 46% of the title 1 schools).*

Based on these results, along with other data collected about school climate, culture and safety, actions in the LCAP focused on strengthening a welcoming environment, strengthening school safety support, and providing professional learning around strategies to improve school climate.

### **Priority 7: Broad Course of Study**

- 1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.**

In the approved LCAP, San Juan reports participation in a broad course of study through the Annual Update. These measures correspond to state priority 7 and are reported under goal 1 focus 5 (on time graduation) and goal 1 focus 6 (college career readiness). Based on a broad course of study defined in Education Code sections 51210 and 51220(a)-(i), data was reported for elementary, middle and high school grades.

In elementary grades, self-contained classes generally provide students access to a broad course of study. English language arts, math, science, and social science are typically provided by the classroom teacher. Physical education, health and visual/performing arts may be provided by either the classroom teacher or a content area specialist. For English learners, designated English language development instruction is provided either by an ELD teacher or by the classroom teacher. In each content area, grades should be reported for 95% or more students.

In middle grades (6-8), period enrollment generally provides students access to English language arts, math, science, social science, and physical education. Health standards are addressed in science (grade 7) and in physical education. Electives which may include visual/performing arts, technology, leadership/government, and world language are open to all students. English learners are typically scheduled into a designated English language development class until they are reclassified as fluent English proficient. In each content area, 95% or more students should be enrolled but may be lower for elective classes where student choice plays a role in student schedules.

In high school (9-12), period enrollment generally provides students access to all of the coursework necessary to meet graduation requirements. Currently the following are required: English language arts (4 yr), math (2 yr), science (2 yr), social science (3.5 yr), health (0.5 yr), visual/performing arts OR career technical education (1 yr), and physical education (2 yrs). Electives may include visual/performing arts, technology, leadership/ government, career technical classes, and world language are open to all students. In each content area, an expectation for the total number of students who should be enrolled is established based upon the requirement (English 100%, social science 87.5%, math/science/physical education 50%, arts/career tech 25%).

Content area elective classes that include Advanced Placement and International Baccalaureate classes are also open to all students. English learners are typically scheduled into a designated English language development support class until they are reclassified as fluent English proficient. Students with disabilities may be scheduled into a study skills/directed study class in order to meet IEP goals.

- 2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study. LEAs may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study.**

*For elementary grades during the 2020-2021 school year, 68.8% of students overall were enrolled in a broad course of study. This varied somewhat by student group: foster youth (63.8%), low income (64.9%), English learners (57.9%), homeless youth (72.4%), and students with disabilities (67.3%).*

*For middle grades (6-8) during the 2020-2021 school year, enrollment in English, math and science ranged from 97.5-99.4%. None of the areas had an enrollment below the 95% target.*

*For high school grades (9-12) during the 2020-2021 school year, enrollment met the established targets for English (96.6%), math (87.2%), science (77.2%), physical education (62.7%), world language (56.1%), and visual and performing arts (45.7%). Enrollment for social science was below the established target (80.1%).*

**3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students.**

*For the 2020-2021 school year, the greatest barrier was the COVID-19 pandemic and its effect on instruction and the limited instructional time. When looking at the 2019-2020 school year, prior to COVID-19, the greatest barrier to students receiving a full course of study is time during the school day. Ensuring that students have access to core instruction which addresses grade level content often has to be balanced with the need for some students to have additional support in language arts, math and English language development.*

*Elementary Grades: This conflict is seen most often by those who participate in special programs which may remove students from the comprehensive core classroom instruction for specific blocks of time during the day. For example,*

- English learners - for increased ELD instructional time
- Students with disabilities - to pull out of classroom instruction for extra instructional time aligned with IEP goals,
- Students identified as needing tier 2 or 3 interventions - for a specific intervention for a specified period of time although this is not necessarily for the full year.

*Secondary Grades: Period scheduling models can be more restrictive than the elementary schedule. A student who needs more support in one area typically gives up something else from his/her schedule. Students who are typically impacted by the need for additional instructional supports include:*

- English learners - may be scheduled into an ELD support class in addition to the student's regular English class
- Students with disabilities - may be scheduled into study skills or directed study classes aligned with IEP goals
- Students in need of additional interventions - may be scheduled into a math support class, intended to help to close learning gaps.
- Students who have failed courses required for graduation may have to forgo elective courses in order to complete core coursework.

*The most restrictive secondary schedules are those with a traditional 6 period day. Schools on block schedules (Casa Roble, Del Campo, Mesa Verde) have more flexibility in their schedule for support classes without giving up the breadth of the course of study. Some schools have fit intervention/support time into their schedule so that students don't miss one class to get more support in another. In middle*

*schools, math intervention classes are more flexible, with students rotating out at the quarter or semester when possible.*

**4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students?**

*The following steps are being taken to increase access and opportunity for all students and especially for students in our targeted groups.*

*Expanding and deepening professional learning for teachers around designated and integrated English language development instruction is intended to increase the time that English learners remain in the core classroom. The intent is to increase the rate of student reclassified as English proficient in order to remove the support class from their schedule, resulting in greater access to a core course of study.*

*Professional learning for general education and special education teachers around full inclusion at the elementary level may increase access to a full core curriculum for some students with disabilities.*

*Efforts to ensure visual and performing arts is in place at every elementary and K-8 school during the school day continue, with additional opportunities at many schools for after school programs.*

*Continue to explore ways to provide interventions and support during the school day while minimizing time lost in any single content area.*

*Embedded credit recovery options are being optimized across all high school campuses to assist students with credit and grade recovery during the school year and during the summer.)*

*The board has approved new graduation requirements which will increase enrollment in a rigorous course of study for each student in high school. These new requirements begin with 2020-2021 10th graders. This will result in an expanded definition of a broad course of study for high school students.*

*Staff will be reviewing the metric to explore additional ways to track and report enrollment in a broad course of study in future years.*

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-6

**MEETING DATE:** 06/22/2021

**SUBJECT:** San Juan Choices Charter School Accountability Dashboard:  
Local Indicators

**DEPARTMENT:** Admissions and Family Services

**CHECK ONE:**

- |                   |                                     |
|-------------------|-------------------------------------|
| For Discussion:   | <input type="checkbox"/>            |
| For Action:       | <input type="checkbox"/>            |
| Report:           | <input checked="" type="checkbox"/> |
| Workshop:         | <input type="checkbox"/>            |
| Recognition:      | <input type="checkbox"/>            |
| Emergency Action: | <input type="checkbox"/>            |

**ACTION REQUESTED:**

The superintendent is recommending that the board receive a report on San Juan Choices Charter School's measurement of progress for the six local indicators related to the state accountability dashboard.

**RATIONALE/BACKGROUND:**

In 2013, the state adopted the Local Control Funding Formula (LCFF) and initiated development of district Local Control and Accountability Plans (LCAP). This laid the groundwork for the state accountability system that reports district's local results on the state's eight state priority areas. This accountability system uses a combination of state-reported measures and local measures to report on the eight priorities. Using the approved state standards for the local indicators, district's must annually measure and report their progress at a regularly scheduled public meeting of the local governing board. Results from local measures will be presented for priority one (basic services), priority two (state standards implementation), priority three (parent engagement), priority six (school climate), and priority seven (course access), and priority eight (other pupil outcomes). District are required to present the local measures data to the school board at the same meeting the LCAP is presented for approval. The State Accountability Local Measures Summary will be uploaded and will be publicly reported through the state's accountability Dashboard upon its release in December 2021.

**ATTACHMENT(S):**

- A: Presentation  
B: State Accountability Local Measures

**BOARD COMMITTEE ACTION/COMMENT:**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/14/2021

**FISCAL IMPACT:**

Estimated actuals from annual update: N/A  
Funding Source: N/A

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A  
Strategic Plan: N/A  
Action: N/A

**PREPARED BY:** Michele Flagler, Director, Admissions and Family Services

**APPROVED BY:** Debra Calvin, Ed.D., Assistant Superintendent, Educational Services   
Melissa Bassanelli, Deputy Superintendent, Schools and Student Support   
Kent Kern, Superintendent of Schools 



## San Juan Choices Charter School Accountability Plan: Local Indicators

Presented to the Board of Education  
June 22, 2021

Tony Oddo, Director, San Juan Choices Charter School



### Indicator 1: Basic Service (State Priority 1):

- **Performance Level:** Met
- **Dashboard Narrative**
  - Teacher mis-assignments: 0%
  - Students without access to standards-aligned materials: 0%
  - Facilities that do not meet “good” repair: 0%



## Indicator 2: Standards Implementation (State Priority 2)

- **Performance Level:** Met
- **State Reflection Tool**
  - Professional Development in Standards: Level 3-5
  - Instructional Materials Aligned to Standards: Level 3-5
  - Policies and Program to Support Instruction: Level 3-5
  - Other Subject Areas: Level 3-4
  - Engaging with Teachers and Administrators: Level 3-5
- **Rubric**
  - Level 5 Full Implementation with Sustainability
  - Level 4 Full Implementation
  - Level 3 Initial Implementation
  - Level 2 Beginning Development
  - Level 1 Exploration and Research

3



## Indicator 3: Parent Engagement (State Priority 3)

- **Performance Level:** Met
- **Dashboard Narrative**
  - **Key Findings - School Decision making:** 91% of responding parents/guardians indicated they had an opportunity to provide input on school decisions.
  - **Key Findings – Understanding the role of the school's governing board:** 90% of responding parents indicated they had an understanding of how school decisions were made and how they can get involved.
  - **Key Findings - Parent Participation in Programs:** 84% of responding parents indicated they had the opportunity to participate in the school's meetings and operational processes, down 2% from prior surveys but understandable during COVID site closures.
  - **Key Findings – 100% of parents surveyed feel Choices provides a positive educational experience.**
  - **Key Findings – Leadership at Choices continually works to develop new ways to promote parent engagement through parent training opportunities, workshops and speaker presentations.**

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## Indicator 4: School Climate – Students (State Priority 6)

- Performance Level: **Met**
- Dashboard Narrative
  - **Key Findings - School Safety:** 96.21% of responding students indicated they felt safe at Choices.
  - **Key Findings – Learning Environment:** 90% of responding students indicated their education has become more personalized since attending Choices.
  - **Key Findings - Student Connectedness through Caring Relationships:** 99% of students responding indicated the Choices staff is caring and responsive to student needs.
  - **Key Findings –** as self-reported student anxiety levels increase, the Choices staff is committed to finding better ways to help students overcome these issues and be successful in their academics. 58% of students feel their anxiety levels have decreased since attending Choices.

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## Indicator 5: Broad Course of Study (State Priority 7)

- Performance Level: **Met**
- Dashboard Narrative
  - **Key Findings – Access to Advanced Level Courses:** The number of Advanced Placement (AP) course offerings has increased from two to six in the last five years.
  - **Key Findings – Access to Advanced Level Courses:** There are no barriers of entry to honors and AP courses.
  - **Key Findings – Commitment to Expanding Offerings:** Over the last seven years, Choices on average has developed and added at least one new course each year.

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**State Accountability Dashboard: Local Measures/San Juan Choices Charter School**

**At Choices Charter School, socio-economically disadvantaged students, English learners (EL) and foster youth benefit from:**

- Tutoring services, 5-days per week;
- College and career planning support;
- School community features;
- Technology resources;
- Support for students with anxiety;
- Access to increased Advanced Placement (AP) course offerings;
- Other miscellaneous support services

**That are funded by the Local Control Funding Formula (LCFF).**

**Priority 1: Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials and Safe, Clean and Functional School Facilities**

**Performance Level: Met**

Required Information	Dashboard Response	Backup Evidence
Number/percentage of misassignments of teachers of ELs, total teacher misassignments and vacant teacher positions.	0%	Results reported in the School Accountability Report Card reported for 2020-2021.
Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home.	0%	Results reported in the School Accountability Report Card reported for 2020-2021.
Facilities meet the “good repair” standard (including deficiencies and extreme deficiencies)	Yes	Results reported in the School Accountability Report Card reported for 2020-2021.

## **Priority 2: Implementation of State Academic Standards**

### **Recently Adopted Academic Standards and/or Curriculum Frameworks**

- Rate the Local Education Agency (LEA's) progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below (California Department of Education (CDE) Reflection Tool).**

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

	1	2	3	4	5
ELA – Common Core State Standards for ELA					X
ELD (Aligned to ELA Standards)			X		
Mathematics – Common Core State Standards for Mathematics					X
Next Generation Science Standards			X		
History-Social Science				X	

ELA: English Language Arts; ELD: English Language Development

- Rate the LEA's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught (CDE Reflection Tool).**

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

	1	2	3	4	5
ELA – Common Core State Standards for ELA					X
ELD (Aligned to ELA Standards)			X		
Mathematics – Common Core State Standards for Mathematics				X	
Next Generation Science Standards			X		
History-Social Science					X

- Rate the LEA's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing).**

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

	1	2	3	4	5
ELA – Common Core State Standards for ELA				X	
ELD (Aligned to ELA Standards)			X		
Mathematics – Common Core State Standards for Mathematics				X	
Next Generation Science Standards			X		
History-Social Science				X	

### **Other Adopted Academic Standards**

4. Rate the LEA's progress implementing each of the following academic standards adopted by the state board for all students.

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

	1	2	3	4	5
Career Technical Education				X	
Health Education Content Standards			X		
Physical Education Model Content Standards				X	
Visual and Performing Arts				X	
World Language			X		

### **Support for Teachers and Administrators**

5. During the 2020-21 school year, rate the LEA's success at engaging in the following activities with teachers and school administrators.

*Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability*

	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					X
Identifying the professional learning needs of individual teachers			X		
Providing support for teachers on the standards they have not yet mastered				X	

### **Priority 3: Parent Engagement**

**Rationale:** A school-developed district survey is administered annually to all staff and parents and to students in grades 7-12. This survey includes items in a variety of domains with some parallel items appearing on two or all of the surveys. Parent surveys are available online. One section addresses parent engagement and has been used for several years, allowing for the identification of trends over time. The use of this tool allows Choices to collect perception data in a variety of Local Control Accountability Plan (LCAP) related areas with a single tool, thus increasing the response rate for those involved. In 2020-2021, the school received 84 surveys. A lower response rate than usual was due to online-only surveys, with no in-person contact during school orientation, typically a time when most parent complete their survey.

The data collected in this survey relates to not only the parent and student engagement priority, but also to the priorities around pupil achievement, pupil engagement and school climate.

**Key Findings - School Decision making:** 91% of responding parents/guardians indicated they had an opportunity to provide input on school decisions.

**Key Findings – Understanding the role of the school’s governing board:** 90% of responding parents indicated they had an understanding of how school decisions were made and how they can get involved.

**Key Findings - Parent Participation in Programs:** 84% of responding parents indicated they had the opportunity to participate in the school's meetings and operational processes, down 2% from prior surveys but understandable during COVID site closures.

**Key Findings** – 100% of parents surveyed feel Choices provides a positive educational experience.

**Key Findings** – Leadership at Choices continually works to develop new ways to promote parent engagement through parent training opportunities, workshops and speaker presentations.

### **Priority 6: School Climate**

**Rationale:** A school-developed district survey is administered annually to all staff and parents and to students in grades 7-12. This survey includes items in a variety of domains with some parallel items appearing on two or all of the surveys. Parent surveys are available both in paper and online with translations for both. One section addresses parent engagement and has been used for several years, allowing for the identification of trends over time. The use of this tool allows Choices to collect perception data in a variety of LCAP-related areas with a single tool, thus increasing the response rate for those involved. In 2020-2021, the survey response rate was approximately 92%.

**Key Findings - School Safety:** 96.21% of responding students indicated they felt safe at Choices.

**Key Findings – Learning Environment:** 90% of responding students state their education has become more personalized at Choices Charter School.

**Key Findings - Student Connectedness through Caring Relationships:** 99% of students responding indicated the Choices staff is caring and responsive to student needs.

**Key Findings** – as self-reported student anxiety levels increase, the Choices staff is committed to finding better ways to help students overcome these issues and be successful in their academics. 58% of students feel their anxiety levels have decreased since attending Choices.

### **Priority 7: Broad Course of Study**

**Rationale:** Choices has been committed to adding additional courses and electives to provide the broadest possible course of study for students as possible. Despite our small size, Choices teachers pursue new ways to involve all students in a wide range of core and elective classes. It is unusual for a small independent study program to offer the diversity of classes that we do, but through creativity and determination our Visual and Performing Arts (VAPA) courses include drawing and painting, piano, guitar, percussion, choir and film and video production. Additionally, we offer: Spanish and French; robotics; drone aviation, art history, keyboarding, computer applications, child development, and others. Many of our elective courses are a-g approved, as are our multiple offerings in Advanced Placement courses. Over the last few years, we have expanded our AP offerings to six different subject areas.

**Key Findings – Access to Advanced Level Courses:** The number of AP course offerings has increased from two to six in the last 5 years.

**Key Findings – Access to Advanced Level Courses:** There are no barriers of entry to honors and AP courses.

**Key Findings – Commitment to Expanding Offerings:** Over the last seven years, Choices on average has developed and added at least one new course each year.

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-7

**MEETING DATE:** 06/22/2021

**SUBJECT:** COVID-19 Update

CHECK ONE:

For Discussion:

For Action:

Report:

Workshop:

Recognition:

Emergency Action:

**DEPARTMENT:** Administration

**ACTION REQUESTED:**

The superintendent and staff will update the board on the latest conditions related to the COVID-19 pandemic and its impacts on the district.

**RATIONALE/BACKGROUND:**

Due to the ever-changing guidance and conditions, staff will be providing regular updates to the board.

**ATTACHMENT(S):**

N/A

**PREVIOUS STAFF/BOARD ACTION:**

Board of Education: 06/08/21, 05/25/21, 05/11/21, 04/27/21, 04/13/21 (COVID-19 Update)

Board of Education: 03/23/21 (COVID-19 staff report)

Board of Education: 03/09/21 (Returning to In-Person Learning Update)

Board of Education: 02/23/21 (COVID-19 Update)

Board of Education: 02/09/21 (Learning Status Update)

Board of Education: 11/17/20 (Special Education Update)

Board of Education: 10/27/20 (Independent Study/TK-8 Homeschool Update)

Board of Education: 10/13/20 (Learning Model Continuum Update)

Board of Education: 09/22/20 (Summary of Professional Learning Opportunities; Instructional Materials Adoption; Learning Continuity and Attendance Plan)

Board of Education: 09/08/20 (Learning Continuity and Attendance Plan)

Board of Education: 08/25/20 (Start of School)

Board of Education: 08/11/20 (Preparing for Start of School Update)

Board of Education, Special Meeting: 07/16/20 (Providing a Continuum of Safe Instructional Choices to Support Student Learning)

Board of Education: 06/09/20 (COVID-19 Operations Update)

Board of Education: 04/14/20 (COVID-19 Update)

**FISCAL IMPACT:**

N/A

**PREPARED BY:** Kent Kern, Superintendent of Schools *KK*

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-8

**MEETING DATE:** 06/22/2021

**SUBJECT:** Tentative Agreement with San Juan Teachers Association and the San Juan Unified School District

For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Schools and Labor Relations

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the San Juan Teachers Association tentative agreement with the San Juan Unified School District.

**RATIONALE/BACKGROUND:**

Statute requires that the public be made aware of the costs associated with a tentative collective bargaining agreement before it becomes binding on the district or county office of education. Government Code Section 3547.5 states:

“Before a public school employer enters into a written agreement with an exclusive representative covering matters within the scope of representation, the major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for the current and subsequent fiscal year, shall be disclosed at a public meeting of the public school employer in a format established for this purpose by the Superintendent of Public Instruction [G.C. 3547.5(a)].”

This tentative agreement was ratified by 96.8% of the voting members of the San Juan Teachers Association on May 27, 2021.

**ATTACHMENT(S):**

- A: Tentative Agreement  
B: AB 1200 Public Disclosure Agreement

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 05/17/2021

Board of Education: 06/08/2021

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ See Below

Funding Source: One-Time revenue for one-time payment

Ongoing funded by LCFF, Unrestricted base, other restricted and  
Unappropriated Fund Balance

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A  
Action: N/A

Strategic Plan: N/A

**FINANCIAL DATA:**

In accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449, Fiscal Services has prepared an analysis of the fiscal impact of the proposed agreement and has submitted it to the Sacramento County Office of Education. Costs to the General Fund beginning each year for the San Juan Teachers Association tentative collective bargaining agreement are: an increase of \$15,602.699 in 2021-

2022, for which \$8,078,370 is off-set with one-time revenue and \$7,524,329 is ongoing. The ongoing increase of \$7,524,329 will continue into 2022-2023 and 2023-2024.

**PREPARED BY:** Jim Shoemake, Assistant Superintendent, Schools and Labor Relations 

**APPROVED BY:** Kent Kern, Superintendent of Schools 

**Tentative Agreement  
Between  
San Juan Unified School District (District)  
and the  
San Juan Teachers Association (Association)**

*In the fall of 2019 the parties agreed to:*

*Article 1.06.3 The parties agree to reopen negotiations for the 2020-21 school year. The following will be considered reopeners: Article 11 (Salary), Article 8 (Hours) and Article 9 (Employee Benefits). Unless by mutual agreement, no other Articles will be reopened for the 2020-21 school year. The intent in limiting the scope of the reopeners for the 2020-21 negotiations is to focus on the issues that were revealed by the total compensation comparability study in 2019.*

## **Article 11 - Salary**

### **11.01 Certificated Salary Schedules**

**The parties agree to adopt the new salary schedule effective July 1, 2021 (See attachment). This salary schedule shall replace the current salary schedule located in Exhibit D1.**

**11.01b The parties agree that the primary consideration in spring of 2022 is to explore MA/Doctorate Stipend options related to Exhibit D-9**

### **11.07: Early Childhood Education Salary Schedule (Exhibit F-1)**

- a. **Exhibit F-1 shall be increased by 2%.**
- b. **The parties agree to create a Work Group during the 2021-2022 school year to discuss 7-hour employees in the Infant/Toddler program and how we report them to STRS/PERS**

### **11.08: Adult Education Hourly Rates (Exhibit D-4)**

- c. **Exhibit D-4 shall be increased by 2%.**

## **Article 1 - Term**

**1.06.1 This agreement concludes the Article 11 (Salary), Article 8 (Hours) and Article 9 (Employee Benefits) reopeners for the 2020-21 school year. The term of this new agreement is for 2021-2022 and 2022-2023.**

**1.06.3 The parties agree to the following:**

**i. Per Article 1.06.2, in the spring of 2022, the parties agree to negotiate the following articles\* for the 2022-2023 school year:**

**Article 8:      Calendar (2024-2025 school year)**

**Article 9:      Benefits**

**Article 11:      Salary (except Article 11.01)**

**\*Unless by mutual agreement no other articles will be opened in the spring of 2022**

**Article 8 - Hours**

8.02.4 Calendar. (Exhibit "C")

**The parties have a shared interest in having two years of school year calendars published.**

The parties agree to negotiate the **school year** calendars ~~each~~ two (2) years in advance of the **current calendar cycle beginning of the school year beginning with 1997-98**. If no agreement is reached by ~~June 1 September 1~~ of the first year in the two-year cycle the District has the right to adopt **a calendars for the next school year that mirrors consistent with the most recently negotiated school year calendar(s). official county schools calendar.**

**See attachments for the following calendars:**

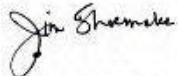
- **2022-2023**
- **2023-2024**

**Exhibit D (D1) (revised effective July 1, 2021)**

Step	Col I: BA + 0-29 Semester Units	Col II: BA + 30 Semester Units <i>or</i> MA*	Col III: BA + 45 Semester Units <i>or</i> MA* + 15 Sem. Units	Col IV: BA + 75 Sem. Units <i>or</i> BA + 60 Sem Units w/ MA* <i>or</i> MA* + 30 Sem Units	Col V: Requirements of Column IV + 150 Continuing Education hours (renewable every 5 years)
1	47,000	47,500	48,500	49,000	
2	47,500	48,000	49,500	51,000	53,750
3	48,000	48,500	50,500	53,000	56,000
4	48,500	50,000	53,000	56,500	59,500
5	50,000	53,000	56,000	60,000	63,500
6	52,000	55,000	59,000	63,000	67,000
7	54,500	58,000	62,000	67,000	70,500
8	54,500	63,000	65,000	71,250	75,250
9	54,500	63,000	70,000	77,100	81,500
10	54,500	63,000	70,000	79,750	84,500
11	54,500	63,000	70,000	82,750	87,250
12	54,500	63,000	70,000	83,250	87,750
13	54,500	63,000	70,000	83,750	88,250
14	54,500	63,000	70,000	84,000	88,750
15	55,329	63,786	70,475	85,000	90,000
16	55,329	63,786	70,475	86,000	91,000
17	55,329	63,786	70,475	87,000	92,000
18	56,414	65,037	71,857	88,000	93,000
19	56,414	65,037	71,857	90,000	95,000
20	58,584	67,539	74,620	91,500	100,000

- (a) Column V requires 150 hours of Continuing Education; must meet eligibility requirements. New hires are not eligible. All hours must be earned while employed with this district. ~~Column V is 5.5% of Column IV base salary.~~
- (b) Outside Experience: Experience is granted for each year of properly verified certificated experience under contract requiring a regular teaching credential in grades K-12, with a maximum placement on Step 11 on the above salary schedule.
- (c) Effective with the 2021/2022 school year, currently employed practitioners who were hired and credited with properly verified years of outside SJUSD experience under the old salary schedule, will have their step(s) corrected to reflect their experience in SJUSD. It will be the responsibility of the practitioner to contact Human Resources to initiate this change. Human Resources will be responsible for verifying and placing members on the salary schedule.

For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each members base salary (Exhibits D1-D4 and F1) and stipends included in contract (Exhibit D9) as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a members base compensation for the 2021-2022 school year.



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Jim Shoemake                    5.13.2021  
Assistant Superintendent  
Schools and Labor Relations  
San Juan Unified School District



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Dr. Edward Burgess IX        5.13.2021  
Associate Executive Director  
San Juan Teachers' Association

**San Juan Unified School District  
2022-2023 School Year Calendar**

	FIRST WEEK					SECOND WEEK					THIRD WEEK					FOURTH WEEK					FIFTH WEEK					School Days Ele	School Days Sec	Non-Inst Day	Optional Days
	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F				
July				1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29					
August	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31		15	15	2		
September			1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	21	21			
October	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28	31			20	20				
November	1	2	3	4	7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30		15	15	1 (Elem & K8)	1 (MS & HS)		
December			1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	16	16			
January	2	3	4	5	6	9	10	11	12	13	16	17	18	19	20	23	24	25	26	27	30	31			15	15	1 (MS & HS)	1 (Elem & K8)	
February	1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28				15	15				
March	1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	22	22				
April	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28				15	15				
May	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31	22	22				
June		1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	30	4	4	1			
<b>Holidays</b>																													

**First/Last Day of Service**

August 9 - June 7

**Work Days**

180

**Non-Instructional Days\***

6

**Total Days**

186

September 5 Labor Day

November 11, Veterans' Day (Observed)

November 24, Thanksgiving Day

November 25, Local Holiday

December 25 Christmas Day

December 26, 27, 28, 29, 30 Winter Recess

January 2, 3, 4, 5, 6 Winter Recess

January 1 New Year's Day

January 16, Martin Luther King, Jr. Day

February 20, Presidents' Day

February 21, Lincoln's Day Observed

April 7 Local Holiday

May 29, Memorial Day

**Student First/Last Day**

August 11 - June 6

**Semester Dates - Secondary (MS & HS)**

August 11 - January 9 = 87 Days

January 10 - June 6 = 92 Days

**Trimester Dates - Elementary & K8**

August 11 - November 10 (14 weeks)

November 14 - March 3 (12 weeks)

March 6 - June 6 (12 weeks)

\*Plus 2 Staff Development Days (Legislative-Non ADA): as determined per site

**Strike through days represent "School Recess Days"**

Board Approved:

**San Juan Unified School District  
2023-2024 School Year Calendar**

	FIRST WEEK		SECOND WEEK		THIRD WEEK		FOURTH WEEK		FIFTH WEEK		School Days	School Days	Non-Inst Day	Optional Days																
	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	M	T	W	T	F	Elem	Sec								
July						3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28					
August	1	2	3	4		7	8	9	10	11	14	15	16	17	18	21	22	23	24	25	28	29	30	31	16	16	2			
September					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	20	20			
October	2	3	4	5	6	9	10	11	12	13	16	17	18	19	20	23	24	25	26	27	30	31			21	21				
November					1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	15	15	1 (Elem & K8) 1 (MS & HS)	
December					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	15	15			
January	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30	31		16	16	1 (MS & HS) 1 (Elem & K8)			
February					1	2	5	6	7	8	9	12	13	14	15	16	19	20	21	22	23	26	27	28	29	16	16			
March					1	4	5	6	7	8	11	12	13	14	15	18	19	20	21	22	25	26	27	28	29	16	16			
April	1	2	3	4	5	8	9	10	11	12	15	16	17	18	19	22	23	24	25	26	29	30			21	21				
May					1	2	3	6	7	8	9	10	13	14	15	16	17	20	21	22	23	24	27	28	29	30	31	22	22	
June	3	4	5	6	7	10	11	12	13	14	17	18	19	20	21	24	25	26	27	28					2	2	1			

**Holidays**

September 4 Labor Day

November 10, Veterans' Day (Observed)

November 23, Thanksgiving Day

November 24, Local Holiday

December 25 Christmas Day

December 26, 27, 28, 29, 30 Winter Recess

January 2, 3, 4, 5, 6 Winter Recess

January 1 New Year's Day

January 15, Martin Luther King, Jr. Day

February 19, Presidents' Day

February 20, Lincoln's Day Observed

April 26 Local Holiday

May 27, Memorial Day

**First/Last Day of Service**

August 8 - June 5

**Student First/Last Day**

August 10 - June 4

**\*Non-Instructional Days**

August 8- Staff Development Day

August 9 - Teacher Work Day

November 9 - Elementary & K8 Teacher Work Day

November 9 - MS & HS Teacher PD Day (optional)

January 8 - MS & HS Teacher Work Day

January 8- Elementary & K8 Teacher PD Day(optional)

June 5 - Teacher Work Day (185 day or less only)

\*Plus 2 Staff Development Days (Legislative-Non ADA): as determined per site

**Work Days**

180

180

**Non-Instructional Days\***

6

**Total Days**

186

**Semester Dates - Secondary (MS & HS)**

August 10 - January 8 = 87 Days

January 9 - June 4 = 93 Days

**Trimester Dates - Elementary & K8**

August 10 - November 9 (14 weeks)

November 13 - March 1 (12 weeks)

March 4 - June 5 (12 weeks)

**Strike through days represent "School Recess Days"**

Board Approved:

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District:	San Juan Unified School District - General Fund
Name of Bargaining Units:	SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet members
Certificated, Classified, Other:	Certificated & Classified, Board Contracts

The proposed agreements cover the period beginning:	July 1, 2021	and ending:	June 30, 2023
	(date)		(date)

The Governing Board will act upon the proposed agreement(s) on:	June 22, 2021
	(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

#### A. Proposed Change in Compensation

Page 1a

Compensation	Annual	Fiscal Impact of Proposed Agreement			
		Cost Prior to	Year 1	Year 2	
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1 <b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6)	\$280,710,991		\$0	\$6,481,135	\$0
			0.00%	2.31%	0.00%
2 <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0		\$0	\$6,971,391	(\$6,971,391)
			0.00%	2.48%	0.00%
3 <b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$81,989,482		\$0	\$2,980,422	(\$1,545,414)
			0.00%	3.64%	-1.88%
4 <b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option, PEHP	\$63,214,928		\$0	\$364,161	(\$188,889)
			0.00%	0.58%	-0.30%
5 <b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$425,915,401		\$0	\$16,797,109	(\$8,705,694)
			0.00%	3.94%	-2.04%
6 <b>Step and Column</b> - Due to movement plus any changes due to settlement. <b>2019-20, 2020-21</b> and <b>2021-22</b> step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$2,503,864		\$0	\$0	\$71,245
7 <b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	4,056.52		4,056.52	2,289.04	2,289.04
8 <b>Total Compensation Average Cost per Employee</b>	\$104,995		\$0	\$7,338	(\$3,803)
			0.00%	6.99%	-3.62%

<b>A. Proposed Change in Compensation-breakdown of amounts on page 1 General fund</b>					
<b>Compensation</b>		<b>Annual</b>	<b>Fiscal Impact of Proposed Agreement</b>		
		<b>Cost Prior to Proposed Agreement</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
			<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
		<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$280,710,991	\$0	\$6,481,135	\$0
	Certificated Salaries - Object 1xxx - SF 0	\$159,622,527			
	Certificated Salaries - Object 1xxx - Restricted	\$51,883,384			
	<b>Classified</b> Salaries - Object 2xxx - SF 0	\$39,985,649			
	<b>Classified</b> Salaries - Object 2xxx - Restricted	\$29,219,431			
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - SF 0			\$5,015,718	
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - Restricted			\$1,177,614	
	Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - SF 0			\$199,886	
	Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - Restricted			\$87,917	
	Salary Increase Certificated Salaries - Object 1xxx - SF 0				
	Salary Increase Certificated Salaries Object 1xxx - Restricted				
	Other - Certificated Salaries - Object 1xxx - SF 0				
	Other - Certificated Salaries - Object 1xxx - Restricted				
	Other - <b>Classified</b> Salaries - Object 2xxx - SF 0				
	Other - <b>Classified</b> Salaries - Object 2xxx - Restricted				
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$6,971,391	(\$6,971,391)
	One Time Payment - 3.5% Certificated - Object 1xxx - Restricted		\$0	\$6,646,587	(\$6,646,587)
	One Time Payment - Training, Orientations, Nurses stipend, Extra hours & Combo class stipend Certificated Salaries - Object 1xxx - Restricted			\$0	
	One Time Payment - Classified Salaries - Object 2xxx - SF 0			\$0	
	One Time Payment - 3.5% <b>Classified</b> Salaries - Object 2xxx - Restricted		\$0	\$324,804	(\$324,804)
<b>3</b>					
	Statutory Benefit - Certificated Rates	<b>19.60%</b>	<b>19.60%</b>	<b>21.60%</b>	<b>22.75%</b>
	Statutory Benefit - Classified Rates	<b>30.35%</b>	<b>30.35%</b>	<b>33.79%</b>	<b>35.95%</b>
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$81,989,482	\$0	\$2,980,422	(\$1,545,414)
	Payroll costs SF 0	\$42,961,240			
	Payroll costs-Restricted	\$39,028,243			
	Salary Increase - Certificated payroll costs - SF 0		\$0	\$1,083,395	\$0
	Salary Increase - Certificated payroll costs - Restricted		\$0	\$254,365	\$0
	Salary Increase - <b>Classified</b> payroll costs - SF 0		\$0	\$67,541	\$0
	Salary Increase - <b>Classified</b> payroll costs - Restricted		\$0	\$29,707	\$0
	Salary Increase Other - Certificated payroll costs - SF0		\$0	\$0	\$0
	Salary Increase Other - Certificated payroll costs - Restricted		\$0	\$0	\$0
	Other - Certificated payroll costs - SF0		\$0	\$0	\$0
	Other - Certificated payroll costs - Restricted		\$0	\$0	\$0
	Other - <b>Classified</b> payroll costs - SF0		\$0	\$0	\$0
	Other - <b>Classified</b> payroll costs - Restricted		\$0	\$0	\$0
	One Time Payment - Certificated payroll costs - SF0			\$0	
	One Time Payment - Certificated payroll costs - Restricted		\$0	\$1,435,663	(\$1,435,663)
	One Time Payment - <b>Classified</b> payroll costs - SF0			\$0	
	One Time Payment- <b>Classified</b> payroll costs - Restricted		\$0	\$109,751	(\$109,751)

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1	Year 2	Year 3
		Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
4	Health/Welfare Plans - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x,	\$63,214,928	\$0	\$364,161	(\$188,889)
<b>Unrestricted (SF 0)</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Health & Welfare -SF 0 Certificated - * See below for rates					
Health & Welfare -Restricted Certificated -* See below for rates					
Health & Welfare -SF 0 Classified - *See below for rates					
Health & Welfare - Restricted Classified -* See below for rates					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 0					
<b>Total Unrestricted</b>		<b>\$42,762,193</b>	<b>\$0</b>	<b>\$140,302</b>	<b>\$0</b>
<b>Restricted</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 3,5					
<b>Total Restricted</b>		<b>\$20,452,735</b>	<b>\$0</b>	<b>\$223,859</b>	<b>(\$188,889)</b>
5	<b>Total Compensation - Add Items 1 through 4</b>	\$425,915,401	\$0	\$16,797,109	(\$8,705,694)
6	<b>Step and Column - Related</b> to movement plus any changes due to settlement. This is a subset of Item No. 1	\$2,503,864		\$0	\$71,245
FTE - Using Jan 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.					
4,056.52					
4,056.52					
2,289.04					
2,289.04					

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - <b>Classified</b>	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%		0.90%	0.90%

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

On-going

**San Juan Teachers Association (SJTA) - Article 11 - Salary #11.01 - The parties agree to adopt the new salary schedule effective July 1, 2021 (Replaces Exhibit D1).**

*SJTA Article 11 - Salary #11.07: Early Childhood Education Salary Schedule - Exhibit F-1 shall be increased by 2%.*

*SJTA Article 11 - Salary #11.08: Adult Education Hourly Rates - Exhibit D-4 shall be increased by 2%.*

**Confidential Group, Unrepresented Specialists, San Juan Administrators Association (SJAA) and Cabinet (Salary Adjustments) - Parties agree that base salaries, stipends and hourly rates shall be increased by a total of 3.55% effective July 1, 2021.**

One-time off schedule payment

**SJTA** - For continuing members employed as of July 1, 2021, the district shall provide a one-time off schedule payment equal to 3.5 % of each member's base salary (Exhibits D-1-D-4 and F1) and stipends included in Contract (Exhibit D9) as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a members base compensation for the 2021-2022 school year.

**Confidential Group, Unrepresented Specialists, SJAA and Cabinet** - For members employed as of July 1, 2021, the district shall provide a one-time off schedule payment equal to 3.5% of each member's base salary. This one-time off schedule payment will not increase a members base compensation for the 2021-2022 school year. The one-time off schedule payment will be paid no later than August 20, 2021.

10. Were any additional steps, columns, or range added to the schedules? (If yes, please explain.)

*The SJTA adopted a new salary schedule effective July 1, 2021. This is a single schedule that incorporates longevity and covers Step 1 to Step 20 for all five columns.*

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

*The SJTA new salary schedule D1 is inclusive of a 3.55% on-going increase and longevity for certain members paid under this salary schedule.*

12. Does this bargaining unit have a negotiated cap for Health & Welfare benefits?

Yes  No

If yes, please describe the cap amount.

*Not applicable.*

- B. Proposed Negotiated Changes in other compensation and non-compensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.).

*Not applicable.*

- 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 on-going salary increase helps SJUSD with employee recruitment. As much as possible, program budgets will absorb cost increases. Unappropriated fund balance is the source of funding to accommodate the settlements until additional solutions are identified and approved.*

*The impact of the one-time additional payment is to compensate employees for the additional time and effort they have incurred in the transition to distance learning and then back to a hybrid model for in-person learning and then again changing up the learning model for in-person learning due to COVID-19 and the various stages of instruction in compliance with State requirements . There will be no financial impact on the different programs as one-time funds are being used to pay for this one-time expense.*

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

**CONTINGENCY LANGUAGE:**

*There was no contingency language in any of the agreements.*

**E. Will this agreement create or decrease deficit financing in the current or subsequent year(s)?** "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

**General Fund:** *The agreements do not affect spending or create deficit financing in the current year because the payments to employees do not occur until July 1, 2021. Deficit financing in unrestricted is expected to be created from the on-going salary adjustment from the agreements in the 2021-2022 fiscal. Deficit financing is not expected to be created from the one-time additional payment agreements in the 2021-2022 fiscal year. One-time funds are being used to pay for the one-time payments. In FY 2022-2023, deficit spending is decreased due to the reversal of one-time expenses. Fund balance is projected to be used until further budget solutions are identified and approved.*

**All Other Funds:** *Deficit financing will increase in the 2021-2022 fiscal year from the agreements. Fund balance is projected to be used until further budget solutions are identified and approved.*

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

*None known at this time.*

**G. Source of Funding for Proposed Agreement**

**1. Current Year**

*The proposed agreements have no effect on the current year.*

**2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?**

*The source of funding for the proposed agreements is one-time restricted revenues for the one-time payments. On-going costs will require the reduction of fund balance or other program costs.*

**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.)**

*This is a multi-year agreement with a single-year, one-time off schedule payment along with an on-going increase to base salaries, stipends and hourly rates. The sources of funding the one-time payments are restricted revenues. The sources of funding for the multi-year agreements are LCFF, program revenues, and the unappropriated fund balance until additional solutions are identified and approved.*

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

### Unrestricted SF0 General Fund

SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet

Enter Bargaining Unit/Group: members

	Column 1	Column 2	Column 3	Column 4
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	FY 2020-21 Proposed Budget after adjustments
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 365,550,111		\$ -	\$ 365,550,111
Remaining Revenues (8100-8799)	\$ 8,755,360		\$ -	\$ 8,755,360
<b>TOTAL REVENUES</b>	<b>\$ 374,305,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 374,305,471</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 159,622,527	\$ -	\$ -	\$ 159,622,527
Classified Salaries (2000-2999)	\$ 39,985,649	\$ -	\$ -	\$ 39,985,649
Employee Benefits (3000-3999)	\$ 85,723,433	\$ -	\$ -	\$ 85,723,433
Books and Supplies (4000-4999)	\$ 8,523,801	\$ -	\$ -	\$ 8,523,801
Services, Other Operating Expenses (5000-5999)	\$ 20,803,811		\$ -	\$ 20,803,811
Capital Outlay (6000-6999)	\$ 199,761		\$ -	\$ 199,761
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405		\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (7,630,345)		\$ -	\$ (7,630,345)
Other Adjustments			\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,239,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 308,239,042</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 66,066,429</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,066,429</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,727,872	\$ -	\$ -	\$ 3,727,872
CONTRIBUTIONS (8980-8999)	\$ (55,462,028)	\$ -	\$ -	\$ (55,462,028)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 6,876,529</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,876,529</b>
BEGINNING BALANCE	\$ 52,103,664	\$ -	\$ -	\$ 52,103,664
Prior-Year Adjustments/Restatements (9793/9795)	\$ (741,618)	\$ -		\$ (741,618)
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 58,238,575</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,238,575</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable Amounts:	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ -			\$ -
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds (9750-9760)	\$ -		\$ -	\$ -
Assigned Amounts	\$ 3,897,507	\$ -		\$ 3,897,507
<b>Unappropriated Amounts (9790)</b>	<b>\$ 43,284,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,284,852</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Restricted SF 3 & 5 General Fund**

SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet

**Enter Bargaining Unit/Group:** members

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 1,706,852		\$ -	\$ 1,706,852
Remaining Revenues (8100-8799)	\$ 150,559,778		\$ -	\$ 150,559,778
<b>TOTAL REVENUES</b>	<b>\$ 152,266,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,266,630</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 58,508,932	\$ -	\$ -	\$ 58,508,932
Classified Salaries (2000-2999)	\$ 29,977,799	\$ -	\$ -	\$ 29,977,799
Employee Benefits (3000-3999)	\$ 61,219,549	\$ -	\$ -	\$ 61,219,549
Books and Supplies (4000-4999)	\$ 37,430,155	\$ -	\$ -	\$ 37,430,155
Services, Other Operating Expenses (5000-5999)	\$ 11,396,709		\$ -	\$ 11,396,709
Capital Outlay (6000-6999)	\$ 697,783		\$ -	\$ 697,783
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 6,831,501		\$ -	\$ 6,831,501
Other Adjustments	\$ 2,351,628		\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 208,414,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 208,414,056</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (56,147,426)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (56,147,426)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 6,918,848		\$ -	\$ 6,918,848
CONTRIBUTIONS (8980-8999)	\$ 55,462,028	\$ -	\$ -	\$ 55,462,028
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (7,604,246)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,604,246)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 26,222,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,222,769</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ 741,618			\$ 741,618
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 19,360,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,360,141</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts			\$ -	\$ -
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)			\$ -	\$ -
Committed Funds	\$ -		\$ -	\$ -
Assigned Amounts		\$ -	\$ -	\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Combined General Fund**

SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet

**Enter Bargaining Unit/Group:** members

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 367,256,963	\$ -	\$ -	\$ 367,256,963
Remaining Revenues (8100-8799)	\$ 159,315,138	\$ -	\$ -	\$ 159,315,138
<b>TOTAL REVENUES</b>	<b>\$ 526,572,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 526,572,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 218,131,459	\$ -	\$ -	\$ 218,131,459
Classified Salaries (2000-2999)	\$ 69,963,448	\$ -	\$ -	\$ 69,963,448
Employee Benefits (3000-3999)	\$ 146,942,982	\$ -	\$ -	\$ 146,942,982
Books and Supplies (4000-4999)	\$ 45,953,956	\$ -	\$ -	\$ 45,953,956
Services, Other Operating Expenses (5000-5999)	\$ 32,200,520	\$ -	\$ -	\$ 32,200,520
Capital Outlay (6000-6999)	\$ 897,544	\$ -	\$ -	\$ 897,544
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405	\$ -	\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (798,844)	\$ -	\$ -	\$ (798,844)
Other Adjustments	\$ 2,351,628	\$ -	\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 516,653,098</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 516,653,098</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 9,919,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,919,003</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 10,646,720	\$ -	\$ -	\$ 10,646,720
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (727,717)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (727,717)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 78,326,433</b>			<b>\$ 78,326,433</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 77,598,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,598,716</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				\$ -
Nonspendable Amounts	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds	\$ -	\$ -		\$ -
Assigned Amounts	\$ 3,897,507	\$ -	\$ -	\$ 3,897,507
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$ 43,284,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,284,852</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>			<b>2.00%</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Combined General Fund**

SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet

Enter Bargaining Unit/Group: members

	<b>FY 2020-21</b> <b>Proposed Budget after adjustments</b>	<b>FY 2021-22</b> <b>Certificated &amp; Classified, Board Contracts</b>	<b>FY 2022-23</b> <b>Second Subsequent Year</b>
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$367,256,963	\$382,665,618	\$389,192,138
Remaining Revenues (8100-8799)	\$159,315,138	\$114,424,076	\$107,999,882
<b>TOTAL REVENUES</b>	<b>\$526,572,101</b>	<b>\$497,089,694</b>	<b>\$497,192,020</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$218,131,459	\$214,909,269	\$208,208,645
Classified Salaries (2000-2999)	\$69,963,448	\$72,670,617	\$72,909,184
Employee Benefits (3000-3999)	\$146,942,982	\$158,455,218	\$164,796,687
Books and Supplies (4000-4999)	\$45,953,956	\$64,199,967	\$24,115,699
Services, Other Operating Expenses (5000-5999)	\$32,200,520	\$32,520,074	\$29,229,578
Capital Outlay (6000-6999)	\$897,544	\$4,432,600	\$73,000
Other Outgo (7100-7299) (7400-7499)	\$1,010,405	\$1,010,455	\$1,010,455
Direct Support/Indirect Cost (7300-7399)	(\$798,844)	(\$1,292,385)	(\$1,218,518)
Other Adjustments	\$2,351,628	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$516,653,098</b>	<b>\$546,905,815</b>	<b>\$499,124,730</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$9,919,003</b>	<b>-\$49,816,121</b>	<b>-\$1,932,710</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$10,646,720	\$11,697,521	\$4,227,628
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$727,717)</b>	<b>(\$61,513,642)</b>	<b>(-\$6,160,338)</b>
<b>BEGINNING BALANCE</b>	<b>\$78,326,433</b>	<b>\$77,598,716</b>	<b>\$80,335,993</b>
Prior-Year Adjustments/Restatements (9793/9795)/ Update to Estimated actuals		\$64,250,919	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$77,598,716</b>	<b>\$80,335,993</b>	<b>\$74,175,655</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts	\$500,000	\$500,000	\$500,000
Reserved Amounts (9711-9740)	\$19,360,141	\$19,893,934	\$13,515,952
Reserved for Economic Uncertainties (9770)	\$10,556,216	\$11,173,429	\$10,158,205
Committed Funds	\$0	\$0	\$0
Assigned Amounts	\$3,897,507	\$6,255,367	\$9,046,984
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$43,284,852</b>	<b>\$42,513,263</b>	<b>\$40,954,514</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.02%</b>

**J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES****1. State Reserve Standard**

		<b>2020-21 Projected Year Totals - Budget</b>	<b>2021-22 Multi-Year Projection</b>	<b>2022-23 Multi-Year Projection</b>
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 527,299,818	\$ 558,603,336	\$ 503,352,358
b.	State Standard Minimum Reserve Percentage for this District ( <u>2%</u> ) enter percentage:	2%	2%	2%
c.	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)	\$ 10,545,996	\$ 11,172,067	\$ 10,067,047

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 10,556,216	\$ 11,173,429	\$ 10,158,205
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 43,284,852	\$ 42,513,263	\$ 40,954,514
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriate Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 53,841,068	\$ 53,686,692	\$ 51,112,719
h.	Reserve for Economic Uncertainties Percentage	2.00%	2.00%	2.02%

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

<b>2020-21</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2021-22</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2022-23</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

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

**5. If the total amount of the adjustment in Column 2 on Page 4c does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1a (i.e., increase was partially budgeted), explain the variance below:**

*Total amount of the adjustment in Column 2 on Page 4c is: \$ -*

*Total Compensation Increase in Section A, Line 5, Page 1a is: \$ -*

*Variance \$ -*

*Net increase contribution to Restricted Repair Maintenance Account (RRMA) \$ -*

*Amount budgeted in object code 4xxx in Restricted General Fund to offset the increased cost \$ -*

**6. Please include any additional comments and explanation of Page 5 if necessary:**

The budget reflected for FY 2021-22 and FY 2022-23 on page 5 is based on the budget that is being presented to the board for public disclosure on June 8, 2021 which includes the adjustments for the settled concessions.

## K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

### COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT LOCAL CONTROL FUNDING

(a) Current-Year Local Control Funding per ADA( line 19 below):	\$ 9,746
(b) Prior-Year Base Funding per ADA (line 20 below)	\$ 9,786
(c) Amount of Current-Year Increase: (a) minus (b)	\$ (40)
(d) Percentage Increase in Base LCFF per ADA: (c) divided by (b)	-0.41%
(e) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1)	0.00%

1 K-3 CSR	6,361,740
2 EIA	4,398,886
3 Other State categorical	24,749,916
4 Transportation	5,230,781
5 Targeted Instructional Improvement Grant (TIIG)	2,350,261
6 Total LCFF Categoricals	\$ 43,091,584
7 2012-13 Rev Limit funding per ADA	\$ 5,303.79
8 Actual or Estimated funded ADA	37,509.32
Current year ADA x 2012-13 Rev Limit funding per ADA (Rows 7 x 8)	198,941,556
10 Prior year gap funding	\$ 12,630,041
11 Prior year gap funding per ADA	336.72
Total of all prior years gap funding adjusted for current year ADA	112,398,928
13 Adjusted Funding Floor (Rows 6 + 9 + 12)	\$ 354,432,068
14 LCFF funding target	\$ 365,550,111
15 Funding GAP (Rows 14-13)	\$ 11,118,043
16 LCFF Statewide funding GAP %	100.00%
17 LCFF Growth (Rows 15 x 16)	\$ 11,118,043
18 LCFF Funding (Rows 13 + 17)	\$ 365,550,111
19 LCFF revenue per ADA (Rows 18 / 8)	\$ 9,746
20 Prior year funding per ADA	\$ 9,786
21 Per ADA change from Prior year (Rows 19 - 20)	\$ (40)
22 Growth Increase % (Rows 21 / 20)	-0.41%

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: *San Juan Unified School District - Adult Education Fund*

Name of Bargaining Units: *SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet members*

Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date) (date)

The Governing Board will act upon the proposed agreement(s) on: **June 22, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

Page 1 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement			
		Cost Prior to	Year 1	Year 2	
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799	\$0	\$14,494	\$0
			0.00%	1.02%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
3	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$394,350	\$0	\$3,130	\$0
			0.00%	0.79%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$238,452	\$0	\$0	\$0
			0.00%	0.00%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$17,624	\$0
			0.00%	0.86%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$12,099	\$0	\$0	\$159
7	<b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	24.71	24.71	9.51	9.51
8	<b>Total Compensation Average Cost per Employee</b>	\$83,165	\$0	\$1,853	\$0
			0.00%	2.23%	0.00%
9	<b>Total Salary Compensation</b>	\$1,421,799	\$0	\$14,494	\$0
	<b>Total Salary Compensation %</b>		<b>Total Salary Compensation %</b>		<b>0.00%</b>

<b>A. Proposed Change in Compensation for Adult Education Fund</b>					
Page 2 (Other Funds Section)					
	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799.00	\$0.00	\$14,494.00	\$0.00
	Certificated Salaries - Object 1xxx	\$1,125,540		\$0	\$0
	<b>Classified</b> Salaries - Object 2xxx	\$296,259		\$0	\$0
	Salary Increase Certificated Salaries <b>SJTA 2%</b> - Object 1xxx			\$14,494	
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx			\$0	\$0
	Salary Increase <b>Classified</b> Salaries Object 2xxx				
	Other - Certificated Salaries - Object 1xxx			\$0	
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
	One Time Payment -Certificated Salaries - Object 1xxx		\$0	\$0	\$0
	One Time Payment - Classified Salaries - Object 2xxx -		\$0		\$0
3					
	Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	<b>Statutory Benefits</b> - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$394,350	\$0	\$3,130	\$0
	Certificated Payroll costs	\$262,521	\$0	\$0	\$0
	Classified Payroll costs	\$131,830	\$0	\$0	
	Salary Increase - Certificated payroll costs		\$0	\$3,130	
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$0	
	One Time Payment - Certificated payroll costs		\$0	\$0	\$0
	One Time Payment - <b>Classified</b> payroll costs				\$0
4	<b>Health/Welfare Plans</b> - Medical,dental/vision, life insurance, retiree h&w, lt sick leave, cash	\$238,452	\$0	\$0	\$0
	Medical/Dental/VSP - Object 340x	\$192,835			
	Life Insurance - Object 395x	\$1,688	\$0	\$0	
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$43,929	\$0	\$0	\$0
	Post Employment Health Plan (PEHP) Object 3751 (SJTA only)				
			\$	- \$	-
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$17,624	\$0
6	<b>Step and Column - Related to movement plus any changes due to settlement.</b> This is a subset of Item No. 1	\$12,099	\$0	\$0	\$159
				\$0	
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed	24.71	24.71	9.51	9.51

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.70%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

### ***Adult Ed Fund-Unrestricted & Restricted***

SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet

**Enter Bargaining Unit/Group:** members

	Column 1 <b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Column 2 <b>Certificated &amp; Classified, Board Contracts</b>	Column 3 <b>Other Revisions, including proposed budget revision</b>	Column 4 <b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 3,502,101		\$ -	\$ 3,502,101
<b>TOTAL REVENUES</b>	<b>\$ 3,502,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,502,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,125,540	\$ -	\$ -	\$ 1,125,540
Classified Salaries (2000-2999)	\$ 296,259	\$ -	\$ -	\$ 296,259
Employee Benefits (3000-3999)	\$ 632,802	\$ -	\$ -	\$ 632,802
Books and Supplies (4000-4999)	\$ 526,425		\$ -	\$ 526,425
Services, Other Operating Expenses (5000-5999)	\$ 1,016,989		\$ -	\$ 1,016,989
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 68,038		\$ -	\$ 68,038
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,666,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,666,053</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (163,952)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (163,952)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 90,300		\$ -	\$ 90,300
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (254,252)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (254,252)</b>
BEGINNING BALANCE	\$ 1,733,310			\$ 1,733,310
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,479,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,479,058</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -			
Restricted	\$ 1,437,968	\$ -		\$ 1,437,968
Reserved for Economic Uncertainties (9770)	\$ -			
Committed	\$ -			
Assigned	\$ 41,090			\$ 41,090
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 4 (Other Funds Section)

### Adult Education Fund

*SJAA, Unrepresented, Confidential, SJTA, Board Contracted*

Enter Bargaining Unit/Group: Cabinet members

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$3,502,101	\$3,496,985	\$3,496,985
<b>TOTAL REVENUES</b>	<b>\$3,502,101</b>	<b>\$3,496,985</b>	<b>\$3,496,985</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$1,125,540	\$1,104,054	\$1,091,298
Classified Salaries (2000-2999)	\$296,259	\$311,649	\$314,454
Employee Benefits (3000-3999)	\$632,802	\$700,741	\$749,060
Books and Supplies (4000-4999)	\$526,425	\$194,750	\$176,503
Services, Other Operating Expenses (5000-5999)	\$1,016,989	\$1,029,113	\$1,012,238
Capital Outlay (6000-6999)	\$0	-\$377	-\$377
Other Outgo (7100-7299) (7400-7499)	\$0	\$93,099	\$92,722
Direct Support/Indirect Cost (7300-7399)			
	\$68,038	\$56,825	\$56,825
Other Adjustments	\$0		
<b>TOTAL EXPENDITURES</b>	<b>\$3,666,053</b>	<b>\$3,489,854</b>	<b>\$3,492,723</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(\$163,952)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$0</b>		
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$90,300</b>	<b>\$ -</b>	<b>\$0</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$254,252)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>BEGINNING BALANCE</b>	<b>\$1,733,310</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$413,985	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>	<b>\$1,904,436</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$0		
Restricted	\$1,437,968	\$1,900,174	\$1,904,436
Reserved for Economic Uncertainties	\$0		
Committed	\$0		
Assigned	\$41,090		
Reserve for Economic Uncertainties Percentage	0.00%	0.00%	0.00%
	\$0	\$0	\$0

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: *San Juan Unified School District - Child Development Fund*

Name of Bargaining Units: *SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet members*

Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date) (date)

The Governing Board will act upon the proposed agreement(s) on: **June 22, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

Page 4 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2
		Proposed Agreement <small>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</small>	Increase (Decrease)	Increase (Decrease)
1 <b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295		\$0	\$164,393
			0.00%	1.32%
2 <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0		\$0	\$0
			0.00%	0.00%
<b>Description of other compensation</b>				
3 <b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$3,804,518		\$0	\$35,509
			0.00%	0.93%
4 <b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$474,788		\$0	\$4,274
			0.00%	0.90%
5 <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$16,743,602		\$0	\$204,176
			0.00%	1.22%
6 <b>Step and Column - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1</b>	\$111,178		\$0	\$1,799
7 <b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	279.64		279.64	143.42
8 <b>Total Compensation Average Cost per Employee</b>	\$59,875		\$0	\$1,424
			0.00%	2.38%
9 <b>Total Salary Compensation</b>	\$12,464,295		\$0	\$164,393
<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

**A. Proposed Change in Compensation for Child Development Fund**

Page 5 (Other Funds Section)

Compensation		Annual	Fiscal Impact of Proposed Agreement		
			Cost Prior to	Year 1	Year 2
	Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23	
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295	\$0	\$164,393	\$0
	Certified Salaries - Object 1xxx	\$8,240,661			
	<b>Classified</b> Salaries - Object 2xxx	\$4,223,634			
	Salary Increase Certified Salaries SJTA Only 2.0% Object 1xxx			\$160,144	
	Salary Increase Certified Salaries 3.55% - Object 1xxx			\$4,249	
	Other - Certificated Salaries - Object 1xxx				
	Salary Increase <b>Classified</b> - Object 2xxx				
	Other - <b>Classified Salaries</b> - Object 2xxx				
<b>2</b>	<b>Other Compensation</b>	\$0	\$0	\$0	\$0
	One Time Payment -Certified Salaries - Object 1xxx			\$0	
	One Time Payment- <b>Classified</b> Salaries - Object 2xxx				
<b>3</b>	Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	<b>Statutory Benefits</b> - STRS, PERS, FICA,WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$3,804,518	\$0	\$35,509	\$0
	Certificated payroll costs	\$2,546,848			
	<b>Classified</b> payroll costs	\$1,257,671			
	Salary Increase 2.0% - Certificated payroll costs		\$0	\$34,591	
	Salary Increase 3.55% - Other Certificated payroll costs		\$0	\$918	
	Other - Certificated payroll costs		\$0	\$0	
	Salary Increase <b>Classified</b> payroll costs				
	Other - <b>Classified</b> payroll costs			\$0	
	One Time Payment - 2% payroll costs(No PERS)		\$0	\$0	
	One Time Payment - <b>Classified</b> payroll costs		\$0	\$0	\$0
<b>A. Proposed Change in Compensation for Child Development Fund</b>				\$0	\$0
<b>Page 6 (b) (Other Funds Section)</b>					
<b>4</b>	Health/Welfare Plans - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$474,788	\$0	\$4,274	\$0
	Medical/Dental/VSP - Object 340x				
	Life Insurance - Object 395x	\$21,247	\$0	\$0	
	<i>Retiree H&amp;W &amp; Long-term Sick Leave - * See below for rates</i>	\$453,541	\$0	\$4,274	
	Post Employment Health Plan (PEHP) Object 3751 (SJTA only)	\$0	\$0	\$0	
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$16,743,602	\$0	\$204,176	\$0
<b>6</b>	<b>Step and Column - Related to movement plus any changes due to settlement. This is a subset of Item No. 1</b>	\$111,178	\$0	\$0	\$1,799
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	279.64	279.64	143.42	143.42

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%	0.00%	0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%	0.00%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

### *Child Development Fund-Unrestricted & Restricted*

SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet

Enter Bargaining Unit/Group: members

	Column 1 <b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Column 2 Certificated & Classified, Board Contracts	Column 3 Other Revisions, including proposed budget revision	Column 4 <b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042		\$ -	\$ 20,768,042
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,768,042</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ -	\$ -	\$ 8,240,661
Classified Salaries (2000-2999)	\$ 4,223,634	\$ -	\$ -	\$ 4,223,634
Employee Benefits (3000-3999)	\$ 7,602,518	\$ -	\$ -	\$ 7,602,518
Books and Supplies (4000-4999)	\$ 4,080,521	\$ -	\$ -	\$ 4,080,521
Services, Other Operating Expenses (5000-5999)	\$ 427,183		\$ -	\$ 427,183
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599		\$ -	\$ 850,599
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,425,116</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,657,074)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -	\$ 2,915,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -		\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,742,074)</b>
BEGINNING BALANCE	\$ 2,558,674			\$ 2,558,674
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 816,600</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -		\$ -	\$ -
Restricted	\$ 536,411		\$ -	\$ 536,411
Reserved for Economic Uncertainties (9770)	\$ 280,189	\$ -		\$ 280,189
Committed	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 4 (Other Funds Section)

### Child Development Fund

**SJAA, Unrepresented, Confidential, SJTA, Board Contracted**

Enter Bargaining Unit/Group: Cabinet members

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	Certificated & Classified, Board Contracts	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042	\$ 20,167,285	\$ 25,420,369
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ 20,167,285</b>	<b>\$ 25,420,369</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ 8,928,828	\$ 9,007,708
Classified Salaries (2000-2999)	\$ 4,223,634	\$ 4,579,317	\$ 4,620,532
Employee Benefits (3000-3999)	\$ 7,602,518	\$ 8,982,931	\$ 9,523,466
Books and Supplies (4000-4999)	\$ 4,080,521	\$ 1,161,886	\$ 1,159,823
Services, Other Operating Expenses (5000-5999)	\$ 427,183	\$ 264,344	\$ 264,344
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599	\$ 852,124	\$ 864,680
Other Adjustments	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ 24,769,430</b>	<b>\$ 25,440,553</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ (4,602,145)</b>	<b>\$ (20,184)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -	\$ 4,469,893	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ (132,252)</b>	<b>\$ (20,184)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,558,674</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ (38,517)	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>	<b>\$ 625,647</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -	\$ -	\$ -
Restricted	\$ 536,411	\$ 645,831	\$ 625,647
Reserved for Economic Uncertainties	\$ 280,189	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -
Unappropriated Amounts - Unrestricted (9790)	\$ -		
Reserve for Economic Uncertainties Percentage	1.10%	0.00%	0.00%

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: *San Juan Unified School District - Cafeteria Fund*

Name of Bargaining Units: *SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet members*

Certificated, Classified, Other:	Certificated & Classified, Board Contracts		
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The proposed agreements cover the period beginning:	July 1, 2021	and ending:	June 30, 2023
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(date)	(date)
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The Governing Board will act upon the proposed agreement(s) on:	June 22, 2021
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(date)
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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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

#### A. Proposed Change in Compensation

##### Page 5 (Other Funds Section)

	Compensation	Annual	Fiscal Impact of Proposed Agreement		
			Cost Prior to	Year 1	Year 2
			Proposed Agreement	Increase (Decrease)	Increase (Decrease)
			FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22
1	Salary Schedule  (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$4,101	\$0
			0.00%	0.09%	0.00%
2	Other Compensation  Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
	Description of other compensation				
3	Statutory Benefits - STRS, PERS, FICA WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$1,250,031	\$0	\$1,386	\$0
			0.00%	0.11%	0.00%
4	Health/Welfare Plans - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$1,952,735	\$0	\$203	\$0
			0.00%	0.01%	0.00%
5	Total Compensation - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$5,690	\$0
			0.00%	0.07%	0.00%
6	Step and Column - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$39,636	\$0	\$0	\$49
7	Total Number of Represented Employees (Use FTEs if appropriate)	158.59	158.59	1.00	1.00
8	Total Compensation Average Cost per Employee	\$48,215	\$0	\$5,690	\$0
			0.00%	11.80%	0.00%
9	Total Salary Compensation	\$4,443,682	\$0	\$4,101	\$0
	Total Salary Compensation %			Total Salary Compensation %	0.00%

**A. Proposed Change in Compensation for Cafeteria Fund**

**Page 6 (Other Funds Section)**

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$4,101	\$0
	Classified Salaries - Object 2xxx	\$4,443,682			
	Salary Increase <b>Certificated</b> Salaries - Object 2xxx				
	Salary Increase <b>Classified 3.55%</b> - Object 2xxx			\$4,101	
	Other - <b>Classified</b> Salaries - Object 2xxx -				
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$0	\$0
	One Time Payment 2% - Other <b>Classified</b> Salaries - Object 2xxx		\$0	\$0	
<b>3</b>	Statutory Benefit - Certificated Rates				
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$1,250,031	\$0	\$1,386	\$0
	Classified payroll costs	\$1,250,031			
	Salary Increase - Certificated payroll costs				
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$1,386	
	One Time Payment - Certificated payroll costs				
	One Time Payment - <b>other Classified</b> payroll costs		\$0	\$0	
<b>4</b>	<b>Health/Welfare Plans</b> - medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$1,952,735	\$0	\$203	\$0
	Medical/Dental/VSP - Object 340x	\$1,724,486			
	Life Insurance - Object 395x	\$8,287			
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$219,962	\$0	\$203	
	Cash Option - Object 391x				
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$5,690	\$0
<b>6</b>	<b>Step and Column</b> - Related to movement plus any changes due to settlement. This is a subset of Item No. 1	\$39,636	\$0	\$0	\$49
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	158.59	158.59	1.00	1.00
	* Rates:			* Rates:	FY 2022-23
	Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
	Health & Welfare	4.00%	4.00%	4.00%	7.50%
	Step & Column - Certificated				
	Step & Column - <b>Classified</b>	0.90%	0.85%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 7 (Other Funds Section)

### Cafeteria Fund - Unrestricted & Restricted

**SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet**

**Enter Bargaining Unit/Group:** *members*

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807		\$ -	\$ 5,882,807
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,882,807</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -		\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ -	\$ -	\$ 4,443,682
Employee Benefits (3000-3999)	\$ 3,202,767	\$ -	\$ -	\$ 3,202,767
Books and Supplies (4000-4999)	\$ 3,568,620		\$ -	\$ 3,568,620
Services, Other Operating Expenses (5000-5999)	\$ 711,730		\$ -	\$ 711,730
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435		\$ -	\$ 393,435
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,320,234</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,437,427)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 3,675,000		\$ -	\$ 3,675,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 7,775		\$ -	\$ 7,775
CONTRIBUTIONS (8980-8999)			\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,770,202)</b>
BEGINNING BALANCE	\$ 4,002,887			\$ 4,002,887
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,232,685</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ 297,410			\$ 297,410
Restricted	\$ 935,275	\$ -	\$ -	\$ 935,275
Reserved for Economic Uncertainties (9770)	\$ -		\$ -	\$ -
Committed	\$ -		\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Cafeteria Fund

*SJAA, Unrepresented, Confidential, SJTA, Board Contracted*

Enter Bargaining Unit/Group: Cabinet members

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807	\$ 14,160,214	\$ 17,507,849
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ 14,160,214</b>	<b>\$ 17,507,849</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ 5,191,788	\$ 5,188,856
Employee Benefits (3000-3999)	\$ 3,202,767	\$ 3,619,417	\$ 3,813,023
Books and Supplies (4000-4999)	\$ 3,568,620	\$ 6,406,616	\$ 7,333,496
Services, Other Operating Expenses (5000-5999)	\$ 711,730	\$ 746,424	\$ 751,222
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435	\$ 373,798	\$ 455,230
Other Adjustments	\$ -		
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ 16,338,043</b>	<b>\$ 17,541,827</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ (2,177,829)</b>	<b>\$ (33,978)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 3,675,000</b>	<b>\$ 3,175,000</b>	<b>\$ 175,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 7,775</b>	<b>\$ 7,983</b>	<b>\$ 7,775</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ 989,188</b>	<b>\$ 133,247</b>
<b>BEGINNING BALANCE</b>	<b>\$ 4,002,887</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 778,127	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>	<b>\$ 3,133,247</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ 297,410	\$ 361,534	\$ 361,534
Restricted	\$ 935,275	\$ 2,638,466	\$ 2,771,713
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Reserve for Economic Uncertainties Percentage	0.00%		



A. Proposed Change in Compensation for : Page 9 (Other Funds Section)		Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds			
Compensation	Annual	Fiscal Impact of Proposed Agreement			
	Cost Prior to	Year 1	Year 2	Year 3	
	Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	
		Certificated & Classified, Board Contracts	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b> <b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$2,039,608	\$0	\$25,833	\$0	
Certificated Salaries - Object 1xxx	\$0				
Classified Salaries - Object 2xxx	\$2,039,608				
Salary Increase Certificated Salaries - Object 1xxx		\$0	\$0		
Salary Increase Classified Salaries - 3.55% - Object 2xxx		\$0	\$25,833		
Other -Certificated Salaries - Object 1xxx				\$0	
Other - Classified Salaries - Object 2xxx		\$0	0		
<b>2</b> <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0	
One-Time Payment-Certificated Salaries-Object 1xxx		\$0	\$0		
One-Time PaymentClassified Salaries-Object 2xxx				\$0	
<b>3</b> <b>Statutory Benefit - Certificated Rates</b>	19.60%	19.60%	21.60%	22.75%	
Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%	
<b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&amp;W &amp; Long-term Sick Leave included in section 4)</b>	\$799,004	\$0	\$8,728	\$0	
Certificated Payroll costs	\$0				
Classified Payroll costs	\$799,004				
Salary Increase - Certificated payroll costs	\$0	\$0	\$0		
Salary Increase - Classified payroll costs	\$0	\$0	\$8,728		
One Time Payment-Certificated payroll costs		\$0	\$0		
One Time Payment-Classified payroll costs		\$0	\$0		
Other-Certificated payroll costs				\$0	
Other-Classified payroll costs				\$0	\$0
<b>4</b> <b>Health/Welfare Plans -</b> medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$377,716	\$0	\$1,279	\$0	
Medical/Dental/VSP - Object 340x	\$275,173		\$0	\$0	
Life Insurance - Object 395x	\$1,493				
Retiree H&W & Long-term Sick Leave - * See below for rates	\$101,050	\$0	\$1,279	\$0	
Cash Option - Object 391x					
<b>5</b> <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$3,216,328	\$0	\$35,840	\$0	
<b>6</b> <b>Step and Column - Related to movement plus any changes due to settlement.</b> This is a subset of Item No. 1	\$18,193		\$0	\$311	
FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	22.12	22.12	6.02	6.02	

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - Classified	0.90%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 10 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds

**SJAA, Unrepresented, Confidential, SJTA, Board Contracted**

Enter Bargaining Unit/Group: Cabinet members

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)			\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790		\$ -	\$ 296,083,790
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,083,790</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ -	\$ -	\$ 2,039,608
Employee Benefits (3000-3999)	\$ 905,037	\$ -	\$ -	\$ 905,037
Books and Supplies (4000-4999)	\$ 889,556		\$ -	\$ 889,556
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603		\$ -	\$ 25,873,603
Capital Outlay (6000-6999)	\$ 157,875,226		\$ -	\$ 157,875,226
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ -	\$ -
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,583,030</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,500,760</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 88,234,983		\$ -	\$ 88,234,983
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,141,743		\$ -	\$ 3,141,743
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>
BEGINNING BALANCE	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)				
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>		
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable				\$ -
Restricted	\$ 159,120,281	\$ -		\$ 159,120,281
Reserved for Economic Uncertainties (9770)	\$ -			\$ -
Committed	\$ -			\$ -
Assigned	\$ -	\$ -		\$ -
Restricted Net Position	\$ -			\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>			<b>\$ 34,473,719</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities & Self Insurance Funds

*SJAA, Unrepresented, Confidential, SJTA, Board Contracted*

Enter Bargaining Unit/Group: Cabinet members

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790	\$ 105,556,899	\$ 105,794,267
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ 105,556,899</b>	<b>\$ 105,794,267</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ 1,368,016	\$ 1,380,096
Employee Benefits (3000-3999)	\$ 905,037	\$ 814,320	\$ 650,066
Books and Supplies (4000-4999)	\$ 889,556	\$ 16,401	\$ 17,024
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603	\$ 26,097,378	\$ 26,105,080
Capital Outlay (6000-6999)	\$ 157,875,226	\$ 81,708,669	\$ 69,752,369
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ 88,234,983	\$ 88,362,547
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ 0
Other Adjustments	\$ -		\$ 0
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ 198,239,767</b>	<b>\$ 186,267,182</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ (92,682,868)</b>	<b>(\$80,472,915)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 88,234,983</b>	<b>\$ 4,391,411</b>	<b>\$ 104,000,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 3,141,743</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ (88,291,457)</b>	<b>\$ 23,527,085</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 31,383,023	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>	<b>\$ 160,212,651</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -		
Restricted	\$ 159,120,281	\$ 102,211,847	\$ 125,738,932
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Restricted Net Position	\$ -	\$ -	\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>
Reserve for Economic Uncertainties Percentage	0.00%	0.00%	0.00%

**L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICTS ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT**

The disclosure document must be signed by the district Superintendent and Chief Financial Officer at the time of public disclosure.

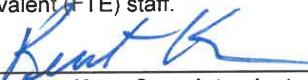
In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Deputy Superintendent of San Juan Unified School District (District), hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreements between the District and SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet members during the term of the agreement from July 1, 2021 to June 30, 2023 or later.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

General Fund <u>Budget Adjustment Categories:</u>	20-21	21-22	22-23
Budget Adjustment Increase (Decrease)			
Revenues/Other Financing Sources	\$0	\$0	\$0
Expenditures/Other Financing Uses*	\$0	\$ 8,171,441	\$ (261,171)
Ending Balance Increase (Decrease)	\$0	\$ (8,171,441)	\$ 261,171
* (includes budget offsets, if any)			

(No budget revisions necessary)

The one-time cost for the Other Funds (Adult Ed, Cafeteria, Child Development, Deferred Maintenance/Building Funds, and Self Insurance Fund) will be absorbed by the one-time funds budgeted in the restricted general fund for their appropriate Full-Time Equivalent (FTE) staff.



Kent Kern, Superintendent of Schools

6/2/2021

Date



Kent Stephens, Deputy Superintendent

6/2/2021

Date

General Funds <u>Group Total Costs</u>	20-21	Not Cumulative 21-22	Not Cumulative 22-23
Teachers (SJTA)	\$ -	\$ 15,602,699	\$ (8,078,372)
General & Operations Support (CSEA)	-	-	-
Teamsters	-	-	-
Management (SJAA) & Board	-	896,873	(474,579)
Contracted Cabinet members	-	-	-
Certificated Supervisory (SJPEC)	-	-	-
Supervisors (SJSA)	-	-	-
Confidential & Unrepresented	-	297,537	(152,743)
Specialists Units	-	16,797,109	\$ (8,705,694)
Total	\$ -	\$ (8,625,668)	\$ 8,444,523
Less offsets	-	8,171,441	\$ (261,171)
Total impact to budget	\$ -	\$ 8,171,441	\$ (261,171)

## M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee 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(s) and is submitted to the Governing Board for public disclosure of the major provisions of the agreement(s) (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

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**Kent Kern, Superintendent of Schools**  
(Signature)

Date

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**Kent Stephens, Deputy Superintendent**  
Contact Person

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(916) 971-7237  
Phone

**After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 22, 2021 took action to approve the proposed agreements with SJTA, Unrepresented, Confidential, SJAA and Board Contract Cabinet members.**

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**President, Governing Board**  
(Signature)

Date

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-9  
**MEETING DATE:** 06/22/2021

**SUBJECT:** Salary Schedule Adjustments and One-Time, Off-Schedule Payment for SJAA, Cabinet, Confidential and Unrepresented Groups

CHECK ONE:  
For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Schools and Labor Relations

**ACTION REQUESTED:**

The superintendent is recommending that the board approve the salary schedule adjustments for the San Juan Administrators Association, Cabinet, Confidential and Unrepresented Units as outlined in the language below.

**RATIONALE/BACKGROUND:**

The superintendent is recommending that the San Juan Administrators Association salary schedule and Cabinet, Confidential and Unrepresented Unit salary schedules be amended to reflect a salary increase as follows:

Base salaries shall be increased by a total 3.55%, effective July 1, 2021.

The district shall provide a one-time off schedule payment, for members employed as of July 1, 2021, equal to 3.5% of each member's base salary. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.

These payments will be paid to the member no later than August 20, 2021. CalSTRS and CalPERS retirement will be withheld according to retirement requirements.

**ATTACHMENT(S):**

A: AB 1200 Public Disclosure Agreement

**PREVIOUS STAFF/BOARD ACTION**

Superintendent's Cabinet: 06/07/2021

Board of Education: 06/08/2021

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ See Below

Funding Source: One-Time revenue for one-time payment

Ongoing funded by LCFF, Unrestricted base, other restricted and

Unappropriated Fund Balance

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**FINANCIAL DATA:**

In accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449, Fiscal Services has prepared an analysis of the fiscal impact of the proposed agreement and has submitted it to the Sacramento County Office of Education. Costs to the General Fund beginning each year for the San Juan Administrators Association, Cabinet, Confidential and Unrepresented Group's agreements are: an increase of \$1,194,410 in 2021-2022, for which \$627,322 is off-set with one-time revenue and \$567,088 is ongoing. The ongoing increase of \$567,088 will continue into 2022-2023 and 2023-2024.

**PREPARED BY:** Jim Shoemake, Assistant Superintendent, Schools and Labor Relations 

**APPROVED BY:** Kent Kern, Superintendent of Schools 

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District:	San Juan Unified School District - General Fund
Name of Bargaining Units:	SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet members
Certificated, Classified, Other:	Certificated & Classified, Board Contracts

The proposed agreements cover the period beginning:	July 1, 2021	and ending:	June 30, 2023
	(date)		(date)

The Governing Board will act upon the proposed agreement(s) on:	June 22, 2021
	(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

#### A. Proposed Change in Compensation

Page 1a

	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6)	\$280,710,991	\$0	\$6,481,135	\$0
			0.00%	2.31%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$6,971,391	(\$6,971,391)
			0.00%	2.48%	0.00%
3	<b>Statutory Benefits</b> - STRS, PERS, FICA WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$81,989,482	\$0	\$2,980,422	(\$1,545,414)
			0.00%	3.64%	-1.88%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option, PEHP	\$63,214,928	\$0	\$364,161	(\$188,889)
			0.00%	0.58%	-0.30%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$425,915,401	\$0	\$16,797,109	(\$8,705,694)
			0.00%	3.94%	-2.04%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. <b>2019-20, 2020-21</b> and <b>2021-22</b> step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$2,503,864	\$0	\$0	\$71,245
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	4,056.52	4,056.52	2,289.04	2,289.04
8	<b>Total Compensation Average Cost per Employee</b>	\$104,995	\$0	\$7,338	(\$3,803)
			0.00%	6.99%	-3.62%

A. Proposed Change in Compensation-breakdown of amounts on page 1 General fund					
Compensation		Annual	Fiscal Impact of Proposed Agreement		
	Cost Prior to Proposed Agreement	Year 1	Year 2	Year 3	
		Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b> <b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$280,710,991	\$0	\$6,481,135	\$0	
Certificated Salaries - Object 1xxx - SF 0	\$159,622,527				
Certificated Salaries - Object 1xxx - Restricted	\$51,883,384				
<b>Classified</b> Salaries - Object 2xxx - SF 0	\$39,985,649				
<b>Classified</b> Salaries - Object 2xxx - Restricted	\$29,219,431				
Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - SF 0			\$5,015,718		
Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - Restricted			\$1,177,614		
Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - SF 0			\$199,886		
Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - Restricted			\$87,917		
Salary Increase Certificated Salaries - Object 1xxx - SF 0					
Salary Increase Certificated Salaries Object 1xxx - Restricted					
Other - Certificated Salaries - Object 1xxx - SF 0					
Other - Certificated Salaries - Object 1xxx - Restricted					
Other - <b>Classified</b> Salaries - Object 2xxx - SF 0					
Other - <b>Classified</b> Salaries - Object 2xxx - Restricted					
<b>2</b> <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$6,971,391	(\$6,971,391)	
One Time Payment - 3.5% Certificated - Object 1xxx - Restricted		\$0	\$6,646,587	(\$6,646,587)	
One Time Payment - Training, Orientations, Nurses stipend, Extra hours & Combo class stipend Certificated Salaries - Object 1xxx - Restricted			\$0		
One Time Payment - Classified Salaries - Object 2xxx - SF 0			\$0		
One Time Payment - 3.5% <b>Classified</b> Salaries - Object 2xxx - Restricted		\$0	\$324,804	(\$324,804)	
<b>3</b>					
Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%	
Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%	
Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$81,989,482	\$0	\$2,980,422	(\$1,545,414)	
Payroll costs SF 0	\$42,961,240				
Payroll costs-Restricted	\$39,028,243				
Salary Increase - Certificated payroll costs - SF 0		\$0	\$1,083,395	\$0	
Salary Increase - Certificated payroll costs - Restricted		\$0	\$254,365	\$0	
Salary Increase - <b>Classified</b> payroll costs - SF 0		\$0	\$67,541	\$0	
Salary Increase - <b>Classified</b> payroll costs - Restricted		\$0	\$29,707	\$0	
Salary Increase Other - Certificated payroll costs - SF0		\$0	\$0	\$0	
Salary Increase Other - Certificated payroll costs - Restricted		\$0	\$0	\$0	
Other - Certificated payroll costs - SF0		\$0	\$0	\$0	
Other - Certificated payroll costs - Restricted		\$0	\$0	\$0	
Other - <b>Classified</b> payroll costs - SF0		\$0	\$0	\$0	
Other - <b>Classified</b> payroll costs - Restricted		\$0	\$0	\$0	
One Time Payment - Certificated payroll costs - SF0			\$0		
One Time Payment - Certificated payroll costs - Restricted		\$0	\$1,435,663	(\$1,435,663)	
One Time Payment - <b>Classified</b> payroll costs - SF0			\$0		
One Time Payment- <b>Classified</b> payroll costs - Restricted		\$0	\$109,751	(\$109,751)	

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1	Year 2	Year 3
		Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
4	Health/Welfare Plans - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x,	\$63,214,928	\$0	\$364,161	(\$188,889)
<b>Unrestricted (SF 0)</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Health & Welfare -SF 0 Certificated - * See below for rates					
Health & Welfare -Restricted Certificated -* See below for rates					
Health & Welfare -SF 0 Classified - *See below for rates					
Health & Welfare - Restricted Classified -* See below for rates					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 0					
<b>Total Unrestricted</b>		<b>\$42,762,193</b>	<b>\$0</b>	<b>\$140,302</b>	<b>\$0</b>
<b>Restricted</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 3,5					
<b>Total Restricted</b>		<b>\$20,452,735</b>	<b>\$0</b>	<b>\$223,859</b>	<b>(\$188,889)</b>
5	<b>Total Compensation - Add Items 1 through 4</b>	\$425,915,401	\$0	\$16,797,109	(\$8,705,694)
6	<b>Step and Column - Related</b> to movement plus any changes due to settlement. This is a subset of Item No. 1	\$2,503,864		\$0	\$71,245
FTE - Using Jan 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.					
4,056.52					
4,056.52					
2,289.04					
2,289.04					

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - <b>Classified</b>	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%		0.90%	0.90%

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

On-going

**San Juan Teachers Association (SJTA) - Article 11 - Salary #11.01 - The parties agree to adopt the new salary schedule effective July 1, 2021 (Replaces Exhibit D1).**

*SJTA Article 11 - Salary #11.07: Early Childhood Education Salary Schedule - Exhibit F-1 shall be increased by 2%.*

*SJTA Article 11 - Salary #11.08: Adult Education Hourly Rates - Exhibit D-4 shall be increased by 2%.*

**Confidential Group, Unrepresented Specialists, San Juan Administrators Association (SJAA) and Cabinet (Salary Adjustments) - Parties agree that base salaries, stipends and hourly rates shall be increased by a total of 3.55% effective July 1, 2021.**

One-time off schedule payment

**SJTA** - For continuing members employed as of July 1, 2021, the district shall provide a one-time off schedule payment equal to 3.5 % of each member's base salary (Exhibits D-1-D-4 and F1) and stipends included in Contract (Exhibit D9) as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a members base compensation for the 2021-2022 school year.

**Confidential Group, Unrepresented Specialists, SJAA and Cabinet** - For members employed as of July 1, 2021, the district shall provide a one-time off schedule payment equal to 3.5% of each member's base salary. This one-time off schedule payment will not increase a members base compensation for the 2021-2022 school year. The one-time off schedule payment will be paid no later than August 20, 2021.

10. Were any additional steps, columns, or range added to the schedules? (If yes, please explain.)

*The SJTA adopted a new salary schedule effective July 1, 2021. This is a single schedule that incorporates longevity and covers Step 1 to Step 20 for all five columns.*

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

*The SJTA new salary schedule D1 is inclusive of a 3.55% on-going increase and longevity for certain members paid under this salary schedule.*

12. Does this bargaining unit have a negotiated cap for Health & Welfare benefits?

Yes  No

If yes, please describe the cap amount.

*Not applicable.*

- B. Proposed Negotiated Changes in other compensation and non-compensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.).

*Not applicable.*

- 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 on-going salary increase helps SJUSD with employee recruitment. As much as possible, program budgets will absorb cost increases. Unappropriated fund balance is the source of funding to accommodate the settlements until additional solutions are identified and approved.*

*The impact of the one-time additional payment is to compensate employees for the additional time and effort they have incurred in the transition to distance learning and then back to a hybrid model for in-person learning and then again changing up the learning model for in-person learning due to COVID-19 and the various stages of instruction in compliance with State requirements . There will be no financial impact on the different programs as one-time funds are being used to pay for this one-time expense.*

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

**CONTINGENCY LANGUAGE:**

*There was no contingency language in any of the agreements.*

**E. Will this agreement create or decrease deficit financing in the current or subsequent year(s)?** "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

**General Fund:** *The agreements do not affect spending or create deficit financing in the current year because the payments to employees do not occur until July 1, 2021. Deficit financing in unrestricted is expected to be created from the on-going salary adjustment from the agreements in the 2021-2022 fiscal. Deficit financing is not expected to be created from the one-time additional payment agreements in the 2021-2022 fiscal year. One-time funds are being used to pay for the one-time payments. In FY 2022-2023, deficit spending is decreased due to the reversal of one-time expenses. Fund balance is projected to be used until further budget solutions are identified and approved.*

**All Other Funds:** *Deficit financing will increase in the 2021-2022 fiscal year from the agreements. Fund balance is projected to be used until further budget solutions are identified and approved.*

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

*None known at this time.*

**G. Source of Funding for Proposed Agreement**

**1. Current Year**

*The proposed agreements have no effect on the current year.*

**2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?**

*The source of funding for the proposed agreements is one-time restricted revenues for the one-time payments. On-going costs will require the reduction of fund balance or other program costs.*

**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.)**

*This is a multi-year agreement with a single-year, one-time off schedule payment along with an on-going increase to base salaries, stipends and hourly rates. The sources of funding the one-time payments are restricted revenues. The sources of funding for the multi-year agreements are LCFF, program revenues, and the unappropriated fund balance until additional solutions are identified and approved.*

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

### Unrestricted SF0 General Fund

SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet

Enter Bargaining Unit/Group: members

	Column 1	Column 2	Column 3	Column 4
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	FY 2020-21 Proposed Budget after adjustments
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 365,550,111		\$ -	\$ 365,550,111
Remaining Revenues (8100-8799)	\$ 8,755,360		\$ -	\$ 8,755,360
<b>TOTAL REVENUES</b>	<b>\$ 374,305,471</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 374,305,471</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 159,622,527	\$ -	\$ -	\$ 159,622,527
Classified Salaries (2000-2999)	\$ 39,985,649	\$ -	\$ -	\$ 39,985,649
Employee Benefits (3000-3999)	\$ 85,723,433	\$ -	\$ -	\$ 85,723,433
Books and Supplies (4000-4999)	\$ 8,523,801	\$ -	\$ -	\$ 8,523,801
Services, Other Operating Expenses (5000-5999)	\$ 20,803,811		\$ -	\$ 20,803,811
Capital Outlay (6000-6999)	\$ 199,761		\$ -	\$ 199,761
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405		\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (7,630,345)		\$ -	\$ (7,630,345)
Other Adjustments			\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,239,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 308,239,042</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 66,066,429</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 66,066,429</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,727,872	\$ -	\$ -	\$ 3,727,872
CONTRIBUTIONS (8980-8999)	\$ (55,462,028)	\$ -	\$ -	\$ (55,462,028)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 6,876,529</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,876,529</b>
BEGINNING BALANCE	\$ 52,103,664	\$ -	\$ -	\$ 52,103,664
Prior-Year Adjustments/Restatements (9793/9795)	\$ (741,618)	\$ -		\$ (741,618)
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 58,238,575</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,238,575</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable Amounts:	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ -			\$ -
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds (9750-9760)	\$ -		\$ -	\$ -
Assigned Amounts	\$ 3,897,507	\$ -		\$ 3,897,507
<b>Unappropriated Amounts (9790)</b>	<b>\$ 43,284,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,284,852</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Restricted SF 3 & 5 General Fund**

SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet

**Enter Bargaining Unit/Group:** members

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 1,706,852		\$ -	\$ 1,706,852
Remaining Revenues (8100-8799)	\$ 150,559,778		\$ -	\$ 150,559,778
<b>TOTAL REVENUES</b>	<b>\$ 152,266,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,266,630</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 58,508,932	\$ -	\$ -	\$ 58,508,932
Classified Salaries (2000-2999)	\$ 29,977,799	\$ -	\$ -	\$ 29,977,799
Employee Benefits (3000-3999)	\$ 61,219,549	\$ -	\$ -	\$ 61,219,549
Books and Supplies (4000-4999)	\$ 37,430,155	\$ -	\$ -	\$ 37,430,155
Services, Other Operating Expenses (5000-5999)	\$ 11,396,709		\$ -	\$ 11,396,709
Capital Outlay (6000-6999)	\$ 697,783		\$ -	\$ 697,783
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 6,831,501		\$ -	\$ 6,831,501
Other Adjustments	\$ 2,351,628		\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 208,414,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 208,414,056</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (56,147,426)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (56,147,426)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 6,918,848		\$ -	\$ 6,918,848
CONTRIBUTIONS (8980-8999)	\$ 55,462,028	\$ -	\$ -	\$ 55,462,028
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (7,604,246)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,604,246)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 26,222,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,222,769</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ 741,618			\$ 741,618
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 19,360,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,360,141</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts			\$ -	\$ -
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)			\$ -	\$ -
Committed Funds	\$ -		\$ -	\$ -
Assigned Amounts		\$ -	\$ -	\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Combined General Fund**

SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet

**Enter Bargaining Unit/Group:** members

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 367,256,963	\$ -	\$ -	\$ 367,256,963
Remaining Revenues (8100-8799)	\$ 159,315,138	\$ -	\$ -	\$ 159,315,138
<b>TOTAL REVENUES</b>	<b>\$ 526,572,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 526,572,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 218,131,459	\$ -	\$ -	\$ 218,131,459
Classified Salaries (2000-2999)	\$ 69,963,448	\$ -	\$ -	\$ 69,963,448
Employee Benefits (3000-3999)	\$ 146,942,982	\$ -	\$ -	\$ 146,942,982
Books and Supplies (4000-4999)	\$ 45,953,956	\$ -	\$ -	\$ 45,953,956
Services, Other Operating Expenses (5000-5999)	\$ 32,200,520	\$ -	\$ -	\$ 32,200,520
Capital Outlay (6000-6999)	\$ 897,544	\$ -	\$ -	\$ 897,544
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405	\$ -	\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (798,844)	\$ -	\$ -	\$ (798,844)
Other Adjustments	\$ 2,351,628	\$ -	\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 516,653,098</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 516,653,098</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 9,919,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,919,003</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 10,646,720	\$ -	\$ -	\$ 10,646,720
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (727,717)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (727,717)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 78,326,433</b>			<b>\$ 78,326,433</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 77,598,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,598,716</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				\$ -
Nonspendable Amounts	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds	\$ -	\$ -		\$ -
Assigned Amounts	\$ 3,897,507	\$ -	\$ -	\$ 3,897,507
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$ 43,284,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,284,852</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>			<b>2.00%</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Combined General Fund**

SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet

Enter Bargaining Unit/Group: members

	<b>FY 2020-21</b> <b>Proposed Budget after adjustments</b>	<b>FY 2021-22</b> <b>Certificated &amp; Classified, Board Contracts</b>	<b>FY 2022-23</b> <b>Second Subsequent Year</b>
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$367,256,963	\$382,665,618	\$389,192,138
Remaining Revenues (8100-8799)	\$159,315,138	\$114,424,076	\$107,999,882
<b>TOTAL REVENUES</b>	<b>\$526,572,101</b>	<b>\$497,089,694</b>	<b>\$497,192,020</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$218,131,459	\$214,909,269	\$208,208,645
Classified Salaries (2000-2999)	\$69,963,448	\$72,670,617	\$72,909,184
Employee Benefits (3000-3999)	\$146,942,982	\$158,455,218	\$164,796,687
Books and Supplies (4000-4999)	\$45,953,956	\$64,199,967	\$24,115,699
Services, Other Operating Expenses (5000-5999)	\$32,200,520	\$32,520,074	\$29,229,578
Capital Outlay (6000-6999)	\$897,544	\$4,432,600	\$73,000
Other Outgo (7100-7299) (7400-7499)	\$1,010,405	\$1,010,455	\$1,010,455
Direct Support/Indirect Cost (7300-7399)	(\$798,844)	(\$1,292,385)	(\$1,218,518)
Other Adjustments	\$2,351,628	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$516,653,098</b>	<b>\$546,905,815</b>	<b>\$499,124,730</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$9,919,003</b>	<b>-\$49,816,121</b>	<b>-\$1,932,710</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$10,646,720	\$11,697,521	\$4,227,628
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$727,717)</b>	<b>(\$61,513,642)</b>	<b>(-\$6,160,338)</b>
<b>BEGINNING BALANCE</b>	<b>\$78,326,433</b>	<b>\$77,598,716</b>	<b>\$80,335,993</b>
Prior-Year Adjustments/Restatements (9793/9795)/ Update to Estimated actuals		\$64,250,919	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$77,598,716</b>	<b>\$80,335,993</b>	<b>\$74,175,655</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts	\$500,000	\$500,000	\$500,000
Reserved Amounts (9711-9740)	\$19,360,141	\$19,893,934	\$13,515,952
Reserved for Economic Uncertainties (9770)	\$10,556,216	\$11,173,429	\$10,158,205
Committed Funds	\$0	\$0	\$0
Assigned Amounts	\$3,897,507	\$6,255,367	\$9,046,984
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$43,284,852</b>	<b>\$42,513,263</b>	<b>\$40,954,514</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.02%</b>

**J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES****1. State Reserve Standard**

		<b>2020-21 Projected Year Totals - Budget</b>	<b>2021-22 Multi-Year Projection</b>	<b>2022-23 Multi-Year Projection</b>
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 527,299,818	\$ 558,603,336	\$ 503,352,358
b.	State Standard Minimum Reserve Percentage for this District ( <u>2%</u> ) enter percentage:	2%	2%	2%
c.	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)	\$ 10,545,996	\$ 11,172,067	\$ 10,067,047

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 10,556,216	\$ 11,173,429	\$ 10,158,205
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 43,284,852	\$ 42,513,263	\$ 40,954,514
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriate Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 53,841,068	\$ 53,686,692	\$ 51,112,719
h.	Reserve for Economic Uncertainties Percentage	2.00%	2.00%	2.02%

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

<b>2020-21</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2021-22</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2022-23</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

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

**5. If the total amount of the adjustment in Column 2 on Page 4c does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1a (i.e., increase was partially budgeted), explain the variance below:**

*Total amount of the adjustment in Column 2 on Page 4c is: \$ -*

*Total Compensation Increase in Section A, Line 5, Page 1a is: \$ -*

*Variance \$ -*

*Net increase contribution to Restricted Repair Maintenance Account (RRMA) \$ -*

*Amount budgeted in object code 4xxx in Restricted General Fund to offset the increased cost \$ -*

**6. Please include any additional comments and explanation of Page 5 if necessary:**

The budget reflected for FY 2021-22 and FY 2022-23 on page 5 is based on the budget that is being presented to the board for public disclosure on June 8, 2021 which includes the adjustments for the settled concessions.

## K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

### COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT LOCAL CONTROL FUNDING

(a) Current-Year Local Control Funding per ADA( line 19 below):	\$ 9,746
(b) Prior-Year Base Funding per ADA (line 20 below)	\$ 9,786
(c) Amount of Current-Year Increase: (a) minus (b)	\$ (40)
(d) Percentage Increase in Base LCFF per ADA: (c) divided by (b)	-0.41%
(e) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1)	0.00%

1 K-3 CSR	6,361,740
2 EIA	4,398,886
3 Other State categorical	24,749,916
4 Transportation	5,230,781
5 Targeted Instructional Improvement Grant (TIIG)	2,350,261
6 Total LCFF Categoricals	\$ 43,091,584
7 2012-13 Rev Limit funding per ADA	\$ 5,303.79
8 Actual or Estimated funded ADA	37,509.32
Current year ADA x 2012-13 Rev Limit funding per ADA (Rows 7 x 8)	198,941,556
10 Prior year gap funding	\$ 12,630,041
11 Prior year gap funding per ADA	336.72
Total of all prior years gap funding adjusted for current year ADA	112,398,928
13 Adjusted Funding Floor (Rows 6 + 9 + 12)	\$ 354,432,068
14 LCFF funding target	\$ 365,550,111
15 Funding GAP (Rows 14-13)	\$ 11,118,043
16 LCFF Statewide funding GAP %	100.00%
17 LCFF Growth (Rows 15 x 16)	\$ 11,118,043
18 LCFF Funding (Rows 13 + 17)	\$ 365,550,111
19 LCFF revenue per ADA (Rows 18 / 8)	\$ 9,746
20 Prior year funding per ADA	\$ 9,786
21 Per ADA change from Prior year (Rows 19 - 20)	\$ (40)
22 Growth Increase % (Rows 21 / 20)	-0.41%

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: *San Juan Unified School District - Adult Education Fund*

Name of Bargaining Units: *SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet members*

Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date) (date)

The Governing Board will act upon the proposed agreement(s) on: **June 22, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

Page 1 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement			
		Cost Prior to	Year 1	Year 2	
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799	\$0	\$14,494	\$0
			0.00%	1.02%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
3	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$394,350	\$0	\$3,130	\$0
			0.00%	0.79%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$238,452	\$0	\$0	\$0
			0.00%	0.00%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$17,624	\$0
			0.00%	0.86%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$12,099	\$0	\$0	\$159
7	<b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	24.71	24.71	9.51	9.51
8	<b>Total Compensation Average Cost per Employee</b>	\$83,165	\$0	\$1,853	\$0
			0.00%	2.23%	0.00%
9	<b>Total Salary Compensation</b>	\$1,421,799	\$0	\$14,494	\$0
	<b>Total Salary Compensation %</b>		<b>Total Salary Compensation %</b>		<b>0.00%</b>

<b>A. Proposed Change in Compensation for Adult Education Fund</b>					
Page 2 (Other Funds Section)					
	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799.00	\$0.00	\$14,494.00	\$0.00
	Certificated Salaries - Object 1xxx	\$1,125,540		\$0	\$0
	<b>Classified</b> Salaries - Object 2xxx	\$296,259		\$0	\$0
	Salary Increase Certificated Salaries <b>SJTA 2%</b> - Object 1xxx			\$14,494	
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx			\$0	\$0
	Salary Increase <b>Classified</b> Salaries Object 2xxx				
	Other - Certificated Salaries - Object 1xxx			\$0	
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
	One Time Payment -Certificated Salaries - Object 1xxx		\$0	\$0	\$0
	One Time Payment - Classified Salaries - Object 2xxx -		\$0		\$0
3					
	Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	<b>Statutory Benefits</b> - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$394,350	\$0	\$3,130	\$0
	Certificated Payroll costs	\$262,521	\$0	\$0	\$0
	Classified Payroll costs	\$131,830	\$0	\$0	
	Salary Increase - Certificated payroll costs		\$0	\$3,130	
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$0	
	One Time Payment - Certificated payroll costs		\$0	\$0	\$0
	One Time Payment - <b>Classified</b> payroll costs				\$0
4	<b>Health/Welfare Plans</b> - Medical,dental/vision, life insurance, retiree h&w, lt sick leave, cash	\$238,452	\$0	\$0	\$0
	Medical/Dental/VSP - Object 340x	\$192,835			
	Life Insurance - Object 395x	\$1,688	\$0	\$0	
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$43,929	\$0	\$0	\$0
	Post Employment Health Plan (PEHP) Object 3751 (SJTA only)				
			\$	- \$	-
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$17,624	\$0
6	<b>Step and Column - Related to movement plus any changes due to settlement.</b> This is a subset of Item No. 1	\$12,099	\$0	\$0	\$159
				\$0	
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed	24.71	24.71	9.51	9.51

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.70%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

### *Adult Ed Fund-Unrestricted & Restricted*

SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet

Enter Bargaining Unit/Group: members

	Column 1  FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	Column 2  Certificated & Classified, Board Contracts	Column 3  Other Revisions, including proposed budget revision	Column 4  FY 2020-21 Proposed Budget after adjustments
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 3,502,101		\$ -	\$ 3,502,101
<b>TOTAL REVENUES</b>	<b>\$ 3,502,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,502,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,125,540	\$ -	\$ -	\$ 1,125,540
Classified Salaries (2000-2999)	\$ 296,259	\$ -	\$ -	\$ 296,259
Employee Benefits (3000-3999)	\$ 632,802	\$ -	\$ -	\$ 632,802
Books and Supplies (4000-4999)	\$ 526,425		\$ -	\$ 526,425
Services, Other Operating Expenses (5000-5999)	\$ 1,016,989		\$ -	\$ 1,016,989
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 68,038		\$ -	\$ 68,038
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,666,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,666,053</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (163,952)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (163,952)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 90,300		\$ -	\$ 90,300
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (254,252)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (254,252)</b>
BEGINNING BALANCE	\$ 1,733,310			\$ 1,733,310
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,479,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,479,058</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -			
Restricted	\$ 1,437,968	\$ -		\$ 1,437,968
Reserved for Economic Uncertainties (9770)	\$ -			
Committed	\$ -			
Assigned	\$ 41,090			\$ 41,090
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 4 (Other Funds Section)

### Adult Education Fund

*SJAA, Unrepresented, Confidential, SJTA, Board Contracted*

Enter Bargaining Unit/Group: Cabinet members

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$3,502,101	\$3,496,985	\$3,496,985
<b>TOTAL REVENUES</b>	<b>\$3,502,101</b>	<b>\$3,496,985</b>	<b>\$3,496,985</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$1,125,540	\$1,104,054	\$1,091,298
Classified Salaries (2000-2999)	\$296,259	\$311,649	\$314,454
Employee Benefits (3000-3999)	\$632,802	\$700,741	\$749,060
Books and Supplies (4000-4999)	\$526,425	\$194,750	\$176,503
Services, Other Operating Expenses (5000-5999)	\$1,016,989	\$1,029,113	\$1,012,238
Capital Outlay (6000-6999)	\$0	-\$377	-\$377
Other Outgo (7100-7299) (7400-7499)	\$0	\$93,099	\$92,722
Direct Support/Indirect Cost (7300-7399)			
	\$68,038	\$56,825	\$56,825
Other Adjustments	\$0		
<b>TOTAL EXPENDITURES</b>	<b>\$3,666,053</b>	<b>\$3,489,854</b>	<b>\$3,492,723</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(\$163,952)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$0</b>		
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$90,300</b>	<b>\$ -</b>	<b>\$0</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$254,252)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>BEGINNING BALANCE</b>	<b>\$1,733,310</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$413,985	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>	<b>\$1,904,436</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$0		
Restricted	\$1,437,968	\$1,900,174	\$1,904,436
Reserved for Economic Uncertainties	\$0		
Committed	\$0		
Assigned	\$41,090		
Reserve for Economic Uncertainties Percentage	0.00%	0.00%	0.00%
	\$0	\$0	\$0

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: *San Juan Unified School District - Child Development Fund*

Name of Bargaining Units: *SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet members*

Certificated, Classified, Other: *Certificated & Classified, Board Contracts*

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date) (date)

The Governing Board will act upon the proposed agreement(s) on: **June 22, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

Page 4 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2
		Proposed Agreement <small>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</small>	Increase (Decrease)	Increase (Decrease)
1 <b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295		\$0	\$164,393
			0.00%	1.32%
2 <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0		\$0	\$0
			0.00%	0.00%
<b>Description of other compensation</b>				
3 <b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$3,804,518		\$0	\$35,509
			0.00%	0.93%
4 <b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$474,788		\$0	\$4,274
			0.00%	0.90%
5 <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$16,743,602		\$0	\$204,176
			0.00%	1.22%
6 <b>Step and Column - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1</b>	\$111,178		\$0	\$1,799
7 <b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	279.64		279.64	143.42
8 <b>Total Compensation Average Cost per Employee</b>	\$59,875		\$0	\$1,424
			0.00%	2.38%
9 <b>Total Salary Compensation</b>	\$12,464,295		\$0	\$164,393
<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

**A. Proposed Change in Compensation for Child Development Fund**

Page 5 (Other Funds Section)

Compensation		Annual	Fiscal Impact of Proposed Agreement		
			Cost Prior to	Year 1	Year 2
	Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23	
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295	\$0	\$164,393	\$0
	Certified Salaries - Object 1xxx	\$8,240,661			
	<b>Classified</b> Salaries - Object 2xxx	\$4,223,634			
	Salary Increase Certified Salaries SJTA Only 2.0% Object 1xxx			\$160,144	
	Salary Increase Certified Salaries 3.55% - Object 1xxx			\$4,249	
	Other - Certified Salaries - Object 1xxx				
	Salary Increase <b>Classified</b> - Object 2xxx				
	Other - <b>Classified Salaries</b> - Object 2xxx				
<b>2</b>	<b>Other Compensation</b>	\$0	\$0	\$0	\$0
	One Time Payment -Certified Salaries - Object 1xxx			\$0	
	One Time Payment- <b>Classified</b> Salaries - Object 2xxx				
<b>3</b>	Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	<b>Statutory Benefits</b> - STRS, PERS, FICA,WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$3,804,518	\$0	\$35,509	\$0
	Certificated payroll costs	\$2,546,848			
	<b>Classified</b> payroll costs	\$1,257,671			
	Salary Increase 2.0% - Certificated payroll costs		\$0	\$34,591	
	Salary Increase 3.55% - Other Certificated payroll costs		\$0	\$918	
	Other - Certificated payroll costs		\$0	\$0	
	Salary Increase <b>Classified</b> payroll costs				
	Other - <b>Classified</b> payroll costs			\$0	
	One Time Payment - 2% payroll costs(No PERS)		\$0	\$0	
	One Time Payment - <b>Classified</b> payroll costs		\$0	\$0	\$0
<b>A. Proposed Change in Compensation for Child Development Fund</b>				\$0	\$0
Page 6 (b) (Other Funds Section)					
<b>4</b>	Health/Welfare Plans - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$474,788	\$0	\$4,274	\$0
	Medical/Dental/VSP - Object 340x				
	Life Insurance - Object 395x	\$21,247	\$0	\$0	
	<i>Retiree H&amp;W &amp; Long-term Sick Leave - * See below for rates</i>	\$453,541	\$0	\$4,274	
	Post Employment Health Plan (PEHP) Object 3751 (SJTA only)	\$0	\$0	\$0	
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$16,743,602	\$0	\$204,176	\$0
<b>6</b>	<b>Step and Column - Related to movement plus any changes due to settlement. This is a subset of Item No. 1</b>	\$111,178	\$0	\$0	\$1,799
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	279.64	279.64	143.42	143.42

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%	0.00%	0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%	0.00%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

### *Child Development Fund-Unrestricted & Restricted*

SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet

Enter Bargaining Unit/Group: members

	Column 1 <b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Column 2 Certificated & Classified, Board Contracts	Column 3 Other Revisions, including proposed budget revision	Column 4 <b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042		\$ -	\$ 20,768,042
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,768,042</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ -	\$ -	\$ 8,240,661
Classified Salaries (2000-2999)	\$ 4,223,634	\$ -	\$ -	\$ 4,223,634
Employee Benefits (3000-3999)	\$ 7,602,518	\$ -	\$ -	\$ 7,602,518
Books and Supplies (4000-4999)	\$ 4,080,521	\$ -	\$ -	\$ 4,080,521
Services, Other Operating Expenses (5000-5999)	\$ 427,183		\$ -	\$ 427,183
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599		\$ -	\$ 850,599
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,425,116</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,657,074)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -	\$ 2,915,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -		\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,742,074)</b>
BEGINNING BALANCE	\$ 2,558,674			\$ 2,558,674
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 816,600</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -		\$ -	\$ -
Restricted	\$ 536,411		\$ -	\$ 536,411
Reserved for Economic Uncertainties (9770)	\$ 280,189	\$ -		\$ 280,189
Committed	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 4 (Other Funds Section)

### Child Development Fund

**SJAA, Unrepresented, Confidential, SJTA, Board Contracted**

Enter Bargaining Unit/Group: Cabinet members

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	Certificated & Classified, Board Contracts	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042	\$ 20,167,285	\$ 25,420,369
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ 20,167,285</b>	<b>\$ 25,420,369</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ 8,928,828	\$ 9,007,708
Classified Salaries (2000-2999)	\$ 4,223,634	\$ 4,579,317	\$ 4,620,532
Employee Benefits (3000-3999)	\$ 7,602,518	\$ 8,982,931	\$ 9,523,466
Books and Supplies (4000-4999)	\$ 4,080,521	\$ 1,161,886	\$ 1,159,823
Services, Other Operating Expenses (5000-5999)	\$ 427,183	\$ 264,344	\$ 264,344
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599	\$ 852,124	\$ 864,680
Other Adjustments	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ 24,769,430</b>	<b>\$ 25,440,553</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ (4,602,145)</b>	<b>\$ (20,184)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -	\$ 4,469,893	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ (132,252)</b>	<b>\$ (20,184)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,558,674</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ (38,517)	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>	<b>\$ 625,647</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -	\$ -	\$ -
Restricted	\$ 536,411	\$ 645,831	\$ 625,647
Reserved for Economic Uncertainties	\$ 280,189	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -
Unappropriated Amounts - Unrestricted (9790)	\$ -		
Reserve for Economic Uncertainties Percentage	1.10%	0.00%	0.00%

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: *San Juan Unified School District - Cafeteria Fund*

Name of Bargaining Units: *SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet members*

Certificated, Classified, Other:	Certificated & Classified, Board Contracts		
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The proposed agreements cover the period beginning:	July 1, 2021	and ending:	June 30, 2023
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(date)	(date)
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The Governing Board will act upon the proposed agreement(s) on:	June 22, 2021
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(date)
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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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

#### A. Proposed Change in Compensation

##### Page 5 (Other Funds Section)

	Compensation	Annual	Fiscal Impact of Proposed Agreement			
			Cost Prior to	Year 1	Year 2	
			Proposed Agreement	Increase (Decrease)	Increase (Decrease)	
			FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$4,101	\$0	
				0.00%	0.09%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0	
				0.00%	0.00%	0.00%
	<b>Description of other compensation</b>					
3	<b>Statutory Benefits</b> - STRS, PERS, FICA WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$1,250,031	\$0	\$1,386	\$0	
				0.00%	0.11%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$1,952,735	\$0	\$203	\$0	
				0.00%	0.01%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$5,690	\$0	
				0.00%	0.07%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$39,636	\$0	\$0	\$49	
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	158.59	158.59	1.00	1.00	
8	<b>Total Compensation Average Cost per Employee</b>	\$48,215	\$0	\$5,690	\$0	
				0.00%	11.80%	0.00%
9	<b>Total Salary Compensation</b>	\$4,443,682	\$0	\$4,101	\$0	
	<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>	

**A. Proposed Change in Compensation for Cafeteria Fund**

**Page 6 (Other Funds Section)**

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$4,101	\$0
	Classified Salaries - Object 2xxx	\$4,443,682			
	Salary Increase <b>Certificated</b> Salaries - Object 2xxx				
	Salary Increase <b>Classified 3.55%</b> - Object 2xxx			\$4,101	
	Other - <b>Classified</b> Salaries - Object 2xxx -				
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$0	\$0
	One Time Payment 2% - Other <b>Classified</b> Salaries - Object 2xxx		\$0	\$0	
<b>3</b>	Statutory Benefit - Certificated Rates				
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$1,250,031	\$0	\$1,386	\$0
	Classified payroll costs	\$1,250,031			
	Salary Increase - Certificated payroll costs				
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$1,386	
	One Time Payment - Certificated payroll costs				
	One Time Payment - <b>other Classified</b> payroll costs		\$0	\$0	
<b>4</b>	<b>Health/Welfare Plans</b> - medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$1,952,735	\$0	\$203	\$0
	Medical/Dental/VSP - Object 340x	\$1,724,486			
	Life Insurance - Object 395x	\$8,287			
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$219,962	\$0	\$203	
	Cash Option - Object 391x				
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$5,690	\$0
<b>6</b>	<b>Step and Column</b> - Related to movement plus any changes due to settlement. This is a subset of Item No. 1	\$39,636	\$0	\$0	\$49
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	158.59	158.59	1.00	1.00
	* Rates:			* Rates:	FY 2022-23
	Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
	Health & Welfare	4.00%	4.00%	4.00%	7.50%
	Step & Column - Certificated				
	Step & Column - <b>Classified</b>	0.90%	0.85%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 7 (Other Funds Section)

### Cafeteria Fund - Unrestricted & Restricted

**SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet**

**Enter Bargaining Unit/Group:** *members*

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807		\$ -	\$ 5,882,807
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,882,807</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -		\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ -	\$ -	\$ 4,443,682
Employee Benefits (3000-3999)	\$ 3,202,767	\$ -	\$ -	\$ 3,202,767
Books and Supplies (4000-4999)	\$ 3,568,620		\$ -	\$ 3,568,620
Services, Other Operating Expenses (5000-5999)	\$ 711,730		\$ -	\$ 711,730
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435		\$ -	\$ 393,435
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,320,234</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,437,427)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 3,675,000		\$ -	\$ 3,675,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 7,775		\$ -	\$ 7,775
CONTRIBUTIONS (8980-8999)			\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,770,202)</b>
BEGINNING BALANCE	\$ 4,002,887			\$ 4,002,887
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,232,685</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ 297,410			\$ 297,410
Restricted	\$ 935,275	\$ -	\$ -	\$ 935,275
Reserved for Economic Uncertainties (9770)	\$ -		\$ -	\$ -
Committed	\$ -		\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Cafeteria Fund

*SJAA, Unrepresented, Confidential, SJTA, Board Contracted*

Enter Bargaining Unit/Group: Cabinet members

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807	\$ 14,160,214	\$ 17,507,849
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ 14,160,214</b>	<b>\$ 17,507,849</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ 5,191,788	\$ 5,188,856
Employee Benefits (3000-3999)	\$ 3,202,767	\$ 3,619,417	\$ 3,813,023
Books and Supplies (4000-4999)	\$ 3,568,620	\$ 6,406,616	\$ 7,333,496
Services, Other Operating Expenses (5000-5999)	\$ 711,730	\$ 746,424	\$ 751,222
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435	\$ 373,798	\$ 455,230
Other Adjustments	\$ -		
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ 16,338,043</b>	<b>\$ 17,541,827</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ (2,177,829)</b>	<b>\$ (33,978)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 3,675,000</b>	<b>\$ 3,175,000</b>	<b>\$ 175,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 7,775</b>	<b>\$ 7,983</b>	<b>\$ 7,775</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ 989,188</b>	<b>\$ 133,247</b>
<b>BEGINNING BALANCE</b>	<b>\$ 4,002,887</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 778,127	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>	<b>\$ 3,133,247</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ 297,410	\$ 361,534	\$ 361,534
Restricted	\$ 935,275	\$ 2,638,466	\$ 2,771,713
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Reserve for Economic Uncertainties Percentage	0.00%		

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

*San Juan Unified School District - Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds*

Name of School District:	<b>SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet members</b>	
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Name of Bargaining Units:	<b>SJAA, Unrepresented, Confidential, SJTA, Board Contracted Cabinet members</b>	
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Certificated, Classified, Other:	<b>Certificated &amp; Classified, Board Contracts</b>	
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The proposed agreements cover the period beginning:	July 1, 2021	and ending:	June 30, 2023
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The Governing Board will act upon the proposed agreement(s) on:	(date)	(date)
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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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

**Page 8 (Other Funds Section)**

Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)
		FY 2020-21 2nd Interim <b>3/9/2021 Board Approved</b> <b>Including prior AB 1200's submitted</b>		
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$2,039,608	\$0	\$25,833
			<b>0.00%</b>	<b>1.27%</b>
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0
			<b>0.00%</b>	<b>0.00%</b>
	<b>Description of other compensation</b>			
<b>3</b>	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$799,004	\$0	\$8,728
			<b>0.00%</b>	<b>1.09%</b>
<b>4</b>	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$377,716	\$0	\$1,279
			<b>0.00%</b>	<b>0.34%</b>
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$3,216,328	\$0	\$35,840
			<b>0.00%</b>	<b>1.11%</b>
<b>6</b>	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$18,193	\$0	\$0
				\$311
<b>7</b>	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	22.12	22.12	6.02
				<b>6.02</b>
<b>8</b>	<b>Total Compensation Average Cost per Employee</b>	\$145,404	\$0	\$5,953
			<b>0.00%</b>	<b>4.09%</b>
<b>9</b>	<b>Total Salary Compensation</b>	\$2,039,608	\$0	\$25,833
			<b>Total Salary Compensation %</b>	<b>0.00%</b>

A. Proposed Change in Compensation for : Page 9 (Other Funds Section)		Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds			
Compensation	Annual	Fiscal Impact of Proposed Agreement			
	Cost Prior to	Year 1	Year 2	Year 3	
	Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	
		Certificated & Classified, Board Contracts	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b> <b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$2,039,608	\$0	\$25,833	\$0	
Certificated Salaries - Object 1xxx	\$0				
Classified Salaries - Object 2xxx	\$2,039,608				
Salary Increase Certificated Salaries - Object 1xxx		\$0	\$0		
Salary Increase Classified Salaries - 3.55% - Object 2xxx		\$0	\$25,833		
Other -Certificated Salaries - Object 1xxx				\$0	
Other - Classified Salaries - Object 2xxx		\$0	0		
<b>2</b> <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0	
One-Time Payment-Certificated Salaries-Object 1xxx		\$0	\$0		
One-Time PaymentClassified Salaries-Object 2xxx				\$0	
<b>3</b> <b>Statutory Benefit - Certificated Rates</b>	19.60%	19.60%	21.60%	22.75%	
Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%	
<b>Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&amp;W &amp; Long-term Sick Leave included in section 4)</b>	\$799,004	\$0	\$8,728	\$0	
Certificated Payroll costs	\$0				
Classified Payroll costs	\$799,004				
Salary Increase - Certificated payroll costs	\$0	\$0	\$0		
Salary Increase - Classified payroll costs	\$0	\$0	\$8,728		
One Time Payment-Certificated payroll costs		\$0	\$0		
One Time Payment-Classified payroll costs		\$0	\$0		
Other-Certificated payroll costs				\$0	
Other-Classified payroll costs				\$0	\$0
<b>4</b> <b>Health/Welfare Plans -</b> medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$377,716	\$0	\$1,279	\$0	
Medical/Dental/VSP - Object 340x	\$275,173		\$0	\$0	
Life Insurance - Object 395x	\$1,493				
Retiree H&W & Long-term Sick Leave - * See below for rates	\$101,050	\$0	\$1,279	\$0	
Cash Option - Object 391x					
<b>5</b> <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$3,216,328	\$0	\$35,840	\$0	
<b>6</b> <b>Step and Column - Related to movement plus any changes due to settlement.</b> This is a subset of Item No. 1	\$18,193		\$0	\$311	
FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	22.12	22.12	6.02	6.02	

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - Classified	0.90%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 10 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds

**SJAA, Unrepresented, Confidential, SJTA, Board Contracted**

Enter Bargaining Unit/Group: Cabinet members

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)			\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790		\$ -	\$ 296,083,790
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,083,790</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ -	\$ -	\$ 2,039,608
Employee Benefits (3000-3999)	\$ 905,037	\$ -	\$ -	\$ 905,037
Books and Supplies (4000-4999)	\$ 889,556		\$ -	\$ 889,556
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603		\$ -	\$ 25,873,603
Capital Outlay (6000-6999)	\$ 157,875,226		\$ -	\$ 157,875,226
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ -	\$ -
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,583,030</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,500,760</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 88,234,983		\$ -	\$ 88,234,983
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,141,743		\$ -	\$ 3,141,743
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>
BEGINNING BALANCE	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)				
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>		
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable				\$ -
Restricted	\$ 159,120,281	\$ -		\$ 159,120,281
Reserved for Economic Uncertainties (9770)	\$ -			\$ -
Committed	\$ -			\$ -
Assigned	\$ -	\$ -		\$ -
Restricted Net Position	\$ -			\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>			<b>\$ 34,473,719</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities & Self Insurance Funds

*SJAA, Unrepresented, Confidential, SJTA, Board Contracted*

Enter Bargaining Unit/Group: Cabinet members

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790	\$ 105,556,899	\$ 105,794,267
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ 105,556,899</b>	<b>\$ 105,794,267</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ 1,368,016	\$ 1,380,096
Employee Benefits (3000-3999)	\$ 905,037	\$ 814,320	\$ 650,066
Books and Supplies (4000-4999)	\$ 889,556	\$ 16,401	\$ 17,024
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603	\$ 26,097,378	\$ 26,105,080
Capital Outlay (6000-6999)	\$ 157,875,226	\$ 81,708,669	\$ 69,752,369
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ 88,234,983	\$ 88,362,547
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ 0
Other Adjustments	\$ -		\$ 0
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ 198,239,767</b>	<b>\$ 186,267,182</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ (92,682,868)</b>	<b>(\$80,472,915)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 88,234,983</b>	<b>\$ 4,391,411</b>	<b>\$ 104,000,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 3,141,743</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ (88,291,457)</b>	<b>\$ 23,527,085</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 31,383,023	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>	<b>\$ 160,212,651</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -		
Restricted	\$ 159,120,281	\$ 102,211,847	\$ 125,738,932
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Restricted Net Position	\$ -	\$ -	\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

**L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICTS ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT**

The disclosure document must be signed by the district Superintendent and Chief Financial Officer at the time of public disclosure.

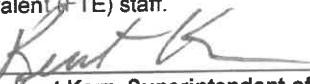
In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Deputy Superintendent of San Juan Unified School District (District), hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreements between the District and SJTA, Unrepresented, Confidential, SJAA and Board Contracted Cabinet members during the term of the agreement from July 1, 2021 to June 30, 2023 or later.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

General Fund <u>Budget Adjustment Categories:</u>	20-21	21-22	22-23
	<b>Budget Adjustment Increase (Decrease)</b>		
Revenues/Other Financing Sources	\$0	\$0	\$0
Expenditures/Other Financing Uses*	\$0	\$ 8,171,441	\$ (261,171)
Ending Balance Increase (Decrease)	\$0	\$ (8,171,441)	\$ 261,171
* (includes budget offsets, if any)			

(No budget revisions necessary)

The one-time cost for the Other Funds (Adult Ed, Cafeteria, Child Development, Deferred Maintenance/Building Funds, and Self Insurance Fund) will be absorbed by the one-time funds budgeted in the restricted general fund for their appropriate Full-Time Equivalent FTE staff.

  
\_\_\_\_\_  
Kent Kern, Superintendent of Schools

6/2/2021

Date

  
\_\_\_\_\_  
Kent Stephens, Deputy Superintendent

6/2/2021

Date

General Funds <u>Group Total Costs</u>	20-21	Not Cumulative 21-22	Not Cumulative 22-23
Teachers (SJTA)	\$ -	\$ 15,602,699	\$ (8,078,372)
General & Operations Support (CSEA)	-	-	-
Teamsters	-	-	-
Management (SJAA) & Board Contracted Cabinet members	-	896,873	(474,579)
Certificated Supervisory (SJPEC)	-	-	-
Supervisors (SJS)	-	-	-
Confidential & Unrepresented Specialists Units	-	297,537	(152,743)
Total	\$ -	\$ 16,797,109	\$ (8,705,694)
Less offsets	-	(8,625,668)	\$ 8,444,523
Total impact to budget	\$ -	\$ 8,171,441	\$ (261,171)

## M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee 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(s) and is submitted to the Governing Board for public disclosure of the major provisions of the agreement(s) (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

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**Kent Kern, Superintendent of Schools**  
(Signature)

Date

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**Kent Stephens, Deputy Superintendent**  
Contact Person

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(916) 971-7237  
Phone

**After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 22, 2021 took action to approve the proposed agreements with SJTA, Unrepresented, Confidential, SJAA and Board Contract Cabinet members.**

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**President, Governing Board**  
(Signature)

Date

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-10

**MEETING DATE:** 06/22/2021

**SUBJECT:** Tentative Agreement with San Juan Professional Educators Coalition and the San Juan Unified School District

For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Schools and Labor Relations

**ACTION REQUESTED:**

The board is asked to discuss the San Juan Professional Educators Coalition tentative agreement with the San Juan Unified School District.

Public Comment/Action Anticipated: July 1, 2021

**RATIONALE/BACKGROUND:**

Statute requires that the public be made aware of the costs associated with a tentative collective bargaining agreement before it becomes binding on the district or county office of education. Government Code Section 3547.5 states:

“Before a public school employer enters into a written agreement with an exclusive representative covering matters within the scope of representation, the major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for the current and subsequent fiscal year, shall be disclosed at a public meeting of the public school employer in a format established for this purpose by the Superintendent of Public Instruction [G.C. 3547.5(a)].”

This tentative agreement is intended to be ratified by the San Juan Professional Educators Coalition prior to the board action on 07/01/2021.

**ATTACHMENT(S):**

A: Tentative Agreement

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/21/2021

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ See Below

Funding Source: One-Time revenue for one-time payment

Ongoing funded by LCFF, Unrestricted base, other restricted and  
Unappropriated Fund Balance

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**FINANCIAL DATA:**

In accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449, Fiscal Services has prepared an analysis of the fiscal impact of the proposed agreement and has submitted it to the Sacramento County Office of Education. Costs to the General Fund beginning each year for the San Juan Professional Educators Coalition tentative collective bargaining agreement are: an increase of \$1,694,456

in 2021-2022, for which \$851,865 is off-set with one-time revenue and \$842,591 is ongoing. The ongoing increase of \$842,591 will continue into 2022-2023 and 2023-2024.

**PREPARED BY:** Jim Shoemake, Assistant Superintendent, Schools and Labor Relations 

**APPROVED BY:** Kent Kern, Superintendent of Schools 

**Tentative Agreement  
Between  
San Juan Unified School District (District)  
and the  
San Juan Professional Educators Coalition (Coalition)**

## **Article 1 General Provisions**

### **1.5 Term**

**This agreement concludes bargaining for the 2021-22 school year. The term of this new agreement is for 2021-2022 and 2022-2023.**

### **1.6 Subsequent Negotiations and “Sunshine” Process:**

**In addition to Article 13 (Fringe Benefits) the parties agree to each open two additional articles for the 2022-2023 school year (not including Article 12 Salary). Unless by mutual agreement no other articles will be opened in the spring of 2022.**

**The parties agree to reopen negotiations for the 2020-21 school year. The following will be considered reopeners: Article 11 (Salary) and Article 9 (Employee Benefits). Unless by mutual agreement.**

SJPEC shall submit its written initial proposals to the District on or before April 1 for reopeners. The written proposal shall be submitted to the Board of Education with a copy to the **Assistant Superintendent or designee of Schools and Labor Relations**. The proposal will be placed on the Board agenda and public comment will be invited at the following board meeting. The District will present its initial written proposals for the reopeners negotiations within three board meetings of the public comment period and will adopt its initial proposal by the fourth board meeting following the public comment on the Coalition’s initial proposal.

## **Article 5 Evaluation of Job Performance**

The District and Coalition agree that employee evaluations provide the district with important information to use when making employment decisions, such as promotions, **transfers**, demotions, and terminations.

While the district does possess the right to terminate an employee for cause, every effort will be made to utilize the evaluation process to ensure that all employees receive specific feedback related to their job performance.

**Article 5.3 The parties agree to establish a work group of District and Coalition members in the Fall of 2021 to create a new evaluation instrument for school psychologists. The group will be charged with investigating various evaluation instruments in order to develop a prototype(s) by the end of the 2021-22 school year to be piloted in the 2022-23 school year. The parties agree that there will be no cost associated with this prototype.**

## **Article 9 Work Year and Hours**

9.1.1.2 Middle School ~~(6-8, 7-8)~~ (6-8) 208 work days

9.1.1.4 Adult Education 225 208 work days

9.1.1.5 **Special Education Program Administrator 208 work days 225 work days**

9.1.2.2 Middle School ~~(6-8, 7-8)~~ (6-8) 208 work days

**Article 9.6** The District agrees to provide the following minimal staffing out of base funding. The District or individual sites may choose to enhance with alternative funding sources.

**Allocation is initially based on budget development enrollment projections. Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction.**

1. Elementary Schools

a. Principal

i. 1.0 FTE per school

Schools with enrollment below 275 will require additional district assignment for principal

b. Vice Principals

i. 1.0 FTE per school with an enrollment over 700

2. K-8 Schools

a. Principal

i. 1.0 FTE per school

b. Vice Principal

i. 1.0 FTE per school with an enrollment over 700

3. Middle Schools

a. Principal

i. 1.0 FTE per school

b. Vice Principal(s)

i. **1.0 FTE per school A total of 8.00 FTEs for all Middle Schools to be assigned by the Superintendent or designee**

ii. **2.0 FTE per school with an enrollment of 1000**

4. High Schools (Excluding Adult Ed and Alternative Learning Centers)

a. Principals

i. 1.0 FTE per school

b. Vice Principal(s)

i. 1.0 FTE per school with an enrollment of less than 850. **Allocation is initially based on budget development enrollment projections.**

ii. 2.0 FTE per school with an enrollment of 850 to 1,750

iii. 3.0 FTE per school with an enrollment of more than 1,750. **Allocations will be adjusted based on enrollment at the end of the 3rd full week of instruction.**

## **Article 10 Safety**

**Article 10.4 The District shall make every reasonable effort to provide School Psychologists with access to adequate space that provides them with confidential facilities when performing services at school sites.**

## **Article 12 Salary**

**Base salaries and stipends included in contract shall be increased by a total of 3.55% effective July 1, 2021**

**For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each members base salary (Appendix E) and stipends included in contract as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.**

**Effective July 1, 2021 the parties agree to increase the annual stipend for K-8 Principals. Using the continuing education column, the stipend shall be equal to the mean average of the annual elementary school principal salary and the annual middle school principal salary less the annual elementary school principal salary.**

## **Article 12.6 Leadership Stipends (new)**

The parties agree that for the 2021-2022 school year the district will hire SJPEC members to serve in leadership roles supporting the Division of Teaching and Learning. The District and the Coalition agree to establish a Leadership Stipends Joint Committee no later than July 30, 2021. The purpose of the joint committee is to mutually develop the purpose, scope, expectations, interview process, and stipend amounts for these newly created positions.

## **Article 13 Fringe Benefits**

**No change**

## **Appendix A**

### **POSITIONS INCLUDED IN THE BARGAINING UNIT**

Coordinator, Career/Work Experience

Coordinator, Child Development Program

Coordinator, Pre-School - Adult Curriculum

Coordinator, Technology & Training

Principal

### **Program Administrator, Special Education**

Program Specialist, Categorical Program

Program Specialist, Employment Training Center

Program Specialist, PE/Athletics

Program Specialist, Special Education

Program Specialist, School to Career

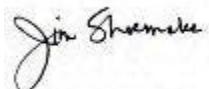
Program Specialist, K-6 Reading/Media

Program Specialist, K-12 Curriculum

Psychologist

Vice Principal

**Educationally Related Mental Health Therapists**



Jim Shoemake  
Assistant Superintendent  
Schools and Labor Relations  
San Juan Unified School District

6.14.2021



Richard Judge  
President  
San Juan Professional Educators Coalition

6.14.2021

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: **San Juan Unified School District - General Fund**

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Name of Bargaining Units: **SJSA, Teamsters, SJPEC**

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Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

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The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date)

(date)

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The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

Page 1a

Compensation	Annual	Fiscal Impact of Proposed Agreement			
		Cost Prior to	Year 1	Year 2	
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	
		FY 2020-21 2nd Interim <b>3/9/2021 Board Approved Including prior AB 1200's submitted</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
1 <b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6)	\$288,094,907		\$0	\$886,828	\$0
			<b>0.00%</b>	<b>0.31%</b>	<b>0.00%</b>
2 <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0		\$0	\$971,166	(\$942,278)
			<b>0.00%</b>	<b>0.34%</b>	<b>0.00%</b>
3 <b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$83,518,254		\$0	\$461,508	(\$234,787)
			<b>0.00%</b>	<b>0.55%</b>	<b>-0.28%</b>
4 <b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option, PEHP	\$63,424,732		\$0	\$59,909	(\$30,524)
			<b>0.00%</b>	<b>0.09%</b>	<b>-0.05%</b>
5 <b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$435,037,893		\$0	\$2,379,411	(\$1,207,589)
			<b>0.00%</b>	<b>0.55%</b>	<b>-0.28%</b>
6 <b>Step and Column</b> - Due to movement plus any changes due to settlement. <b>2019-20, 2020-21</b> and <b>2021-22</b> step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$2,569,727		\$0	\$0	\$9,966
7 <b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	<b>4,056.52</b>		<b>4,056.52</b>	<b>305.30</b>	<b>305.30</b>
8 <b>Total Compensation Average Cost per Employee</b>	\$107,244		\$0	\$7,794	(\$3,955)
			<b>0.00%</b>	<b>7.27%</b>	<b>-3.69%</b>

<b>A. Proposed Change in Compensation-breakdown of amounts on page 1 General fund</b>					
<b>Compensation</b>		<b>Annual</b>	<b>Fiscal Impact of Proposed Agreement</b>		
		<b>Cost Prior to Proposed Agreement</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
			<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
		<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$288,094,907	\$0	\$886,828	\$0
	Certificated Salaries - Object 1xxx - SF 0	\$159,622,527			
	Certificated Salaries - Object 1xxx - Restricted	\$58,508,932			
	<b>Classified</b> Salaries - Object 2xxx - SF 0	\$39,985,649			
	<b>Classified</b> Salaries - Object 2xxx - Restricted	\$29,977,799			
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - SF 0			\$491,752	
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - Restricted			\$157,775	
	Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - SF 0			\$202,246	
	Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - Restricted			\$35,055	
	Salary Increase Certificated Salaries - Object 1xxx - SF 0				
	Salary Increase Certificated Salaries Object 1xxx - Restricted				
	Other - Certificated Salaries - Object 1xxx - SF 0				
	Other - Certificated Salaries - Object 1xxx - Restricted				
	Other - <b>Classified</b> Salaries - Object 2xxx - SF 0				
	Other - <b>Classified</b> Salaries - Object 2xxx - Restricted				
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$971,166	(\$942,278)
	One Time Payment - 3.5% Certificated - Object 1xxx - Restricted		\$0	\$685,882	(\$685,882)
	On-going Payment - K-8 Principals & Leadership Stipends Certificated Salaries - Object 1xxx SF0			\$28,888	
	One Time Payment - Classified Salaries - Object 2xxx - SF 0				
	One Time Payment - 3.5% <b>Classified</b> Salaries - Object 2xxx - Restricted		\$0	\$256,396	(\$256,396)
<b>3</b>					
	Statutory Benefit - Certificated Rates	<b>19.60%</b>	<b>19.60%</b>	<b>21.60%</b>	<b>22.75%</b>
	Statutory Benefit - Classified Rates	<b>30.35%</b>	<b>30.35%</b>	<b>33.79%</b>	<b>35.95%</b>
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$83,518,254	\$0	\$461,508	(\$234,787)
	Payroll costs SF 0	\$42,961,240			
	Payroll costs-Restricted	\$40,557,015			
	Salary Increase - Certificated payroll costs - SF 0		\$0	\$106,218	\$0
	Salary Increase - Certificated payroll costs - Restricted		\$0	\$34,079	\$0
	Salary Increase - <b>Classified</b> payroll costs - SF 0		\$0	\$68,339	\$0
	Salary Increase - <b>Classified</b> payroll costs - Restricted		\$0	\$11,845	\$0
	Salary Increase Other - Certificated payroll costs - SF0		\$0	\$0	\$0
	Salary Increase Other - Certificated payroll costs - Restricted		\$0	\$0	\$0
	Other - Certificated payroll costs - SF0		\$0	\$0	\$0
	Other - Certificated payroll costs - Restricted		\$0	\$0	\$0
	Other - <b>Classified</b> payroll costs - SF 0		\$0	\$0	\$0
	Other - <b>Classified</b> payroll costs - Restricted		\$0	\$0	\$0
	On-going Payment K-8 Principals & Leadership Stipends - Certificated payroll costs - SF0			\$6,240	
	One Time Payment - Certificated payroll costs - Restricted		\$0	\$148,151	(\$148,151)
	One Time Payment - <b>Classified</b> payroll costs - SF0			\$0	
	One Time Payment- <b>Classified</b> payroll costs - Restricted		\$0	\$86,636	(\$86,636)

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1	Year 2	Year 3
			Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
4	Health/Welfare Plans - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x,	\$63,424,732	\$0	\$59,909	(\$30,524)
<b>Unrestricted (SF 0)</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Health & Welfare -SF 0 Certificated - * See below for rates					
Health & Welfare -Restricted Certificated -* See below for rates					
Health & Welfare -SF 0 Classified - *See below for rates					
Health & Welfare - Restricted Classified -* See below for rates					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 0					
<b>Total Unrestricted</b>		<b>\$42,762,193</b>	<b>\$0</b>	<b>\$23,548</b>	<b>\$0</b>
<b>Restricted</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 3,5					
<b>Total Restricted</b>		<b>\$20,662,538</b>	<b>\$0</b>	<b>\$36,361</b>	<b>(\$30,524)</b>
5	<b>Total Compensation - Add Items 1 through 4</b>	\$435,037,893	\$0	\$2,379,411	(\$1,207,589)
6	<b>Step and Column - Related</b> to movement plus any changes due to settlement. This is a subset of Item No. 1	\$2,569,727		\$0	\$9,966
FTE - Using Jan 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.					
4,056.52		4,056.52	305.30	305.30	

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - <b>Classified</b>	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%		0.90%	0.90%

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

On-going

**San Juan Supervisors Association (SJSA)** - Article 5 - Salary -Base salaries shall be increased by a total of 3.55% effective July 1, 2021.

**Teamsters Local No. 150** - Article 6- Salaries - Base salaries and the shift differential (Article 6.1.2) shall be increased by a total of 3.55% effective July 1, 2021

**San Juan Professional Educators Coalition (SJPEC)** - Article 12 - Salary - Base salaries and stipends included in contract shall be increased by a total of 3.55% effective July 1, 2021

One-time off schedule payment

**SJSA** - For continuing members employed as of July 1, 2021, the district shall provide a one-time off schedule payment equal to 3.5 % of each member's base salary as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a members base compensation for the 2021-2022 school year.

**Teamsters Local No. 150** - For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each member's annual base salary as of July 1, 2021.

This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.

**San Juan Professional Educators Coalition (SJPEC)** - For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each members base salary (Appendix E) and stipends included in contract as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.

10. Were any additional steps, columns, or range added to the schedules? (If yes, please explain.)

**San Juan Professional Educators Coalition (SJPEC)** - Effective July 1, 2021 the parties agree to increase the annual stipend for K-8 Principals. Using the continuing education column, the stipend shall be equal to the mean average of the annual elementary school principal salary and annual middle school principal salary less the annual elementary school principal salary.

**San Juan Professional Educators Coalition (SJPEC)** - Article 12.6 Leadership Stipends (new)

The parties agree that for the 2021-2022 school year the district will hire SJPEC members to serve in leadership roles supporting the Division of Teaching and Learning. The District and the Coalition agree to establish a Leadership Stipends Joint Committee no later than July 30, 2021. The purpose of the joint committee is to mutually develop the purpose, scope, expectations, interview process, and stipend amounts for these newly created positions.

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

12. Does this bargaining unit have a negotiated cap for Health & Welfare benefits?

Yes      No

If yes, please describe the cap amount.

Not applicable.

**B. Proposed Negotiated Changes in other compensation and non-compensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.).**

**San Juan Professional Educators Coalition (SJPEC) - Article 9.6** -District agrees to provide the following minimal staffing out of base funding. 3. Middle Schools b. Vice Principal(s) ii. 2.0 FTE per school with an enrollment of 1000

**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 on-going salary increase helps SJUSD with employee recruitment. As much as possible, program budgets will absorb cost increases. Unappropriated fund balance is the source of funding to accommodate the settlements until additional solutions are identified and approved.*

*The impact of the one-time additional payment is to compensate employees for the additional time and effort they have incurred in the transition to distance learning and then back to a hybrid model for in-person learning and then again changing up the learning model for in-person learning due to COVID-19 and the various stages of instruction in compliance with State requirements . There will be no financial impact on the different programs as one-time funds are being used to pay for this one-time expense.*

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

**CONTINGENCY LANGUAGE:**

*There was no contingency language in any of the agreements.*

**E. Will this agreement create or decrease deficit financing in the current or subsequent year(s)?** "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

**General Fund:** *The agreements do not affect spending or create deficit financing in the current year because the payments to employees do not occur until July 1, 2021. Deficit financing in unrestricted is expected to be created from the on-going salary adjustment from the agreements in the 2021-2022 fiscal year. Deficit financing is not expected to be created from the one-time additional payment agreements in the 2021-2022 fiscal year. One-time funds are being used to pay for the one-time payments. In FY 2022-2023, deficit spending is decreased due to the reversal of one-time expenses. Fund balance is projected to be used until further budget solutions are identified and approved.*

**All Other Funds:** *Deficit financing will increase in the 2021-2022 fiscal year from the agreements. Fund balance is projected to be used until further budget solutions are identified and approved.*

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

*None known at this time.*

**G. Source of Funding for Proposed Agreement**

**1. Current Year**

*The proposed agreements have no effect on the current year.*

**2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?**

*The source of funding for the proposed agreements is one-time restricted revenues for the one-time payments. On-going costs will require the reduction of fund balance or other program costs.*

**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.)**

*This is a multi-year agreement with a single-year, one-time off schedule payment along with an on-going increase to base salaries, stipends and hourly rates. The sources of funding the one-time payments are one-time restricted revenues. The sources of funding for the multi-year agreements are LCFF, program revenues, and the unappropriated fund balance until additional solutions are identified and approved.*

#### H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted SF0 General Fund

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1	Column 2	Column 3	Column 4
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	Certificated & Classified Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	FY 2020-21 Proposed Budget after adjustments
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 365,550,111		\$ -	\$ 365,550,111
Remaining Revenues (8100-8799)	\$ 8,755,360		\$ -	\$ 8,755,360
<b>TOTAL REVENUES</b>	<b>\$ 374,305,471</b>	\$ -	\$ -	<b>\$ 374,305,471</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 159,622,527	\$ -	\$ -	\$ 159,622,527
Classified Salaries (2000-2999)	\$ 39,985,649	\$ -	\$ -	\$ 39,985,649
Employee Benefits (3000-3999)	\$ 85,723,433	\$ -	\$ -	\$ 85,723,433
Books and Supplies (4000-4999)	\$ 8,523,801	\$ -	\$ -	\$ 8,523,801
Services, Other Operating Expenses (5000-5999)	\$ 20,803,811		\$ -	\$ 20,803,811
Capital Outlay (6000-6999)	\$ 199,761		\$ -	\$ 199,761
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405		\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (7,630,345)		\$ -	\$ (7,630,345)
Other Adjustments			\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,239,042</b>	\$ -	\$ -	<b>\$ 308,239,042</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 66,066,429</b>	\$ -	\$ -	<b>\$ 66,066,429</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,727,872	\$ -	\$ -	\$ 3,727,872
CONTRIBUTIONS (8980-8999)	\$ (55,462,028)	\$ -	\$ -	\$ (55,462,028)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 6,876,529</b>	\$ -	\$ -	<b>\$ 6,876,529</b>
<b>BEGINNING BALANCE</b>	<b>\$ 52,103,664</b>	\$ -	\$ -	<b>\$ 52,103,664</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ (741,618)	\$ -		\$ (741,618)
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 58,238,575</b>	\$ -	\$ -	<b>\$ 58,238,575</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	\$ -			
Nonspendable Amounts:	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ -			\$ -
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds (9750-9760)	\$ -		\$ -	\$ -
Assigned Amounts	\$ 3,897,507	\$ -		\$ 3,897,507
<b>Unappropriated Amounts (9790)</b>	<b>\$ 43,284,852</b>	\$ -	\$ -	<b>\$ 43,284,852</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Restricted SF 3 & 5 General Fund****Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 1,706,852		\$ -	\$ 1,706,852
Remaining Revenues (8100-8799)	\$ 150,559,778		\$ -	\$ 150,559,778
<b>TOTAL REVENUES</b>	<b>\$ 152,266,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,266,630</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 58,508,932	\$ -	\$ -	\$ 58,508,932
Classified Salaries (2000-2999)	\$ 29,977,799	\$ -	\$ -	\$ 29,977,799
Employee Benefits (3000-3999)	\$ 61,219,549	\$ -	\$ -	\$ 61,219,549
Books and Supplies (4000-4999)	\$ 37,430,155	\$ -	\$ -	\$ 37,430,155
Services, Other Operating Expenses (5000-5999)	\$ 11,396,709		\$ -	\$ 11,396,709
Capital Outlay (6000-6999)	\$ 697,783		\$ -	\$ 697,783
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 6,831,501		\$ -	\$ 6,831,501
Other Adjustments	\$ 2,351,628		\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 208,414,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 208,414,056</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (56,147,426)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (56,147,426)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 6,918,848		\$ -	\$ 6,918,848
CONTRIBUTIONS (8980-8999)	\$ 55,462,028	\$ -	\$ -	\$ 55,462,028
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (7,604,246)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,604,246)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 26,222,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,222,769</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ 741,618			\$ 741,618
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 19,360,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,360,141</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts			\$ -	\$ -
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)			\$ -	\$ -
Committed Funds	\$ -		\$ -	\$ -
Assigned Amounts		\$ -	\$ -	\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Combined General Fund****Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 367,256,963	\$ -	\$ -	\$ 367,256,963
Remaining Revenues (8100-8799)	\$ 159,315,138	\$ -	\$ -	\$ 159,315,138
<b>TOTAL REVENUES</b>	<b>\$ 526,572,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 526,572,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 218,131,459	\$ -	\$ -	\$ 218,131,459
Classified Salaries (2000-2999)	\$ 69,963,448	\$ -	\$ -	\$ 69,963,448
Employee Benefits (3000-3999)	\$ 146,942,982	\$ -	\$ -	\$ 146,942,982
Books and Supplies (4000-4999)	\$ 45,953,956	\$ -	\$ -	\$ 45,953,956
Services, Other Operating Expenses (5000-5999)	\$ 32,200,520	\$ -	\$ -	\$ 32,200,520
Capital Outlay (6000-6999)	\$ 897,544	\$ -	\$ -	\$ 897,544
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405	\$ -	\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (798,844)	\$ -	\$ -	\$ (798,844)
Other Adjustments	\$ 2,351,628	\$ -	\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 516,653,098</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 516,653,098</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 9,919,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,919,003</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 10,646,720	\$ -	\$ -	\$ 10,646,720
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (727,717)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (727,717)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 78,326,433</b>			<b>\$ 78,326,433</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 77,598,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,598,716</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				<b>\$ -</b>
Nonspendable Amounts	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds	\$ -	\$ -		\$ -
Assigned Amounts	\$ 3,897,507	\$ -	\$ -	\$ 3,897,507
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$ 43,284,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,284,852</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>			<b>2.00%</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Combined General Fund****Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
	<b>FY 2020-21 Proposed Budget after adjustments</b>	Certificated & Classified, Board Contracts	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$367,256,963	\$382,665,618	\$389,192,138
Remaining Revenues (8100-8799)	\$159,315,138	\$114,424,076	\$107,999,882
<b>TOTAL REVENUES</b>	<b>\$526,572,101</b>	<b>\$497,089,694</b>	<b>\$497,192,020</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$218,131,459	\$216,273,566	\$208,887,060
Classified Salaries (2000-2999)	\$69,963,448	\$73,164,314	\$73,146,485
Employee Benefits (3000-3999)	\$146,942,982	\$158,976,635	\$165,052,793
Books and Supplies (4000-4999)	\$45,953,956	\$63,005,589	\$24,092,683
Services, Other Operating Expenses (5000-5999)	\$32,200,520	\$32,520,074	\$29,229,578
Capital Outlay (6000-6999)	\$897,544	\$4,432,600	\$73,000
Other Outgo (7100-7299) (7400-7499)	\$1,010,405	\$1,010,455	\$1,010,455
Direct Support/Indirect Cost (7300-7399)	(\$798,844)	(\$1,292,385)	(\$1,218,518)
Other Adjustments	\$2,351,628	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$516,653,098</b>	<b>\$548,090,848</b>	<b>\$500,273,536</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$9,919,003</b>	<b>(-\$1,001,154)</b>	<b>(-\$3,081,516)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$10,646,720	\$11,697,521	\$4,227,628
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$727,717)</b>	<b>(-\$62,698,675)</b>	<b>(-\$7,309,144)</b>
<b>BEGINNING BALANCE</b>	<b>\$78,326,433</b>	<b>\$77,598,716</b>	<b>\$79,150,960</b>
Prior-Year Adjustments/Restatements (9793/9795)/ Update to Estimated actuals		\$64,250,919	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$77,598,716</b>	<b>\$79,150,960</b>	<b>\$71,841,816</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts	\$500,000	\$500,000	\$500,000
Reserved Amounts (9711-9740)	\$19,360,141	\$19,893,934	\$13,515,952
Reserved for Economic Uncertainties (9770)	\$10,556,216	\$11,197,130	\$10,181,181
Committed Funds	\$0	\$0	\$0
Assigned Amounts	\$3,897,507	5,108,826	6,790,129
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$43,284,852</b>	<b>\$42,451,070</b>	<b>\$40,854,554</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.02%</b>

**J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES****1. State Reserve Standard**

		<b>2020-21 Projected Year Totals - Budget</b>	<b>2021-22 Multi-Year Projection</b>	<b>2022-23 Multi-Year Projection</b>
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 527,299,818	\$ 559,788,369	\$ 504,501,164
b.	State Standard Minimum Reserve Percentage for this District ( <u>2%</u> ) enter percentage:	2%	2%	2%
c.	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)	\$ 10,545,996	\$ 11,195,767	\$ 10,090,023

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 10,556,216	\$ 11,197,130	\$ 10,181,181
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 43,284,852	\$ 42,451,070	\$ 40,854,554
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriate Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 53,841,068	\$ 53,648,200	\$ 51,035,735
h.	Reserve for Economic Uncertainties Percentage	2.00%	2.00%	2.02%

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

<b>2020-21</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2021-22</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2022-23</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

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

**5. If the total amount of the adjustment in Column 2 on Page 4c does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1a (i.e., increase was partially budgeted), explain the variance below:**

*Total amount of the adjustment in Column 2 on Page 4c is: \$ -*

*Total Compensation Increase in Section A, Line 5, Page 1a is: \$ -*

*Variance \$ -*

*Net increase contribution to Restricted Repair Maintenance Account (RRMA) \$ -*

*Amount budgeted in object code 4xxx in Restricted General Fund to offset the increased cost \$ -*

**6. Please include any additional comments and explanation of Page 5 if necessary:**

The budget reflected for FY 2021-22 and FY 2022-23 on page 5 is based on the budget that was presented to the board for public disclosure on June 8, 2021 which includes the adjustments for the settled concessions.

## K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

### COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT LOCAL CONTROL FUNDING

(a) Current-Year Local Control Funding per ADA( line 19 below):	\$ 9,746
(b) Prior-Year Base Funding per ADA (line 20 below)	\$ 9,786
(c) Amount of Current-Year Increase: (a) minus (b)	\$ (40)
(d) Percentage Increase in Base LCFF per ADA: (c) divided by (b)	-0.41%
(e) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1)	0.00%

1 K-3 CSR	6,361,740
2 EIA	4,398,886
3 Other State categorical	24,749,916
4 Transportation	5,230,781
5 Targeted Instructional Improvement Grant (TIIG)	2,350,261
6 Total LCFF Categoricals	\$ 43,091,584
7 2012-13 Rev Limit funding per ADA	\$ 5,303.79
8 Actual or Estimated funded ADA	37,509.32
Current year ADA x 2012-13 Rev Limit funding per ADA (Rows 7 x 8)	198,941,556
10 Prior year gap funding	\$ 12,630,041
11 Prior year gap funding per ADA	336.72
Total of all prior years gap funding adjusted for current year ADA	112,398,928
13 Adjusted Funding Floor (Rows 6 + 9 + 12)	\$ 354,432,068
14 LCFF funding target	\$ 365,550,111
15 Funding GAP (Rows 14-13)	\$ 11,118,043
16 LCFF Statewide funding GAP %	100.00%
17 LCFF Growth (Rows 15 x 16)	\$ 11,118,043
18 LCFF Funding (Rows 13 + 17)	\$ 365,550,111
19 LCFF revenue per ADA (Rows 18 / 8)	\$ 9,746
20 Prior year funding per ADA	\$ 9,786
21 Per ADA change from Prior year (Rows 19 - 20)	\$ (40)
22 Growth Increase % (Rows 21 / 20)	-0.41%

# SACRAMENTO COUNTY OFFICE OF EDUCATION

## PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: *San Juan Unified School District - Adult Education Fund*

Name of Bargaining Units: *SJSA, Teamsters, SJPEC*

Certificated, Classified, Other:

Certificated & Classified, Board Contracts

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date)

(date)

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

### A. Proposed Change in Compensation

Page 1 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement			
		Cost Prior to	Year 1	Year 2	
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799	\$0	\$8,456	\$0
			0.00%	0.59%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
3	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$394,350	\$0	\$1,826	\$0
			0.00%	0.46%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$238,452	\$0	\$220	\$0
			0.00%	0.09%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$10,502	\$0
			0.00%	0.51%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$12,099	\$0	\$0	\$93
7	<b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	24.71	24.71	2.00	2.00
8	<b>Total Compensation Average Cost per Employee</b>	\$83,165	\$0	\$5,251	\$0
			0.00%	6.31%	0.00%
9	<b>Total Salary Compensation</b>	\$1,421,799	\$0	\$8,456	\$0
	<b>Total Salary Compensation %</b>		<b>Total Salary Compensation %</b>		<b>0.00%</b>

<b>A. Proposed Change in Compensation for Adult Education Fund</b>					
Page 2 (Other Funds Section)					
	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799.00	\$0.00	\$8,456.00	\$0.00
	Certificated Salaries - Object 1xxx	\$1,125,540		\$0	\$0
	<b>Classified</b> Salaries - Object 2xxx	\$296,259		\$0	\$0
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx			\$8,456	
	Salary Increase Certificated Salaries - Object 1xxx			\$0	\$0
	Salary Increase <b>Classified</b> Salaries Object 2xxx				
	Other - Certificated Salaries - Object 1xxx			\$0	
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
	One Time Payment -Certificated Salaries - Object 1xxx		\$0	\$0	\$0
	One Time Payment - Classified Salaries - Object 2xxx -		\$0		\$0
3					
	Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	<b>Statutory Benefits</b> - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$394,350	\$0	\$1,826	\$0
	Certificated Payroll costs	\$262,521	\$0	\$0	\$0
	Classified Payroll costs	\$131,830	\$0	\$0	
	Salary Increase - Certificated payroll costs		\$0	\$1,826	
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$0	
	One Time Payment - Certificated payroll costs		\$0	\$0	\$0
	One Time Payment - <b>Classified</b> payroll costs				\$0
4	<b>Health/Welfare Plans</b> - Medical,dental/vision, life insurance, retiree h&w, lt sick leave, cash	\$238,452	\$0	\$220	\$0
	Medical/Dental/VSP - Object 340x	\$192,835			
	Life Insurance - Object 395x	\$1,688	\$0	\$0	
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$43,929	\$0	\$220	\$0
	Post Employment Health Plan (PEHP) Object 3751 (SJTA only)				
			\$	-	\$
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$10,502	\$0
6	<b>Step and Column - Related to movement plus any changes due to settlement. This is a subset of Item No. 1</b>	\$12,099	\$0	\$0	\$93
				\$0	
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed	24.71	24.71	2.00	2.00

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.70%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

**Adult Ed Fund-Unrestricted & Restricted**

**Enter Bargaining Unit/Group:** SJSA, Teamsters, SJPEC

	Column 1 <b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Column 2 <b>Certificated &amp; Classified, Board Contracts</b>	Column 3 <b>Other Revisions, including proposed budget revision</b>	Column 4 <b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 3,502,101		\$ -	\$ 3,502,101
<b>TOTAL REVENUES</b>	<b>\$ 3,502,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,502,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,125,540	\$ -	\$ -	\$ 1,125,540
Classified Salaries (2000-2999)	\$ 296,259	\$ -	\$ -	\$ 296,259
Employee Benefits (3000-3999)	\$ 632,802	\$ -	\$ -	\$ 632,802
Books and Supplies (4000-4999)	\$ 526,425		\$ -	\$ 526,425
Services, Other Operating Expenses (5000-5999)	\$ 1,016,989		\$ -	\$ 1,016,989
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 68,038		\$ -	\$ 68,038
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,666,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,666,053</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (163,952)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (163,952)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 90,300		\$ -	\$ 90,300
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (254,252)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (254,252)</b>
BEGINNING BALANCE	\$ 1,733,310			\$ 1,733,310
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,479,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,479,058</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -			
Restricted	\$ 1,437,968	\$ -		\$ 1,437,968
Reserved for Economic Uncertainties (9770)	\$ -			
Committed	\$ -			
Assigned	\$ 41,090			\$ 41,090
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**  
**Page 4 (Other Funds Section)**

**Adult Education Fund**

**Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$3,502,101	\$3,496,985	\$3,496,985
<b>TOTAL REVENUES</b>	<b>\$3,502,101</b>	<b>\$3,496,985</b>	<b>\$3,496,985</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$1,125,540	\$1,112,510	\$1,099,754
Classified Salaries (2000-2999)	\$296,259	\$311,649	\$314,454
Employee Benefits (3000-3999)	\$632,802	\$702,787	\$751,106
Books and Supplies (4000-4999)	\$526,425	\$184,248	\$166,001
Services, Other Operating Expenses (5000-5999)	\$1,016,989	\$1,029,113	\$1,012,238
Capital Outlay (6000-6999)	\$0	-\$377	-\$377
Other Outgo (7100-7299) (7400-7499)	\$0	\$93,099	\$92,722
Direct Support/Indirect Cost (7300-7399)	\$68,038	\$56,825	\$56,825
Other Adjustments	\$0		
<b>TOTAL EXPENDITURES</b>	<b>\$3,666,053</b>	<b>\$3,489,854</b>	<b>\$3,492,723</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(\$163,952)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$0</b>		
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$90,300</b>	<b>\$ -</b>	<b>\$0</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$254,252)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>BEGINNING BALANCE</b>	<b>\$1,733,310</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$413,985	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>	<b>\$1,904,436</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$0		
Restricted	\$1,437,968	\$1,900,174	\$1,904,436
Reserved for Economic Uncertainties	\$0		
Committed	\$0		
Assigned	\$41,090		
Reserve for Economic Uncertainties Percentage	0.00%	0.00%	0.00%
	\$0	\$0	\$0

# SACRAMENTO COUNTY OFFICE OF EDUCATION

## PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: *San Juan Unified School District - Child Development Fund*

Name of Bargaining Units: *SJSA, Teamsters, SJPEC*

Certificated, Classified, Other: *Certificated & Classified, Board Contracts*

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date)

(date)

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

### A. Proposed Change in Compensation

Page 4 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2
		Proposed Agreement <small>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</small>	Increase (Decrease)	Increase (Decrease)
1 Salary Schedule (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295		\$0	\$12,856
			0.00%	0.10%
2 Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0		\$0	\$0
			0.00%	0.00%
<b>Description of other compensation</b>				
3 Statutory Benefits - STRS, PERS, FICA WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$3,804,518		\$0	\$2,777
			0.00%	0.07%
4 Health/Welfare Plans - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$3,798,000		\$0	\$334
			0.00%	0.01%
5 Total Compensation - Add Items 1 through 4 to equal 5	\$20,066,814		\$0	\$15,967
			0.00%	0.08%
6 Step and Column - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$111,178		\$0	\$141
7 Total Number of Represented Employees (Use FTEs if appropriate)	279.64		279.64	3.00
8 Total Compensation <u>Average</u> Cost per Employee	\$71,759		\$0	\$5,322
			0.00%	7.42%
9 Total Salary Compensation	\$12,464,295		\$0	\$12,856
Total Salary Compensation %			Total Salary Compensation %	0.00%

**A. Proposed Change in Compensation for Child Development Fund**

Page 5 (Other Funds Section)

Compensation		Annual	Fiscal Impact of Proposed Agreement		
	Cost Prior to	Year 1	Year 2	Year 3	
	Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23	
<b>1</b> <b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295	\$0	\$12,856	\$0	
Certified Salaries - Object 1xxx	\$8,240,661			\$0	
<b>Classified</b> Salaries - Object 2xxx	\$4,223,634			\$0	
Salary Increase Certified Salaries <b>3.55%</b> Object 1xxx			\$12,856		
Salary Increase Certified Salaries - Object 1xxx			\$0		
Other - Certificated Salaries - Object 1xxx					
Salary Increase <b>Classified</b> - Object 2xxx					
Other - <b>Classified Salaries</b> - Object 2xxx					
<b>2</b> <b>Other Compensation</b>	\$0	\$0	\$0	\$0	
One Time Payment -Certified Salaries - Object 1xxx				\$0	
One Time Payment- <b>Classified</b> Salaries - Object 2xxx					
<b>3</b> <b>Statutory Benefit - Certificated Rates</b>	19.60%	19.60%	21.60%	22.75%	
Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%	
<b>Statutory Benefits</b> - STRS, PERS, FICA,WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$3,804,518	\$0	\$2,777	\$0	
Certificated payroll costs	\$2,546,848				
<b>Classified</b> payroll costs	\$1,257,671				
Salary Increase <b>SJPEC 3.55%</b> - Certificated payroll costs		\$0	\$2,777		
Salary Increase - Other Certificated payroll costs		\$0	\$0		
Other - Certificated payroll costs		\$0	\$0		
Salary Increase <b>Classified</b> payroll costs					
Other - <b>Classified</b> payroll costs			\$0		
One Time Payment - 2% payroll costs(No PERS)		\$0	\$0		
One Time Payment - <b>Classified</b> payroll costs		\$0	\$0	\$0	
<b>A. Proposed Change in Compensation for Child Development Fund</b>			\$0	\$0	
<b>Page 6 (b) (Other Funds Section)</b>					
<b>4</b> <b>Health/Welfare Plans</b> - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$3,798,000	\$0	\$334	\$0	
Medical/Dental/VSP - Object 340x	\$3,323,212			\$0	
Life Insurance - Object 395x	\$21,247	\$0	\$0		
<i>Retiree H&amp;W &amp; Long-term Sick Leave - * See below for rates</i>	\$453,541	\$0	\$334		
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)	\$0	\$0	\$0		
<b>5</b> <b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$20,066,814	\$0	\$15,967	\$0	
<b>6</b> <b>Step and Column - Related to movement plus any changes due to settlement. This is a subset of Item No. 1</b>	\$111,178	\$0	\$0	\$141	
FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	279.64	279.64	3.00	3.00	

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%	0.00%	0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%	0.00%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

### *Child Development Fund-Unrestricted & Restricted*

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1 <b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Column 2 <b>Certificated &amp; Classified, Board Contracts</b>	Column 3 <b>Other Revisions, including proposed budget revision</b>	Column 4 <b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042		\$ -	\$ 20,768,042
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,768,042</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ -	\$ -	\$ 8,240,661
Classified Salaries (2000-2999)	\$ 4,223,634	\$ -	\$ -	\$ 4,223,634
Employee Benefits (3000-3999)	\$ 7,602,518	\$ -	\$ -	\$ 7,602,518
Books and Supplies (4000-4999)	\$ 4,080,521	\$ -	\$ -	\$ 4,080,521
Services, Other Operating Expenses (5000-5999)	\$ 427,183		\$ -	\$ 427,183
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599		\$ -	\$ 850,599
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,425,116</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,657,074)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -	\$ 2,915,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -		\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,742,074)</b>
BEGINNING BALANCE	\$ 2,558,674			\$ 2,558,674
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 816,600</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -		\$ -	\$ -
Restricted	\$ 536,411		\$ -	\$ 536,411
Reserved for Economic Uncertainties (9770)	\$ 280,189	\$ -		\$ 280,189
Committed	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 4 (Other Funds Section)

### Child Development Fund

**Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	Certificated & Classified, Board Contracts	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042	\$ 20,167,285	\$ 25,420,369
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ 20,167,285</b>	<b>\$ 25,420,369</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ 8,941,684	\$ 9,020,564
Classified Salaries (2000-2999)	\$ 4,223,634	\$ 4,579,317	\$ 4,620,532
Employee Benefits (3000-3999)	\$ 7,602,518	\$ 8,986,042	\$ 9,526,577
Books and Supplies (4000-4999)	\$ 4,080,521	\$ 1,145,919	\$ 1,143,856
Services, Other Operating Expenses (5000-5999)	\$ 427,183	\$ 264,344	\$ 264,344
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599	\$ 852,124	\$ 864,680
Other Adjustments	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ 24,769,430</b>	<b>\$ 25,440,553</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ (4,602,145)</b>	<b>\$ (20,184)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -	\$ 4,469,893	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ (132,252)</b>	<b>\$ (20,184)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,558,674</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ (38,517)	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>	<b>\$ 625,647</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -	\$ -	\$ -
Restricted	\$ 536,411	\$ 645,831	\$ 625,647
Reserved for Economic Uncertainties	\$ 280,189	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -
Unappropriated Amounts - Unrestricted (9790)	\$ -		
Reserve for Economic Uncertainties Percentage	1.10%	0.00%	0.00%

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: *San Juan Unified School District - Cafeteria Fund*

Name of Bargaining Units: *SJSA, Teamsters, SJPEC*

Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date) (date)

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

**Page 5 (Other Funds Section)**

	Compensation	Annual	Fiscal Impact of Proposed Agreement		
			Cost Prior to	Year 1	Year 2
			Proposed Agreement	Increase (Decrease)	Increase (Decrease)
			FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted		
				FY 2020-21	FY 2021-22
					FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$29,629	\$0
			0.00%	0.67%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
	<b>Description of other compensation</b>				
3	<b>Statutory Benefits</b> - STRS, PERS, FICA WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$1,250,031	\$0	\$10,012	\$0
			0.00%	0.80%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$1,952,735	\$0	\$1,466	\$0
			0.00%	0.08%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$41,107	\$0
			0.00%	0.54%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$39,636	\$0	\$0	\$357
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	158.59	158.59	16.00	16.00
8	<b>Total Compensation Average Cost per Employee</b>	\$48,215	\$0	\$2,569	\$0
			0.00%	5.33%	0.00%
9	<b>Total Salary Compensation</b>	\$4,443,682	\$0	\$29,629	\$0
	<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

**A. Proposed Change in Compensation for Cafeteria Fund**

**Page 6 (Other Funds Section)**

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$29,629	\$0
	Classified Salaries - Object 2xxx	\$4,443,682			
	Salary Increase <b>Certificated</b> Salaries - Object 2xxx				
	Salary Increase <b>Classified 3.55%</b> - Object 2xxx			\$29,629	
	Other - <b>Classified</b> Salaries - Object 2xxx -				
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$0	\$0
	One Time Payment 2% - Other <b>Classified</b> Salaries - Object 2xxx		\$0	\$0	
<b>3</b>	Statutory Benefit - Certificated Rates				
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$1,250,031	\$0	\$10,012	\$0
	Classified payroll costs	\$1,250,031			
	Salary Increase - Certificated payroll costs				
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$10,012	
	One Time Payment - Certificated payroll costs				
	One Time Payment - <b>other Classified</b> payroll costs		\$0	\$0	
<b>4</b>	<b>Health/Welfare Plans -</b> medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$1,952,735	\$0	\$1,466	\$0
	Medical/Dental/VSP - Object 340x	\$1,724,486			
	Life Insurance - Object 395x	\$8,287			
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$219,962	\$0	\$1,466	
	Cash Option - Object 391x				
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$41,107	\$0
<b>6</b>	<b>Step and Column - Related to movement plus any changes due to settlement. This is a subset of Item No. 1</b>	\$39,636	\$0	\$0	\$357
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	158.59	158.59	16.00	16.00
	* Rates:			* Rates:	FY 2022-23
	Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
	Health & Welfare	4.00%	4.00%	4.00%	7.50%
	Step & Column - Certificated				
	Step & Column - <b>Classified</b>	0.90%	0.85%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 7 (Other Funds Section)

### Cafeteria Fund - Unrestricted & Restricted

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807		\$ -	\$ 5,882,807
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,882,807</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -		\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ -	\$ -	\$ 4,443,682
Employee Benefits (3000-3999)	\$ 3,202,767	\$ -	\$ -	\$ 3,202,767
Books and Supplies (4000-4999)	\$ 3,568,620		\$ -	\$ 3,568,620
Services, Other Operating Expenses (5000-5999)	\$ 711,730		\$ -	\$ 711,730
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435		\$ -	\$ 393,435
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,320,234</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,437,427)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 3,675,000		\$ -	\$ 3,675,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 7,775		\$ -	\$ 7,775
CONTRIBUTIONS (8980-8999)			\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,770,202)</b>
BEGINNING BALANCE	\$ 4,002,887			\$ 4,002,887
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,232,685</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ 297,410			\$ 297,410
Restricted	\$ 935,275	\$ -	\$ -	\$ 935,275
Reserved for Economic Uncertainties (9770)	\$ -		\$ -	\$ -
Committed	\$ -		\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Cafeteria Fund

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807	\$ 14,160,214	\$ 17,507,849
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ 14,160,214</b>	<b>\$ 17,507,849</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ 5,221,417	\$ 5,218,485
Employee Benefits (3000-3999)	\$ 3,202,767	\$ 3,630,895	\$ 3,824,501
Books and Supplies (4000-4999)	\$ 3,568,620	\$ 6,365,509	\$ 7,292,389
Services, Other Operating Expenses (5000-5999)	\$ 711,730	\$ 746,424	\$ 751,222
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435	\$ 373,798	\$ 455,230
Other Adjustments	\$ -		
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ 16,338,043</b>	<b>\$ 17,541,827</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ (2,177,829)</b>	<b>\$ (33,978)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 3,675,000</b>	<b>\$ 3,175,000</b>	<b>\$ 175,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 7,775</b>	<b>\$ 7,983</b>	<b>\$ 7,775</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ 989,188</b>	<b>\$ 133,247</b>
<b>BEGINNING BALANCE</b>	<b>\$ 4,002,887</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 778,127	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>	<b>\$ 3,133,247</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ 297,410	\$ 361,534	\$ 361,534
Restricted	\$ 935,275	\$ 2,638,466	\$ 2,771,713
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Reserve for Economic Uncertainties Percentage	0.00%		

# SACRAMENTO COUNTY OFFICE OF EDUCATION

## **PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**

**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

***San Juan Unified School District - Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds***

**ANSWER**

## **Name of Bargaining Units:** SJSA, Teamsters, SJPEC

**Certificated, Classified, Other:**      **Certificated & Classified, Board Contracts**

**The proposed agreements cover the period beginning: July 1, 2021 and ending: June 30, 2023**

**(date)** **(date)**

**The Governing Board will act upon the proposed agreement(s) on: July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

#### **A. Proposed Change in Compensation**

**Page 8 (Other Funds Section)**

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted			
			FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$2,039,608	\$0	\$1,650	\$0
			0.00%	0.08%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
	<b>Description of other compensation</b>				
3	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$523,831	\$0	\$558	\$0
			0.00%	0.11%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$381,206	\$0	\$81	\$0
			0.00%	0.02%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,944,645	\$0	\$2,289	\$0
			0.00%	0.08%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$18,193	\$0	\$0	\$20
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	22.12	22.12	0.55	0.55
8	<b>Total Compensation Average Cost per Employee</b>	\$133,121	\$0	\$4,162	\$0
			0.00%	3.13%	0.00%
9	<b>Total Salary Compensation</b>	\$2,039,608	\$0	\$1,650	\$0
	<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

A. Proposed Change in Compensation for : Page 9 (Other Funds Section)		Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds			
	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$2,039,608	\$0	\$1,650	\$0
	Certificated Salaries - Object 1xxx	\$0			
	Classified Salaries - Object 2xxx	\$2,039,608			
	Salary Increase Certificated Salaries - Object 1xxx		\$0	\$0	
	Salary Increase Classified Salaries - 3.55% - Object 2xxx		\$0	\$1,650	
	Other -Certificated Salaries - Object 1xxx			\$0	
	Other - Classified Salaries - Object 2xxx		\$0	0	
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
	One-Time Payment-Certificated Salaries-Object 1xxx		\$0	\$0	
	One-Time PaymentClassified Salaries-Object 2xxx			\$0	
<b>3</b>	<b>Statutory Benefit - Certificated Rates</b>	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$523,831	\$0	\$558	\$0
	Certificated Payroll costs	\$0			
	Classified Payroll costs	\$523,831			
	Salary Increase - Certificated payroll costs	\$0	\$0	\$0	
	Salary Increase - Classified payroll costs	\$0	\$0	\$558	
	One Time Payment-Certificated payroll costs		\$0	\$0	
	One Time Payment-Classified payroll costs		\$0	\$0	
	Other-Certificated payroll costs			\$0	
	Other-Classified payroll costs			\$0	\$0
<b>4</b>	<b>Health/Welfare Plans -</b> medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$381,206	\$0	\$81	\$0
	Medical/Dental/VSP - Object 340x	\$278,663		\$0	\$0
	Life Insurance - Object 395x	\$1,493			
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$101,050	\$0	\$81	\$0
	Cash Option - Object 391x				
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,944,645	\$0	\$2,289	\$0
<b>6</b>	<b>Step and Column - Related to movement plus any changes due to settlement.</b> This is a subset of Item No. 1	\$18,193		\$0	\$20
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	22.12	22.12	0.55	0.55

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - Classified	0.90%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 10 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)			\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790		\$ -	\$ 296,083,790
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,083,790</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ -	\$ -	\$ 2,039,608
Employee Benefits (3000-3999)	\$ 905,037	\$ -	\$ -	\$ 905,037
Books and Supplies (4000-4999)	\$ 889,556		\$ -	\$ 889,556
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603		\$ -	\$ 25,873,603
Capital Outlay (6000-6999)	\$ 157,875,226		\$ -	\$ 157,875,226
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ -	\$ -
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,583,030</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,500,760</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 88,234,983		\$ -	\$ 88,234,983
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,141,743		\$ -	\$ 3,141,743
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>
BEGINNING BALANCE	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)				
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>		
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable				\$ -
Restricted	\$ 159,120,281	\$ -		\$ 159,120,281
Reserved for Economic Uncertainties (9770)	\$ -			\$ -
Committed	\$ -			\$ -
Assigned	\$ -	\$ -		\$ -
Restricted Net Position	\$ -			\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>			<b>\$ 34,473,719</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities & Self Insurance Funds

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790	\$ 105,556,899	\$ 105,794,267
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ 105,556,899</b>	<b>\$ 105,794,267</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ 1,369,666	\$ 1,381,746
Employee Benefits (3000-3999)	\$ 905,037	\$ 814,959	\$ 650,705
Books and Supplies (4000-4999)	\$ 889,556	\$ 14,112	\$ 14,735
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603	\$ 26,097,378	\$ 26,105,080
Capital Outlay (6000-6999)	\$ 157,875,226	\$ 81,708,669	\$ 69,752,369
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ 88,234,983	\$ 88,362,547
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ 0
Other Adjustments	\$ -		\$ 0
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ 198,239,767</b>	<b>\$ 186,267,182</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ (92,682,868)</b>	<b>(\$80,472,915)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 88,234,983</b>	<b>\$ 4,391,411</b>	<b>\$ 104,000,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 3,141,743</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ (88,291,457)</b>	<b>\$ 23,527,085</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 31,383,023	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>	<b>\$ 160,212,651</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -		
Restricted	\$ 159,120,281	\$ 102,211,847	\$ 125,738,932
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Restricted Net Position	\$ -	\$ -	\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>
Reserve for Economic Uncertainties Percentage	0.00%	0.00%	0.00%

**L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICTS ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT**

The disclosure document must be signed by the district Superintendent and Chief Financial Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Deputy Superintendent of San Juan Unified School District (District), hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreements between the District and SJPEC, SJSA and Teamsters during the term of the agreement from July 1, 2021 to June 30, 2023 or later.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

General Fund <u>Budget Adjustment Categories:</u>	20-21	21-22	22-23
Budget Adjustment Increase (Decrease)			
Revenues/Other Financing Sources	\$0	\$0	\$0
Expenditures/Other Financing Uses*	\$0	\$ 1,185,033	\$ (36,227)
Ending Balance Increase (Decrease)	\$0	\$ (1,185,033)	\$ 36,227
* (includes budget offsets, if any)			

(No budget revisions necessary)

The one-time cost for the Other Funds (Adult Ed, Cafeteria, Child Development, Deferred Maintenance/Building Funds, and Self Insurance Fund) will be absorbed by the one-time funds budgeted in the restricted general fund for their appropriate Full-Time Equivalent (FTE) staff.

Kent Kern, Superintendent of Schools

Date

Kent Stephens, Deputy Superintendent

6/17/2021

Date

General Funds <u>Group Total Costs</u>	20-21	Not Cumulative 21-22	Not Cumulative 22-23
Teachers (SJTA)	\$ -	\$ -	\$ -
General & Operations Support (CSEA)	-	-	-
Teamsters	-	449,390	(217,447)
Management (SJAA) & Board	-	-	-
Contracted Cabinet members	-	-	-
Certified Supervisory (SJPEC)	-	1,694,456	(851,865)
Supervisors (SJSA)	-	235,565	(138,277)
Confidential & Unrepresented	-	-	-
Specialists Units	-	-	-
Total	\$ -	\$ 2,379,411	\$ (1,207,589)
Less offsets	-	(1,194,378)	\$ 1,171,362
Total impact to budget	\$ -	\$ 1,185,033	\$ (36,227)

## M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee 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(s) and is submitted to the Governing Board for public disclosure of the major provisions of the agreement(s) (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

---

**Kent Kern, Superintendent of Schools**  
(Signature)

Date

---

**Kent Stephens, Deputy Superintendent**  
Contact Person

---

(916) 971-7237  
Phone

**After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on July 1, 2021 took action to approve the proposed agreements with SJPEC, SJSA and Teamsters.**

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**President, Governing Board**  
(Signature)

Date

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-11

**MEETING DATE:** 06/22/2021

**SUBJECT:** Tentative Agreement with Teamsters Union, Local 150, and the San Juan Unified School District

For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Schools and Labor Relations

**ACTION REQUESTED:**

The board is asked to discuss the Teamsters Union, Local 150, tentative agreement with the San Juan Unified School District.

Public Comment/Action Anticipated: July 1, 2021

**RATIONALE/BACKGROUND:**

Statute requires that the public be made aware of the costs associated with a tentative collective bargaining agreement before it becomes binding on the district or county office of education. Government Code Section 3547.5 states:

“Before a public school employer enters into a written agreement with an exclusive representative covering matters within the scope of representation, the major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for the current and subsequent fiscal year, shall be disclosed at a public meeting of the public school employer in a format established for this purpose by the Superintendent of Public Instruction [G.C. 3547.5(a)].”

This tentative agreement is intended to be ratified by the Teamsters Union, Local 150, prior to the board action on 07/01/2021.

**ATTACHMENT(S):**

A: Tentative Agreement

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/21/2021

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ See Below

Funding Source: One-Time revenue for one-time payment

Ongoing funded by LCFF, Unrestricted base, other restricted and  
Unappropriated Fund Balance

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**FINANCIAL DATA:**

In accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449, Fiscal Services has prepared an analysis of the fiscal impact of the proposed agreement and has submitted it to the Sacramento County Office of Education. Costs to the General Fund beginning each year for the Teamsters Union, Local 150 tentative collective bargaining agreement are: an increase of \$449,390 in 2021-2022, for

which \$217,447 is off-set with one-time revenue and \$231,943 is ongoing. The ongoing increase of \$231,943 will continue into 2022-2023 and 2023-2024.

**PREPARED BY:** Jim Shoemake, Assistant Superintendent, Schools and Labor Relations 

**APPROVED BY:** Kent Kern, Superintendent of Schools 

**Tentative Agreement  
Between  
San Juan Unified School District (District)  
and the  
and the Teamsters Local No. 150 (Teamsters)**

## **Article 1 Recognition**

### **1.2.1 Term:**

**The District and Teamsters affirm that the term of this contract is through June 30, 2024.**

- a. This agreement concludes bargaining for the 2021-22 school year.
- b. In addition to Article 7 (Fringe Benefits), Article 16 (Layoffs) and the Automotive Service Excellence (ASE) School Bus Pilot Program the parties agree to each open two additional articles for the 2022-2023 school year (not including Article 6 Salary). Unless by mutual agreement no other articles will be opened in the spring of 2022.

## **Article 3 Employee Rights**

### **3.2.1 Employees on Probationary Status**

**(a) All regular employees in the first ~~full-year~~ six (6) months of regular assignment.**

## **Article 4 Grievance Procedure**

An arbitrator shall be selected by mutual agreement. If the parties are unable to agree on an arbitrator, an arbitrator shall be selected from the **Sacramento-region** arbitrators **approved by PERB. listed below**. The grievant or the grievant's designated representative and the Board's representative shall eliminate names from the list until one remains. The first option of elimination shall be determined by lot and each party shall alternate striking names. The one remaining name shall be the arbitrator. The process of striking names shall occur within ten (10) workdays of the written notice to proceed to arbitration.

**Bogue, Bonnie**

**LaRocco, John**

**Brand, Norman**

**Knowlton, Anita Christine**

**Cohn, Alexander**

**Randall, Geraldine**

**Hoh, Ronald**

Should the selected arbitrator be unavailable within a mutually agreeable and reasonable time frame, the arbitrator struck last shall be used. If that arbitrator is likewise unavailable within a mutually agreeable and reasonable time frame, then the arbitrator prior to that one shall be used, and so forth until an arbitrator is selected.

## **Article 5 Hours and Overtime**

**5.2 For the 2021-22, 2022-23 and 2023-24 fiscal years forty-five percent (45%) of the total number of district bus routes shall be maintained at eight (8) hours per day with the remaining district bus routes maintained at a minimum of six (6) hours per day.**

This section shall not preclude a board-declared layoff/reduction in hours pursuant to Article 16, in which case the percentages noted apply to the remaining routes. The provision of this article shall not restrict the use of split schedules or shifts, nor the use of swing shifts. This Article 5.2 does not apply to summer assignments.\*

**5.4 Adjustment of Assigned Time A member who works an average of fifteen (15) minutes or more per day in excess of his/her regular part-time assignment for a period of twenty (20) consecutive workdays or more shall have his/her regular assignment adjusted upward to reflect the longer hours, effective with the next pay period.**

The intent of Article 5.4 is to comply with the Ed Code and pay employees for hours worked. Employees that can demonstrate that the Ed Code is not being followed, or they are not being paid for hours worked, should request a meeting with the Director to discuss their situation. In the event the parties do not agree the employee should consult with their Business Representative.

The District maintains the right to adjust or assign required work as necessary in an effort to maintain the work force. Whenever it becomes necessary to adjust an employee's work hours, a forty-eight (48) hour notice will be made whenever possible.

## **Article 6 Salaries**

**Base salaries and the shift differential (Article 6.1.2) shall be increased by a total of 3.55% effective July 1, 2021**

For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each member's annual base salary as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.

## **Article 7 Fringe Benefits**

**No change**

## **Article 9 Vacations**

### **9.9 Vacation Sell Back**

**For the 2021-22, 2022-23 and 2023-24 fiscal years, a 12-month employee with a minimum balance of 280 hours may sell back one week of earned vacation currently on the books to a**

**maximum of 40 hours provided the employee has used at least two weeks (minimum of 80 hours) of earned vacation during the fiscal year.**

## **Article 10 Leaves**

10.11 Except in the case of an emergency, the employee will give his/her supervisor 48 hours notice regarding such absence. In addition, the member shall make a reasonable effort to avoid scheduling or using such days on Monday or Friday of the work week or the day preceding or subsequent to any scheduled school year recess or holiday period. **Emergency PN on Monday and Friday and the day preceding or following a holiday period is limited to four (4) days per year.**

### 10.17 Catastrophic Leave Bank

10.17.1 Purpose **and Definition:** To provide additional paid sick leave benefits for permanent employees who suffer a catastrophic illness to supplement the extended leave entitlement in 10.7 so that the employee can receive full pay during the extended sick leave period. Donations to the sick leave bank shall not be considered utilization of sick leave for evaluation purposes related to attendance.

**Catastrophic illness “or injury” means an illness or injury expected to incapacitate the employee for an extended period fifteen [15] working days or more, and taking extended time off work creates a financial hardship for the employee because he or she has exhausted all of his or her accrued sick leave.**

#### **10.17.3 Utilization: To be eligible an employee must:**

1. Have used all available regular sick leave, vacation, compensatory time off and personal necessity.
2. Have made an annual donation of at least one day (employee's regular scheduled hours) unless determined otherwise by the committee.
3. Not request the leave for a stress related illness.
4. Submit a completed request form to the Human Resources Department.

For an employee to utilize the bank:

1. The Sick Leave Bank Committee consisting of the Human Resources Director (Chairperson), two members identified by the Teamsters unit, and one administrator selected by the District shall approve any request. **All member information in the request shall remain confidential to the member.** The request shall require a majority vote of the committee members and all votes shall be confidential.

## **Article 11 Safety**

### **11.6 Clothing and Apparel**

**For the 2021-2022 school year all employees represented by Teamsters and employed for a full year as of May 31, 2022 shall receive the \$200 payment within 60 days of May 31, 2022.**

**For the 2022-23 school year all employees represented by Teamsters and employed for a full year as of May 31, 2023 shall receive the \$200 payment within 60 days of May 31, 2023.**

**For the 2023-2024 school year all employees represented by Teamsters and employed for a full year as of May 31, 2024 shall receive the \$200 payment within 60 days of May 31, 2024.**

## **Article 13      Transportation – Related Work Conditions**

13.2.2 (a) The District shall establish ~~seven (7)~~ ~~four (4)~~ six (6) trip lists as follows:

- (1) Local after hours
- (2) Weekend
- (3) Overnight / Extended Overnight**
- (4) Bay Area San Francisco**
- (5) Vallejo/San Jose Bay Area (excluding San Francisco)**
- 6) Mountain\*
- ~~(7) Extended Overnight~~**

\*Due to legitimate snow conditions, a driver may decline a mountain trip without adverse action (refusal) taking place **provided they notify the Director of Transportation with a 48 hours of the trip's scheduled departure time.**

## **Article 16 Layoff**

The parties agree to meet during the 2021-2022 school year to discuss the components of a severance incentive package during time of layoff in preparation for bargaining in the spring of 2022. Recommendations from this committee will be provided to both teams and will be non-binding.

### **Automotive Service Excellence (ASE) School Bus Pilot Program (NEW)**

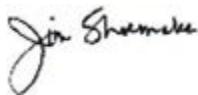
The parties agree that Automotive Service Excellence (ASE) School Bus certification is a priority for district mechanics. For the 2021-2022 school year the district agrees to:

- Purchase a set of ASE test prep materials
- Reimburse Teamsters mechanics for the cost of registration and the initial testing fees for each test upon proof of ASE Masters Certification

The parties agree to revisit this pilot during the spring of 2022 to determine the effectiveness of the pilot and explore additional options if needed. Furthermore, the parties agree to reopen this pilot for the 2022-2023 bargaining session.

**The parties agree to extend the three Memorandums of Understanding (attached) through June 30, 2024**

- 1. ADDITIONAL SUPPORT FROM VENDORS TO PROVIDE ROUTE ASSISTANCE**
- 2. ADDITIONAL SUPPORT FROM VENDORS TO TRAIN SCHOOL BUS DRIVERS**
- 3. CREATION OF DELEGATED BEHIND-THE-WHEEL TRAINING PROGRAM**



*Alan Daurie*

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Jim Shoemake  
Assistant Superintendent  
Schools and Labor Relations

6.11.2021

San Juan Unified School District

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Alan Daurie  
Business Representative  
Teamsters Local No. 150

6.11.2021

**MEMORANDUM OF UNDERSTANDING (MOU)**  
**BETWEEN THE**  
**SAN JUAN UNIFIED SCHOOL DISTRICT (District)**  
**AND**  
**TEAMSTERS LOCAL #150 (Teamsters)**

**ADDITIONAL SUPPORT FROM VENDORS TO PROVIDE ROUTE ASSISTANCE**

**Background:**

There is a national shortage of school bus drivers and correspondingly the District has been experiencing similar significant shortages of school bus drivers. The District has also been unsuccessful in filling vacant school bus driver trainer positions.

**Intent:**

It is the intent of this MOU for the District to contract with outside vendors to provide routing support to augment the District's current home-to-school bus service obligations, which cannot be covered by District school bus drivers due to the national shortage. The District and the Teamsters agree that this relationship will be entered into to supplement, not supplant, the work of current District school bus drivers. This agreement shall not be considered a violation of Article 15.4 or any other Article of the current Collective Bargaining Contract between the District and Chauffeurs, Teamsters and Helpers, Local #150.

**Agreement:**

1. The Teamsters and the District agree that the District will contract with outside vendors to provide school bus route support to the District.
2. The Teamsters and District agree that this agreement shall be subject to the grievance procedure as outlined in Article 4.
3. The Teamsters and District agree that outside vendors cannot displace current employees.
4. The District agrees that current employees' schedules will not be reduced as a result of supplementary services agreements.
5. The Teamsters and District agree that outside vendors cannot be assigned to a bus route maintained at eight (8) hours per day pursuant to Article 5.2. In addition, if the hiring of outside vendors results in an increase in the total number of bus routes, there will be a proportionate increase in the number of Teamster employees entitled to an assignment of eight (8) hours per day pursuant to Article 5.2.
6. The Teamsters and District agree that outside vendors will not be assigned to noon routes. Noon routes are considered bus runs which are routed during the mid-day, between normal bell times and will not include routes which can be performed at times when District drivers are available.
7. The District agrees to provide to the Teamsters bi-annual written reports on matters related to this MOU, such as the District's hiring efforts, the number of outside vendors hired, the hours of work each vendor performs, the number of drivers trained and the most affected routes and or days. Upon review the Teamsters may provide a written response and request a meet and confer related to specific issues generated by their response to the report.

**Length of Agreement:**

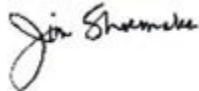
The Teamsters and the District agree that this MOU will remain in effect through June 30, 2024.  
~~In the event that sufficient bus drivers have not been hired by June 30, 2021, this MOU~~

~~may be extended until June 30, 2022, upon the mutual agreement of both parties.~~ Absent an agreement to extend the terms of this MOU it sunsets on June 30, 2024.

The District and Teamsters also agree that by contracting out for bus drivers on an interim basis, it is not to be construed as a practice of both parties.

**Bargaining Unit Positional Retention:**

During the length of this MOU, the District will continue to faithfully attempt to hire and fill vacant school bus driver positions.



*Alan Daurie*

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Jim Shoemake                            6.11.2021  
Assistant Superintendent  
Schools and Labor Relations  
San Juan Unified School District

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Alan Daurie                            6.11.2021  
Business Representative  
Teamsters Local No. 150

## MEMORANDUM OF UNDERSTANDING (MOU)

**BETWEEN THE  
SAN JUAN UNIFIED SCHOOL DISTRICT (District)  
AND  
TEAMSTERS LOCAL #150 (Teamsters)**

### **ADDITIONAL SUPPORT FROM VENDORS TO TRAIN SCHOOL BUS DRIVERS**

#### **Background:**

There is a national shortage of school bus drivers and correspondingly the District has been experiencing similar significant shortages of school bus drivers. The District has also been unsuccessful in filling vacant school bus driver trainer positions.

#### **Intent:**

It is the intent of this MOU for the District to contract with outside vendors to provide instructional support to new District school bus driver candidates. The District and the Teamsters agree that training prospective new school bus drivers should be done in the most expeditious manner possible.

#### **Agreement:**

The Teamsters and the District agree that the District will contract with outside vendors to:

1. Provide instructional support to the District, as per the requirements set forth in the Education Code, for California school bus drivers.
2. Provide instructional support to the District, as necessary, to help prepare and train prospective District school bus drivers.
3. The Teamsters and District agree this MOU is subject to the grievance procedure as outlined in Article 4 of the MOU.
4. The Teamsters and District agree employees may be sent to training outside of the District, at the District's cost, with management's approval.
5. The District agrees to provide to the Teamsters bi-annual written reports on matters related to this MOU, such as the District's hiring efforts, the number of outside vendors hired, the hours of work each vendor performs, the number of drivers trained and the most affected routes and or days. Upon review the Teamsters may provide a written response and request a meet and confer related to specific issues generated by their response to the report.

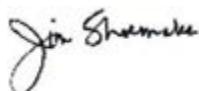
#### **Length of Agreement:**

The District and Teamsters agree this MOU will remain in effect through June 30, 2024. ~~In the event that sufficient bus drivers have not been trained by June 30, 2021, this MOU may be extended until June 30, 2022, upon the mutual agreement of both parties.~~ Absent an agreement to extend the terms of this MOU it sunsets on June 30, 2024.

The District and Teamsters also agree that by contracting out for bus driver trainers on an interim basis, it is not to be construed as a practice of both parties.

#### **Bargaining Unit Positional Retention:**

During the length of this MOU, the District will continue to faithfully attempt to hire and fill vacant school bus trainer positions.



Jim Shoemake  
Assistant Superintendent  
Schools and Labor Relations, SJUSD

6.11.2021



Alan Daurie  
Business Representative  
Teamsters Local No. 150

6.11.2021

**MEMORANDUM OF UNDERSTANDING (MOU)**  
**BETWEEN THE**  
**SAN JUAN UNIFIED SCHOOL DISTRICT (District)**  
**AND**  
**TEAMSTERS LOCAL #150 (Teamsters)**

**CREATION OF A DELEGATED BEHIND-THE-WHEEL TRAINING PROGRAM**

**Background:**

There is a national shortage of Delegated Behind-The-Wheel Trainers and correspondingly the District has been experiencing similar significant shortages of Delegated Behind-The-Wheel Trainers and school bus drivers.

**Intent:**

It is the intent of this MOU for the District to create a Delegated Behind-The-Wheel Training Program.

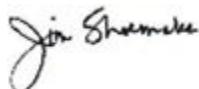
**Agreement:**

The Teamsters and the District agree to the following timeline related to the creation of a Delegated Behind-The-Wheel Training Program:

1. Within 60 days of Board approval of this MOU the parties agree to form a sub-committee of two San Juan Unified School District employees and two Teamsters employees.
  - a. The sub-committee will be tasked with creating a DRAFT Delegated Behind-The-Wheel Training Program to be presented to the District and Teamsters #150 for review within 270 calendar days of Board approval of this MOU.
    - i. This DRAFT proposal should include a job description, salary placement, eligibility requirements, application process, and program scope and sequence.
2. Upon mutual acceptance of the Delegated Behind-The-Wheel Training Program the District will begin implementing the program within 90 calendar days.
3. The District agrees to provide the Teamsters bi-annual written reports on matters related to this MOU, such as the District's implementation efforts and the number of trainees that have entered and exited the program. Upon review the Teamsters may provide a written response and request a meet and confer related to specific issues generated by their response to the report.

**Length of Agreement:**

The District and Teamsters agree this MOU will remain in effect through June 30, 2024. ~~In the event that sufficient Delegated Behind-The-Wheel Trainers have not been trained by June 30, 2021, this MOU may be extended until June 30, 2022 upon the mutual agreement of both parties.~~ Absent an agreement to extend the terms of this MOU, it sunsets on June 30, 2024.



*Alan Daurie*

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Jim Shoemake  
Assistant Superintendent  
Schools and Labor Relations  
San Juan Unified School District

6.11.2021

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Alan Daurie  
Business Representative  
Teamsters Local No. 150

6.11.2021

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: **San Juan Unified School District - General Fund**

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Name of Bargaining Units: **SJSA, Teamsters, SJPEC**

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Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

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The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date)

(date)

---

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

#### A. Proposed Change in Compensation

Page 1a

	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		FY 2020-21 2nd Interim <b>3/9/2021 Board Approved Including prior AB 1200's submitted</b>			
1	<b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6)	\$288,094,907	\$0	\$886,828	\$0
			0.00%	0.31%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$971,166	(\$942,278)
			0.00%	0.34%	0.00%
3	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$83,518,254	\$0	\$461,508	(\$234,787)
			0.00%	0.55%	-0.28%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option, PEHP	\$63,424,732	\$0	\$59,909	(\$30,524)
			0.00%	0.09%	-0.05%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$435,037,893	\$0	\$2,379,411	(\$1,207,589)
			0.00%	0.55%	-0.28%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. <b>2019-20, 2020-21</b> and <b>2021-22</b> step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$2,569,727	\$0	\$0	\$9,966
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	<b>4,056.52</b>	<b>4,056.52</b>	<b>305.30</b>	<b>305.30</b>
8	<b>Total Compensation Average Cost per Employee</b>	\$107,244	\$0	\$7,794	(\$3,955)
			0.00%	7.27%	-3.69%

<b>A. Proposed Change in Compensation-breakdown of amounts on page 1 General fund</b>					
<b>Compensation</b>		<b>Annual</b>	<b>Fiscal Impact of Proposed Agreement</b>		
		<b>Cost Prior to Proposed Agreement</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
			<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
		<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$288,094,907	\$0	\$886,828	\$0
	Certificated Salaries - Object 1xxx - SF 0	\$159,622,527			
	Certificated Salaries - Object 1xxx - Restricted	\$58,508,932			
	<b>Classified</b> Salaries - Object 2xxx - SF 0	\$39,985,649			
	<b>Classified</b> Salaries - Object 2xxx - Restricted	\$29,977,799			
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - SF 0			\$491,752	
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - Restricted			\$157,775	
	Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - SF 0			\$202,246	
	Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - Restricted			\$35,055	
	Salary Increase Certificated Salaries - Object 1xxx - SF 0				
	Salary Increase Certificated Salaries Object 1xxx - Restricted				
	Other - Certificated Salaries - Object 1xxx - SF 0				
	Other - Certificated Salaries - Object 1xxx - Restricted				
	Other - <b>Classified</b> Salaries - Object 2xxx - SF 0				
	Other - <b>Classified</b> Salaries - Object 2xxx - Restricted				
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$971,166	(\$942,278)
	One Time Payment - 3.5% Certificated - Object 1xxx - Restricted		\$0	\$685,882	(\$685,882)
	On-going Payment - K-8 Principals & Leadership Stipends Certificated Salaries - Object 1xxx SF0			\$28,888	
	One Time Payment - Classified Salaries - Object 2xxx - SF 0				
	One Time Payment - 3.5% <b>Classified</b> Salaries - Object 2xxx - Restricted		\$0	\$256,396	(\$256,396)
<b>3</b>					
	Statutory Benefit - Certificated Rates	<b>19.60%</b>	<b>19.60%</b>	<b>21.60%</b>	<b>22.75%</b>
	Statutory Benefit - Classified Rates	<b>30.35%</b>	<b>30.35%</b>	<b>33.79%</b>	<b>35.95%</b>
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$83,518,254	\$0	\$461,508	(\$234,787)
	Payroll costs SF 0	\$42,961,240			
	Payroll costs-Restricted	\$40,557,015			
	Salary Increase - Certificated payroll costs - SF 0		\$0	\$106,218	\$0
	Salary Increase - Certificated payroll costs - Restricted		\$0	\$34,079	\$0
	Salary Increase - <b>Classified</b> payroll costs - SF 0		\$0	\$68,339	\$0
	Salary Increase - <b>Classified</b> payroll costs - Restricted		\$0	\$11,845	\$0
	Salary Increase Other - Certificated payroll costs - SF0		\$0	\$0	\$0
	Salary Increase Other - Certificated payroll costs - Restricted		\$0	\$0	\$0
	Other - Certificated payroll costs - SF0		\$0	\$0	\$0
	Other - Certificated payroll costs - Restricted		\$0	\$0	\$0
	Other - <b>Classified</b> payroll costs - SF 0		\$0	\$0	\$0
	Other - <b>Classified</b> payroll costs - Restricted		\$0	\$0	\$0
	On-going Payment K-8 Principals & Leadership Stipends - Certificated payroll costs - SF0			\$6,240	
	One Time Payment - Certificated payroll costs - Restricted		\$0	\$148,151	(\$148,151)
	One Time Payment - <b>Classified</b> payroll costs - SF0			\$0	
	One Time Payment- <b>Classified</b> payroll costs - Restricted		\$0	\$86,636	(\$86,636)

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1	Year 2	Year 3
			Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
4	Health/Welfare Plans - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x,	\$63,424,732	\$0	\$59,909	(\$30,524)
<b>Unrestricted (SF 0)</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Health & Welfare -SF 0 Certificated - * See below for rates					
Health & Welfare -Restricted Certificated -* See below for rates					
Health & Welfare -SF 0 Classified - *See below for rates					
Health & Welfare - Restricted Classified -* See below for rates					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 0					
<b>Total Unrestricted</b>		<b>\$42,762,193</b>	<b>\$0</b>	<b>\$23,548</b>	<b>\$0</b>
<b>Restricted</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 3,5					
<b>Total Restricted</b>		<b>\$20,662,538</b>	<b>\$0</b>	<b>\$36,361</b>	<b>(\$30,524)</b>
5	<b>Total Compensation - Add Items 1 through 4</b>	\$435,037,893	\$0	\$2,379,411	(\$1,207,589)
6	<b>Step and Column - Related</b> to movement plus any changes due to settlement. This is a subset of Item No. 1	\$2,569,727		\$0	\$9,966
FTE - Using Jan 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.					
4,056.52		4,056.52	305.30	305.30	

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - <b>Classified</b>	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%		0.90%	0.90%

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

On-going

**San Juan Supervisors Association (SJSA)** - Article 5 - Salary -Base salaries shall be increased by a total of 3.55% effective July 1, 2021.

**Teamsters Local No. 150** - Article 6- Salaries - Base salaries and the shift differential (Article 6.1.2) shall be increased by a total of 3.55% effective July 1, 2021

**San Juan Professional Educators Coalition (SJPEC)** - Article 12 - Salary - Base salaries and stipends included in contract shall be increased by a total of 3.55% effective July 1, 2021

One-time off schedule payment

**SJSA** - For continuing members employed as of July 1, 2021, the district shall provide a one-time off schedule payment equal to 3.5 % of each member's base salary as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a members base compensation for the 2021-2022 school year.

**Teamsters Local No. 150** - For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each member's annual base salary as of July 1, 2021.

This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.

**San Juan Professional Educators Coalition (SJPEC)** - For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each members base salary (Appendix E) and stipends included in contract as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.

10. Were any additional steps, columns, or range added to the schedules? (If yes, please explain.)

**San Juan Professional Educators Coalition (SJPEC)** - Effective July 1, 2021 the parties agree to increase the annual stipend for K-8 Principals. Using the continuing education column, the stipend shall be equal to the mean average of the annual elementary school principal salary and annual middle school principal salary less the annual elementary school principal salary.

**San Juan Professional Educators Coalition (SJPEC)** - Article 12.6 Leadership Stipends (new)

The parties agree that for the 2021-2022 school year the district will hire SJPEC members to serve in leadership roles supporting the Division of Teaching and Learning. The District and the Coalition agree to establish a Leadership Stipends Joint Committee no later than July 30, 2021. The purpose of the joint committee is to mutually develop the purpose, scope, expectations, interview process, and stipend amounts for these newly created positions.

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

12. Does this bargaining unit have a negotiated cap for Health & Welfare benefits?

Yes      No

If yes, please describe the cap amount.

Not applicable.

**B. Proposed Negotiated Changes in other compensation and non-compensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.).**

**San Juan Professional Educators Coalition (SJPEC) - Article 9.6** -District agrees to provide the following minimal staffing out of base funding. 3. Middle Schools b. Vice Principal(s) ii. 2.0 FTE per school with an enrollment of 1000

**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 on-going salary increase helps SJUSD with employee recruitment. As much as possible, program budgets will absorb cost increases. Unappropriated fund balance is the source of funding to accommodate the settlements until additional solutions are identified and approved.*

*The impact of the one-time additional payment is to compensate employees for the additional time and effort they have incurred in the transition to distance learning and then back to a hybrid model for in-person learning and then again changing up the learning model for in-person learning due to COVID-19 and the various stages of instruction in compliance with State requirements . There will be no financial impact on the different programs as one-time funds are being used to pay for this one-time expense.*

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

**CONTINGENCY LANGUAGE:**

*There was no contingency language in any of the agreements.*

**E. Will this agreement create or decrease deficit financing in the current or subsequent year(s)?** "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

**General Fund:** *The agreements do not affect spending or create deficit financing in the current year because the payments to employees do not occur until July 1, 2021. Deficit financing in unrestricted is expected to be created from the on-going salary adjustment from the agreements in the 2021-2022 fiscal year. Deficit financing is not expected to be created from the one-time additional payment agreements in the 2021-2022 fiscal year. One-time funds are being used to pay for the one-time payments. In FY 2022-2023, deficit spending is decreased due to the reversal of one-time expenses. Fund balance is projected to be used until further budget solutions are identified and approved.*

**All Other Funds:** *Deficit financing will increase in the 2021-2022 fiscal year from the agreements. Fund balance is projected to be used until further budget solutions are identified and approved.*

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

*None known at this time.*

**G. Source of Funding for Proposed Agreement**

**1. Current Year**

*The proposed agreements have no effect on the current year.*

**2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?**

*The source of funding for the proposed agreements is one-time restricted revenues for the one-time payments. On-going costs will require the reduction of fund balance or other program costs.*

**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.)**

*This is a multi-year agreement with a single-year, one-time off schedule payment along with an on-going increase to base salaries, stipends and hourly rates. The sources of funding the one-time payments are one-time restricted revenues. The sources of funding for the multi-year agreements are LCFF, program revenues, and the unappropriated fund balance until additional solutions are identified and approved.*

#### H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted SF0 General Fund

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1	Column 2	Column 3	Column 4
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	Certificated & Classified Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	FY 2020-21 Proposed Budget after adjustments
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 365,550,111		\$ -	\$ 365,550,111
Remaining Revenues (8100-8799)	\$ 8,755,360		\$ -	\$ 8,755,360
<b>TOTAL REVENUES</b>	<b>\$ 374,305,471</b>	\$ -	\$ -	<b>\$ 374,305,471</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 159,622,527	\$ -	\$ -	\$ 159,622,527
Classified Salaries (2000-2999)	\$ 39,985,649	\$ -	\$ -	\$ 39,985,649
Employee Benefits (3000-3999)	\$ 85,723,433	\$ -	\$ -	\$ 85,723,433
Books and Supplies (4000-4999)	\$ 8,523,801	\$ -	\$ -	\$ 8,523,801
Services, Other Operating Expenses (5000-5999)	\$ 20,803,811		\$ -	\$ 20,803,811
Capital Outlay (6000-6999)	\$ 199,761		\$ -	\$ 199,761
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405		\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (7,630,345)		\$ -	\$ (7,630,345)
Other Adjustments			\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,239,042</b>	\$ -	\$ -	<b>\$ 308,239,042</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 66,066,429</b>	\$ -	\$ -	<b>\$ 66,066,429</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,727,872	\$ -	\$ -	\$ 3,727,872
CONTRIBUTIONS (8980-8999)	\$ (55,462,028)	\$ -	\$ -	\$ (55,462,028)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 6,876,529</b>	\$ -	\$ -	<b>\$ 6,876,529</b>
<b>BEGINNING BALANCE</b>	<b>\$ 52,103,664</b>	\$ -	\$ -	<b>\$ 52,103,664</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ (741,618)	\$ -		\$ (741,618)
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 58,238,575</b>	\$ -	\$ -	<b>\$ 58,238,575</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	\$ -			
Nonspendable Amounts:	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ -			\$ -
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds (9750-9760)	\$ -		\$ -	\$ -
Assigned Amounts	\$ 3,897,507	\$ -		\$ 3,897,507
<b>Unappropriated Amounts (9790)</b>	<b>\$ 43,284,852</b>	\$ -	\$ -	<b>\$ 43,284,852</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Restricted SF 3 & 5 General Fund****Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 1,706,852		\$ -	\$ 1,706,852
Remaining Revenues (8100-8799)	\$ 150,559,778		\$ -	\$ 150,559,778
<b>TOTAL REVENUES</b>	<b>\$ 152,266,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,266,630</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 58,508,932	\$ -	\$ -	\$ 58,508,932
Classified Salaries (2000-2999)	\$ 29,977,799	\$ -	\$ -	\$ 29,977,799
Employee Benefits (3000-3999)	\$ 61,219,549	\$ -	\$ -	\$ 61,219,549
Books and Supplies (4000-4999)	\$ 37,430,155	\$ -	\$ -	\$ 37,430,155
Services, Other Operating Expenses (5000-5999)	\$ 11,396,709		\$ -	\$ 11,396,709
Capital Outlay (6000-6999)	\$ 697,783		\$ -	\$ 697,783
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 6,831,501		\$ -	\$ 6,831,501
Other Adjustments	\$ 2,351,628		\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 208,414,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 208,414,056</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (56,147,426)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (56,147,426)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 6,918,848		\$ -	\$ 6,918,848
CONTRIBUTIONS (8980-8999)	\$ 55,462,028	\$ -	\$ -	\$ 55,462,028
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (7,604,246)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,604,246)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 26,222,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,222,769</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ 741,618			\$ 741,618
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 19,360,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,360,141</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts			\$ -	\$ -
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)			\$ -	\$ -
Committed Funds	\$ -		\$ -	\$ -
Assigned Amounts		\$ -	\$ -	\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Combined General Fund****Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 367,256,963	\$ -	\$ -	\$ 367,256,963
Remaining Revenues (8100-8799)	\$ 159,315,138	\$ -	\$ -	\$ 159,315,138
<b>TOTAL REVENUES</b>	<b>\$ 526,572,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 526,572,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 218,131,459	\$ -	\$ -	\$ 218,131,459
Classified Salaries (2000-2999)	\$ 69,963,448	\$ -	\$ -	\$ 69,963,448
Employee Benefits (3000-3999)	\$ 146,942,982	\$ -	\$ -	\$ 146,942,982
Books and Supplies (4000-4999)	\$ 45,953,956	\$ -	\$ -	\$ 45,953,956
Services, Other Operating Expenses (5000-5999)	\$ 32,200,520	\$ -	\$ -	\$ 32,200,520
Capital Outlay (6000-6999)	\$ 897,544	\$ -	\$ -	\$ 897,544
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405	\$ -	\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (798,844)	\$ -	\$ -	\$ (798,844)
Other Adjustments	\$ 2,351,628	\$ -	\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 516,653,098</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 516,653,098</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 9,919,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,919,003</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 10,646,720	\$ -	\$ -	\$ 10,646,720
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (727,717)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (727,717)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 78,326,433</b>			<b>\$ 78,326,433</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 77,598,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,598,716</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				<b>\$ -</b>
Nonspendable Amounts	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds	\$ -	\$ -		\$ -
Assigned Amounts	\$ 3,897,507	\$ -	\$ -	\$ 3,897,507
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$ 43,284,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,284,852</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>			<b>2.00%</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Combined General Fund****Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
	<b>FY 2020-21 Proposed Budget after adjustments</b>	Certificated & Classified, Board Contracts	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$367,256,963	\$382,665,618	\$389,192,138
Remaining Revenues (8100-8799)	\$159,315,138	\$114,424,076	\$107,999,882
<b>TOTAL REVENUES</b>	<b>\$526,572,101</b>	<b>\$497,089,694</b>	<b>\$497,192,020</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$218,131,459	\$216,273,566	\$208,887,060
Classified Salaries (2000-2999)	\$69,963,448	\$73,164,314	\$73,146,485
Employee Benefits (3000-3999)	\$146,942,982	\$158,976,635	\$165,052,793
Books and Supplies (4000-4999)	\$45,953,956	\$63,005,589	\$24,092,683
Services, Other Operating Expenses (5000-5999)	\$32,200,520	\$32,520,074	\$29,229,578
Capital Outlay (6000-6999)	\$897,544	\$4,432,600	\$73,000
Other Outgo (7100-7299) (7400-7499)	\$1,010,405	\$1,010,455	\$1,010,455
Direct Support/Indirect Cost (7300-7399)	(\$798,844)	(\$1,292,385)	(\$1,218,518)
Other Adjustments	\$2,351,628	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$516,653,098</b>	<b>\$548,090,848</b>	<b>\$500,273,536</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$9,919,003</b>	<b>(-\$1,001,154)</b>	<b>(-\$3,081,516)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$10,646,720	\$11,697,521	\$4,227,628
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$727,717)</b>	<b>(-\$62,698,675)</b>	<b>(-\$7,309,144)</b>
<b>BEGINNING BALANCE</b>	<b>\$78,326,433</b>	<b>\$77,598,716</b>	<b>\$79,150,960</b>
Prior-Year Adjustments/Restatements (9793/9795)/ Update to Estimated actuals		\$64,250,919	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$77,598,716</b>	<b>\$79,150,960</b>	<b>\$71,841,816</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts	\$500,000	\$500,000	\$500,000
Reserved Amounts (9711-9740)	\$19,360,141	\$19,893,934	\$13,515,952
Reserved for Economic Uncertainties (9770)	\$10,556,216	\$11,197,130	\$10,181,181
Committed Funds	\$0	\$0	\$0
Assigned Amounts	\$3,897,507	5,108,826	6,790,129
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$43,284,852</b>	<b>\$42,451,070</b>	<b>\$40,854,554</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.02%</b>

**J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES****1. State Reserve Standard**

		<b>2020-21 Projected Year Totals - Budget</b>	<b>2021-22 Multi-Year Projection</b>	<b>2022-23 Multi-Year Projection</b>
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 527,299,818	\$ 559,788,369	\$ 504,501,164
b.	State Standard Minimum Reserve Percentage for this District ( <u>2%</u> ) enter percentage:	2%	2%	2%
c.	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)	\$ 10,545,996	\$ 11,195,767	\$ 10,090,023

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 10,556,216	\$ 11,197,130	\$ 10,181,181
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 43,284,852	\$ 42,451,070	\$ 40,854,554
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriate Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 53,841,068	\$ 53,648,200	\$ 51,035,735
h.	Reserve for Economic Uncertainties Percentage	2.00%	2.00%	2.02%

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

<b>2020-21</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2021-22</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2022-23</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

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

**5. If the total amount of the adjustment in Column 2 on Page 4c does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1a (i.e., increase was partially budgeted), explain the variance below:**

*Total amount of the adjustment in Column 2 on Page 4c is: \$ -*

*Total Compensation Increase in Section A, Line 5, Page 1a is: \$ -*

*Variance \$ -*

*Net increase contribution to Restricted Repair Maintenance Account (RRMA) \$ -*

*Amount budgeted in object code 4xxx in Restricted General Fund to offset the increased cost \$ -*

**6. Please include any additional comments and explanation of Page 5 if necessary:**

The budget reflected for FY 2021-22 and FY 2022-23 on page 5 is based on the budget that was presented to the board for public disclosure on June 8, 2021 which includes the adjustments for the settled concessions.

## K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

### COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT LOCAL CONTROL FUNDING

(a) Current-Year Local Control Funding per ADA( line 19 below):	\$ 9,746
(b) Prior-Year Base Funding per ADA (line 20 below)	\$ 9,786
(c) Amount of Current-Year Increase: (a) minus (b)	\$ (40)
(d) Percentage Increase in Base LCFF per ADA: (c) divided by (b)	-0.41%
(e) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1)	0.00%

1 K-3 CSR	6,361,740
2 EIA	4,398,886
3 Other State categorical	24,749,916
4 Transportation	5,230,781
5 Targeted Instructional Improvement Grant (TIIG)	2,350,261
6 Total LCFF Categoricals	\$ 43,091,584
7 2012-13 Rev Limit funding per ADA	\$ 5,303.79
8 Actual or Estimated funded ADA	37,509.32
Current year ADA x 2012-13 Rev Limit funding per ADA (Rows 7 x 8)	198,941,556
10 Prior year gap funding	\$ 12,630,041
11 Prior year gap funding per ADA	336.72
Total of all prior years gap funding adjusted for current year ADA	112,398,928
13 Adjusted Funding Floor (Rows 6 + 9 + 12)	\$ 354,432,068
14 LCFF funding target	\$ 365,550,111
15 Funding GAP (Rows 14-13)	\$ 11,118,043
16 LCFF Statewide funding GAP %	100.00%
17 LCFF Growth (Rows 15 x 16)	\$ 11,118,043
18 LCFF Funding (Rows 13 + 17)	\$ 365,550,111
19 LCFF revenue per ADA (Rows 18 / 8)	\$ 9,746
20 Prior year funding per ADA	\$ 9,786
21 Per ADA change from Prior year (Rows 19 - 20)	\$ (40)
22 Growth Increase % (Rows 21 / 20)	-0.41%

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: *San Juan Unified School District - Adult Education Fund*

Name of Bargaining Units: *SJSA, Teamsters, SJPEC*

Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date) (date)

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

Page 1 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement			
		Cost Prior to	Year 1	Year 2	
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799	\$0	\$8,456	\$0
			0.00%	0.59%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
3	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$394,350	\$0	\$1,826	\$0
			0.00%	0.46%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$238,452	\$0	\$220	\$0
			0.00%	0.09%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$10,502	\$0
			0.00%	0.51%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$12,099	\$0	\$0	\$93
7	<b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	24.71	24.71	2.00	2.00
8	<b>Total Compensation Average Cost per Employee</b>	\$83,165	\$0	\$5,251	\$0
			0.00%	6.31%	0.00%
9	<b>Total Salary Compensation</b>	\$1,421,799	\$0	\$8,456	\$0
	<b>Total Salary Compensation %</b>		<b>Total Salary Compensation %</b>		<b>0.00%</b>

<b>A. Proposed Change in Compensation for Adult Education Fund</b>					
Page 2 (Other Funds Section)					
	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799.00	\$0.00	\$8,456.00	\$0.00
	Certificated Salaries - Object 1xxx	\$1,125,540		\$0	\$0
	<b>Classified</b> Salaries - Object 2xxx	\$296,259		\$0	\$0
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx			\$8,456	
	Salary Increase Certificated Salaries - Object 1xxx			\$0	\$0
	Salary Increase <b>Classified</b> Salaries Object 2xxx				
	Other - Certificated Salaries - Object 1xxx			\$0	
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
	One Time Payment -Certificated Salaries - Object 1xxx		\$0	\$0	\$0
	One Time Payment - Classified Salaries - Object 2xxx -		\$0		\$0
3					
	Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	<b>Statutory Benefits</b> - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$394,350	\$0	\$1,826	\$0
	Certificated Payroll costs	\$262,521	\$0	\$0	\$0
	Classified Payroll costs	\$131,830	\$0	\$0	
	Salary Increase - Certificated payroll costs		\$0	\$1,826	
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$0	
	One Time Payment - Certificated payroll costs		\$0	\$0	\$0
	One Time Payment - <b>Classified</b> payroll costs				\$0
4	<b>Health/Welfare Plans</b> - Medical,dental/vision, life insurance, retiree h&w, lt sick leave, cash	\$238,452	\$0	\$220	\$0
	Medical/Dental/VSP - Object 340x	\$192,835			
	Life Insurance - Object 395x	\$1,688	\$0	\$0	
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$43,929	\$0	\$220	\$0
	Post Employment Health Plan (PEHP) Object 3751 (SJTA only)				
			\$	-	\$
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$10,502	\$0
6	<b>Step and Column - Related to movement plus any changes due to settlement. This is a subset of Item No. 1</b>	\$12,099	\$0	\$0	\$93
				\$0	
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed	24.71	24.71	2.00	2.00

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.70%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

**Adult Ed Fund-Unrestricted & Restricted**

**Enter Bargaining Unit/Group:** SJSA, Teamsters, SJPEC

	Column 1  FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	Column 2  Certificated & Classified, Board Contracts	Column 3  Other Revisions, including proposed budget revision	Column 4  FY 2020-21 Proposed Budget after adjustments
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 3,502,101		\$ -	\$ 3,502,101
<b>TOTAL REVENUES</b>	<b>\$ 3,502,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,502,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,125,540	\$ -	\$ -	\$ 1,125,540
Classified Salaries (2000-2999)	\$ 296,259	\$ -	\$ -	\$ 296,259
Employee Benefits (3000-3999)	\$ 632,802	\$ -	\$ -	\$ 632,802
Books and Supplies (4000-4999)	\$ 526,425		\$ -	\$ 526,425
Services, Other Operating Expenses (5000-5999)	\$ 1,016,989		\$ -	\$ 1,016,989
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 68,038		\$ -	\$ 68,038
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,666,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,666,053</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (163,952)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (163,952)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 90,300		\$ -	\$ 90,300
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (254,252)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (254,252)</b>
BEGINNING BALANCE	\$ 1,733,310			\$ 1,733,310
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,479,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,479,058</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -			
Restricted	\$ 1,437,968	\$ -		\$ 1,437,968
Reserved for Economic Uncertainties (9770)	\$ -			
Committed	\$ -			
Assigned	\$ 41,090			\$ 41,090
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**  
**Page 4 (Other Funds Section)**

**Adult Education Fund**

**Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$3,502,101	\$3,496,985	\$3,496,985
<b>TOTAL REVENUES</b>	<b>\$3,502,101</b>	<b>\$3,496,985</b>	<b>\$3,496,985</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$1,125,540	\$1,112,510	\$1,099,754
Classified Salaries (2000-2999)	\$296,259	\$311,649	\$314,454
Employee Benefits (3000-3999)	\$632,802	\$702,787	\$751,106
Books and Supplies (4000-4999)	\$526,425	\$184,248	\$166,001
Services, Other Operating Expenses (5000-5999)	\$1,016,989	\$1,029,113	\$1,012,238
Capital Outlay (6000-6999)	\$0	-\$377	-\$377
Other Outgo (7100-7299) (7400-7499)	\$0	\$93,099	\$92,722
Direct Support/Indirect Cost (7300-7399)	\$68,038	\$56,825	\$56,825
Other Adjustments	\$0		
<b>TOTAL EXPENDITURES</b>	<b>\$3,666,053</b>	<b>\$3,489,854</b>	<b>\$3,492,723</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(\$163,952)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$0</b>		
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$90,300</b>	<b>\$ -</b>	<b>\$0</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$254,252)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>BEGINNING BALANCE</b>	<b>\$1,733,310</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$413,985	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>	<b>\$1,904,436</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$0		
Restricted	\$1,437,968	\$1,900,174	\$1,904,436
Reserved for Economic Uncertainties	\$0		
Committed	\$0		
Assigned	\$41,090		
<b>Reserve for Economic Uncertainties Percentage</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: *San Juan Unified School District - Child Development Fund*

Name of Bargaining Units: *SJSA, Teamsters, SJPEC*

Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date)

(date)

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

Page 4 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2
		Proposed Agreement <small>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</small>	Increase (Decrease)	Increase (Decrease)
1 <b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295		\$0	\$12,856
			0.00%	0.10%
2 <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0		\$0	\$0
			0.00%	0.00%
<b>Description of other compensation</b>				
3 <b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$3,804,518		\$0	\$2,777
			0.00%	0.07%
4 <b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$3,798,000		\$0	\$334
			0.00%	0.01%
5 <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$20,066,814		\$0	\$15,967
			0.00%	0.08%
6 <b>Step and Column - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1</b>	\$111,178		\$0	\$141
7 <b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	279.64		279.64	3.00
8 <b>Total Compensation Average Cost per Employee</b>	\$71,759		\$0	\$5,322
			0.00%	7.42%
9 <b>Total Salary Compensation</b>	\$12,464,295		\$0	\$12,856
<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

**A. Proposed Change in Compensation for Child Development Fund**

Page 5 (Other Funds Section)

Compensation		Annual	Fiscal Impact of Proposed Agreement		
	Cost Prior to	Year 1	Year 2	Year 3	
	Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23	
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295	\$0	\$12,856	\$0
	Certified Salaries - Object 1xxx	\$8,240,661		\$0	
	<b>Classified</b> Salaries - Object 2xxx	\$4,223,634		\$0	
	Salary Increase Certified Salaries <b>3.55%</b> Object 1xxx			\$12,856	
	Salary Increase Certified Salaries - Object 1xxx			\$0	
	Other - Certified Salaries - Object 1xxx				
	Salary Increase <b>Classified</b> - Object 2xxx				
	Other - <b>Classified Salaries</b> - Object 2xxx				
<b>2</b>	<b>Other Compensation</b>	\$0	\$0	\$0	\$0
	One Time Payment -Certified Salaries - Object 1xxx			\$0	
	One Time Payment- <b>Classified</b> Salaries - Object 2xxx				
<b>3</b>	Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	<b>Statutory Benefits</b> - STRS, PERS, FICA,WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$3,804,518	\$0	\$2,777	\$0
	Certificated payroll costs	\$2,546,848			
	<b>Classified</b> payroll costs	\$1,257,671			
	Salary Increase <b>SJPEC 3.55%</b> - Certificated payroll costs		\$0	\$2,777	
	Salary Increase - Other Certificated payroll costs		\$0	\$0	
	Other - Certificated payroll costs		\$0	\$0	
	Salary Increase <b>Classified</b> payroll costs				
	Other - <b>Classified</b> payroll costs			\$0	
	One Time Payment - 2% payroll costs(No PERS)		\$0	\$0	
	One Time Payment - <b>Classified</b> payroll costs		\$0	\$0	\$0
<b>A. Proposed Change in Compensation for Child Development Fund</b>				\$0	\$0
Page 6 (b) (Other Funds Section)					
<b>4</b>	Health/Welfare Plans - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$3,798,000	\$0	\$334	\$0
	Medical/Dental/VSP - Object 340x	\$3,323,212		\$0	
	Life Insurance - Object 395x	\$21,247	\$0	\$0	
	<i>Retiree H&amp;W &amp; Long-term Sick Leave - * See below for rates</i>	\$453,541	\$0	\$334	
	Post Employment Health Plan (PEHP) Object 3751 (SJTA only)	\$0	\$0	\$0	
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$20,066,814	\$0	\$15,967	\$0
<b>6</b>	<b>Step and Column - Related to movement plus any changes due to settlement. This is a subset of Item No. 1</b>	\$111,178	\$0	\$0	\$141
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	279.64	279.64	3.00	3.00

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%	0.00%	0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%	0.00%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

### *Child Development Fund-Unrestricted & Restricted*

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1 <b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Column 2 <b>Certificated &amp; Classified, Board Contracts</b>	Column 3 <b>Other Revisions, including proposed budget revision</b>	Column 4 <b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042		\$ -	\$ 20,768,042
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,768,042</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ -	\$ -	\$ 8,240,661
Classified Salaries (2000-2999)	\$ 4,223,634	\$ -	\$ -	\$ 4,223,634
Employee Benefits (3000-3999)	\$ 7,602,518	\$ -	\$ -	\$ 7,602,518
Books and Supplies (4000-4999)	\$ 4,080,521	\$ -	\$ -	\$ 4,080,521
Services, Other Operating Expenses (5000-5999)	\$ 427,183		\$ -	\$ 427,183
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599		\$ -	\$ 850,599
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,425,116</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,657,074)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -	\$ 2,915,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -		\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,742,074)</b>
BEGINNING BALANCE	\$ 2,558,674			\$ 2,558,674
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 816,600</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -		\$ -	\$ -
Restricted	\$ 536,411		\$ -	\$ 536,411
Reserved for Economic Uncertainties (9770)	\$ 280,189	\$ -		\$ 280,189
Committed	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

Page 4 (Other Funds Section)

**Child Development Fund**

**Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	Certificated & Classified, Board Contracts	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042	\$ 20,167,285	\$ 25,420,369
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ 20,167,285</b>	<b>\$ 25,420,369</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ 8,941,684	\$ 9,020,564
Classified Salaries (2000-2999)	\$ 4,223,634	\$ 4,579,317	\$ 4,620,532
Employee Benefits (3000-3999)	\$ 7,602,518	\$ 8,986,042	\$ 9,526,577
Books and Supplies (4000-4999)	\$ 4,080,521	\$ 1,145,919	\$ 1,143,856
Services, Other Operating Expenses (5000-5999)	\$ 427,183	\$ 264,344	\$ 264,344
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599	\$ 852,124	\$ 864,680
Other Adjustments	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ 24,769,430</b>	<b>\$ 25,440,553</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ (4,602,145)</b>	<b>\$ (20,184)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -	\$ 4,469,893	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ (132,252)</b>	<b>\$ (20,184)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,558,674</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ (38,517)	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>	<b>\$ 625,647</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -	\$ -	\$ -
Restricted	\$ 536,411	\$ 645,831	\$ 625,647
Reserved for Economic Uncertainties	\$ 280,189	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -
Unappropriated Amounts - Unrestricted (9790)	\$ -		
Reserve for Economic Uncertainties Percentage	1.10%	0.00%	0.00%

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: *San Juan Unified School District - Cafeteria Fund*

Name of Bargaining Units: *SJSA, Teamsters, SJPEC*

Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date)

(date)

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

**Page 5 (Other Funds Section)**

	Compensation	Annual	Fiscal Impact of Proposed Agreement		
			Cost Prior to	Year 1	Year 2
			Proposed Agreement	Increase (Decrease)	Increase (Decrease)
			FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$29,629	\$0
			0.00%	0.67%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
	<b>Description of other compensation</b>				
3	<b>Statutory Benefits</b> - STRS, PERS, FICA WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$1,250,031	\$0	\$10,012	\$0
			0.00%	0.80%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$1,952,735	\$0	\$1,466	\$0
			0.00%	0.08%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$41,107	\$0
			0.00%	0.54%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$39,636	\$0	\$0	\$357
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	158.59	158.59	16.00	16.00
8	<b>Total Compensation Average Cost per Employee</b>	\$48,215	\$0	\$2,569	\$0
			0.00%	5.33%	0.00%
9	<b>Total Salary Compensation</b>	\$4,443,682	\$0	\$29,629	\$0
	<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

**A. Proposed Change in Compensation for Cafeteria Fund**

**Page 6 (Other Funds Section)**

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$29,629	\$0
	Classified Salaries - Object 2xxx	\$4,443,682			
	Salary Increase <b>Certificated</b> Salaries - Object 2xxx				
	Salary Increase <b>Classified 3.55%</b> - Object 2xxx			\$29,629	
	Other - <b>Classified</b> Salaries - Object 2xxx -				
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$0	\$0
	One Time Payment 2% - Other <b>Classified</b> Salaries - Object 2xxx		\$0	\$0	
<b>3</b>	Statutory Benefit - Certificated Rates				
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$1,250,031	\$0	\$10,012	\$0
	Classified payroll costs	\$1,250,031			
	Salary Increase - Certificated payroll costs				
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$10,012	
	One Time Payment - Certificated payroll costs				
	One Time Payment - <b>other Classified</b> payroll costs		\$0	\$0	
<b>4</b>	<b>Health/Welfare Plans -</b> medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$1,952,735	\$0	\$1,466	\$0
	Medical/Dental/VSP - Object 340x	\$1,724,486			
	Life Insurance - Object 395x	\$8,287			
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$219,962	\$0	\$1,466	
	Cash Option - Object 391x				
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$41,107	\$0
<b>6</b>	<b>Step and Column - Related to movement plus any changes due to settlement. This is a subset of Item No. 1</b>	\$39,636	\$0	\$0	\$357
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	158.59	158.59	16.00	16.00
	* Rates:			* Rates:	FY 2022-23
	Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
	Health & Welfare	4.00%	4.00%	4.00%	7.50%
	Step & Column - Certificated				
	Step & Column - <b>Classified</b>	0.90%	0.85%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 7 (Other Funds Section)

### Cafeteria Fund - Unrestricted & Restricted

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807		\$ -	\$ 5,882,807
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,882,807</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -		\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ -	\$ -	\$ 4,443,682
Employee Benefits (3000-3999)	\$ 3,202,767	\$ -	\$ -	\$ 3,202,767
Books and Supplies (4000-4999)	\$ 3,568,620		\$ -	\$ 3,568,620
Services, Other Operating Expenses (5000-5999)	\$ 711,730		\$ -	\$ 711,730
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435		\$ -	\$ 393,435
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,320,234</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,437,427)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 3,675,000		\$ -	\$ 3,675,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 7,775		\$ -	\$ 7,775
CONTRIBUTIONS (8980-8999)			\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,770,202)</b>
BEGINNING BALANCE	\$ 4,002,887			\$ 4,002,887
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,232,685</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable	\$ 297,410			\$ 297,410
Restricted	\$ 935,275	\$ -	\$ -	\$ 935,275
Reserved for Economic Uncertainties (9770)	\$ -		\$ -	\$ -
Committed	\$ -		\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Cafeteria Fund

Enter Bargaining Unit/Group: SJSAs, Teamsters, SJPEC

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807	\$ 14,160,214	\$ 17,507,849
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ 14,160,214</b>	<b>\$ 17,507,849</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ 5,221,417	\$ 5,218,485
Employee Benefits (3000-3999)	\$ 3,202,767	\$ 3,630,895	\$ 3,824,501
Books and Supplies (4000-4999)	\$ 3,568,620	\$ 6,365,509	\$ 7,292,389
Services, Other Operating Expenses (5000-5999)	\$ 711,730	\$ 746,424	\$ 751,222
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435	\$ 373,798	\$ 455,230
Other Adjustments	\$ -		
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ 16,338,043</b>	<b>\$ 17,541,827</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ (2,177,829)</b>	<b>\$ (33,978)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 3,675,000</b>	<b>\$ 3,175,000</b>	<b>\$ 175,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 7,775</b>	<b>\$ 7,983</b>	<b>\$ 7,775</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ 989,188</b>	<b>\$ 133,247</b>
<b>BEGINNING BALANCE</b>	<b>\$ 4,002,887</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 778,127	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>	<b>\$ 3,133,247</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ 297,410	\$ 361,534	\$ 361,534
Restricted	\$ 935,275	\$ 2,638,466	\$ 2,771,713
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Reserve for Economic Uncertainties Percentage	0.00%		

# SACRAMENTO COUNTY OFFICE OF EDUCATION

## **PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

**San Juan Unified School District - Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds**

Name of School District:

---

**Name of Bargaining Units:** SJSU, Teamsters, SJPEC

**Certificated, Classified, Other:**      **Certificated & Classified, Board Contracts**

**The proposed agreements cover the period beginning: July 1, 2021 and ending: June 30, 2023**

**(date)** **(date)**

**The Governing Board will act upon the proposed agreement(s) on: July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

#### **A. Proposed Change in Compensation**

**Page 8 (Other Funds Section)**

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted			
			FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$2,039,608	\$0	\$1,650	\$0
			0.00%	0.08%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
	<b>Description of other compensation</b>				
3	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$523,831	\$0	\$558	\$0
			0.00%	0.11%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$381,206	\$0	\$81	\$0
			0.00%	0.02%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,944,645	\$0	\$2,289	\$0
			0.00%	0.08%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$18,193	\$0	\$0	\$20
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	22.12	22.12	0.55	0.55
8	<b>Total Compensation Average Cost per Employee</b>	\$133,121	\$0	\$4,162	\$0
			0.00%	3.13%	0.00%
9	<b>Total Salary Compensation</b>	\$2,039,608	\$0	\$1,650	\$0
	<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

A. Proposed Change in Compensation for : Page 9 (Other Funds Section)		Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds			
	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$2,039,608	\$0	\$1,650	\$0
	Certificated Salaries - Object 1xxx	\$0			
	Classified Salaries - Object 2xxx	\$2,039,608			
	Salary Increase Certificated Salaries - Object 1xxx		\$0	\$0	
	Salary Increase Classified Salaries - 3.55% - Object 2xxx		\$0	\$1,650	
	Other -Certificated Salaries - Object 1xxx			\$0	
	Other - Classified Salaries - Object 2xxx		\$0	0	
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
	One-Time Payment-Certificated Salaries-Object 1xxx		\$0	\$0	
	One-Time PaymentClassified Salaries-Object 2xxx			\$0	
3	Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$523,831	\$0	\$558	\$0
	Certificated Payroll costs	\$0			
	Classified Payroll costs	\$523,831			
	Salary Increase - Certificated payroll costs	\$0	\$0	\$0	
	Salary Increase - Classified payroll costs	\$0	\$0	\$558	
	One Time Payment-Certificated payroll costs		\$0	\$0	
	One Time Payment-Classified payroll costs		\$0	\$0	
	Other-Certificated payroll costs			\$0	
	Other-Classified payroll costs			\$0	\$0
4	<b>Health/Welfare Plans -</b> medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$381,206	\$0	\$81	\$0
	Medical/Dental/VSP - Object 340x	\$278,663		\$0	\$0
	Life Insurance - Object 395x	\$1,493			
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$101,050	\$0	\$81	\$0
	Cash Option - Object 391x				
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,944,645	\$0	\$2,289	\$0
6	<b>Step and Column - Related to movement plus any changes due to settlement.</b> This is a subset of Item No. 1	\$18,193		\$0	\$20
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	22.12	22.12	0.55	0.55

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - Classified	0.90%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 10 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)			\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790		\$ -	\$ 296,083,790
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,083,790</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ -	\$ -	\$ 2,039,608
Employee Benefits (3000-3999)	\$ 905,037	\$ -	\$ -	\$ 905,037
Books and Supplies (4000-4999)	\$ 889,556		\$ -	\$ 889,556
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603		\$ -	\$ 25,873,603
Capital Outlay (6000-6999)	\$ 157,875,226		\$ -	\$ 157,875,226
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ -	\$ -
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,583,030</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,500,760</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 88,234,983		\$ -	\$ 88,234,983
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,141,743		\$ -	\$ 3,141,743
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>
BEGINNING BALANCE	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)				
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>		
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable				\$ -
Restricted	\$ 159,120,281	\$ -		\$ 159,120,281
Reserved for Economic Uncertainties (9770)	\$ -			\$ -
Committed	\$ -			\$ -
Assigned	\$ -	\$ -		\$ -
Restricted Net Position	\$ -			\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>			<b>\$ 34,473,719</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities & Self Insurance Funds

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790	\$ 105,556,899	\$ 105,794,267
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ 105,556,899</b>	<b>\$ 105,794,267</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ 1,369,666	\$ 1,381,746
Employee Benefits (3000-3999)	\$ 905,037	\$ 814,959	\$ 650,705
Books and Supplies (4000-4999)	\$ 889,556	\$ 14,112	\$ 14,735
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603	\$ 26,097,378	\$ 26,105,080
Capital Outlay (6000-6999)	\$ 157,875,226	\$ 81,708,669	\$ 69,752,369
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ 88,234,983	\$ 88,362,547
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ 0
Other Adjustments	\$ -		\$ 0
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ 198,239,767</b>	<b>\$ 186,267,182</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ (92,682,868)</b>	<b>(\$80,472,915)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 88,234,983</b>	<b>\$ 4,391,411</b>	<b>\$ 104,000,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 3,141,743</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ (88,291,457)</b>	<b>\$ 23,527,085</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 31,383,023	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>	<b>\$ 160,212,651</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -		
Restricted	\$ 159,120,281	\$ 102,211,847	\$ 125,738,932
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Restricted Net Position	\$ -	\$ -	\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>
Reserve for Economic Uncertainties Percentage	0.00%	0.00%	0.00%

**L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICTS ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT**

The disclosure document must be signed by the district Superintendent and Chief Financial Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Deputy Superintendent of San Juan Unified School District (District), hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreements between the District and SJPEC, SJSA and Teamsters during the term of the agreement from July 1, 2021 to June 30, 2023 or later.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

General Fund <u>Budget Adjustment Categories:</u>	20-21	21-22	22-23
Budget Adjustment Increase (Decrease)			
Revenues/Other Financing Sources	\$0	\$0	\$0
Expenditures/Other Financing Uses*	\$0	\$ 1,185,033	\$ (36,227)
Ending Balance Increase (Decrease)	\$0	\$ (1,185,033)	\$ 36,227
* (includes budget offsets, if any)			

(No budget revisions necessary)

The one-time cost for the Other Funds (Adult Ed, Cafeteria, Child Development, Deferred Maintenance/Building Funds, and Self Insurance Fund) will be absorbed by the one-time funds budgeted in the restricted general fund for their appropriate Full-Time Equivalent (FTE) staff.

Kent Kern, Superintendent of Schools

Date

Kent Stephens, Deputy Superintendent

6/17/2021

Date

General Funds <u>Group Total Costs</u>	20-21	Not Cumulative 21-22	Not Cumulative 22-23
Teachers (SJTA)	\$ -	\$ -	\$ -
General & Operations Support (CSEA)	-	-	-
Teamsters	-	449,390	(217,447)
Management (SJAA) & Board	-	-	-
Contracted Cabinet members	-	-	-
Certified Supervisory (SJPEC)	-	1,694,456	(851,865)
Supervisors (SJSA)	-	235,565	(138,277)
Confidential & Unrepresented	-	-	-
Specialists Units	-	-	-
Total	\$ -	\$ 2,379,411	\$ (1,207,589)
Less offsets	-	(1,194,378)	\$ 1,171,362
Total impact to budget	\$ -	\$ 1,185,033	\$ (36,227)

## M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee 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(s) and is submitted to the Governing Board for public disclosure of the major provisions of the agreement(s) (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

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**Kent Kern, Superintendent of Schools**  
(Signature)

Date

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**Kent Stephens, Deputy Superintendent**  
Contact Person

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(916) 971-7237  
Phone

**After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on July 1, 2021 took action to approve the proposed agreements with SJPEC, SJSA and Teamsters.**

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**President, Governing Board**  
(Signature)

Date

**SAN JUAN UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM:** I-12

**MEETING DATE:** 06/22/2021

**SUBJECT:** Tentative Agreement with San Juan Supervisors Association and the San Juan Unified School District

For Discussion:   
For Action:   
Report:   
Workshop:   
Recognition:   
Emergency Action:

**DEPARTMENT:** Schools and Labor Relations

**ACTION REQUESTED:**

The board is asked to discuss the San Juan Supervisors Association tentative agreement with the San Juan Unified School District.

Public Comment/Action Anticipated: July 1, 2021

**RATIONALE/BACKGROUND:**

Statute requires that the public be made aware of the costs associated with a tentative collective bargaining agreement before it becomes binding on the district or county office of education. Government Code Section 3547.5 states:

"Before a public school employer enters into a written agreement with an exclusive representative covering matters within the scope of representation, the major provisions of the agreement, including, but not limited to, the costs that would be incurred by the public school employer under the agreement for the current and subsequent fiscal year, shall be disclosed at a public meeting of the public school employer in a format established for this purpose by the Superintendent of Public Instruction [G.C. 3547.5(a)]."

This tentative agreement was ratified by 83% of the voting members of San Juan Supervisors Association

**ATTACHMENT(S):**

A: Tentative Agreement

**PREVIOUS STAFF/BOARD ACTION:**

Superintendent's Cabinet: 06/21/2021

**FISCAL IMPACT:**

Current Budget: \$ N/A

Additional Budget: \$ See Below

Funding Source: One-Time revenue for one-time payment

Ongoing funded by LCFF, Unrestricted base, other restricted and

Unappropriated Fund Balance

(Unrestricted Base, Supplemental, other restricted, etc.)

Current Year Only  On-going

**LCAP/STRATEGIC PLAN:**

Goal: N/A Focus: N/A

Action: N/A

Strategic Plan: N/A

**FINANCIAL DATA:**

In accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449, Fiscal Services has prepared an analysis of the fiscal impact of the proposed agreement and has submitted it to the Sacramento County Office of Education. Costs to the General Fund beginning each year for the San Juan Supervisors Association tentative collective bargaining agreement are: an increase of \$235,565 in 2021-2022, for which \$138,277 is off-set with one-time revenue and \$97,288 is ongoing. The ongoing increase of \$97,288 will continue into 2022-2023 and 2023-2024.

**PREPARED BY:** Jim Shoemake, Assistant Superintendent, Schools and Labor Relations 

**APPROVED BY:** Kent Kern, Superintendent of Schools 

**Tentative Agreement  
Between  
San Juan Unified School District (District)  
and the  
San Juan Supervisors Association (SJSA)**

**Article 2 - Contract Provisions**

**2.4.1 This agreement concludes bargaining for the 2021-22 school year. The term of this new agreement is for 2021-2022 and 2022-2023.**

**2.4.2 In addition to Article 6 (Fringe Benefits), and Article 14 (Retirement -new) the parties agree to each open two additional articles for the 2022-2023 school year (not including Article 5 Salary). Unless by mutual agreement no other articles will be opened in the spring of 2022.**

**Article 4 Condition of Employment**

**The parties agree to reaffirm their commitment to Article 4.3 (Call In and Call Back Time)**

Any member called back to work after completion of his/her regular assignment, which may include paid time off, shall be guaranteed a minimum of three (3) hours work to be compensated for at the appropriate overtime rate.

**4.3.1 Members that are called outside of normal work hours and as a result to perform administrative duties and responsibilities associated with their job will be paid in increments of 15 minutes via timecard.**

**The parties agree to reaffirm their commitment to 4.6 Member Travel**

Members who may be required to use their own auto in performance of their duties, and members who are assigned to more than one (1) work site, shall be reimbursed at a rate in accordance with the Internal Revenue Service (IRS) mileage reimbursement rate for:

- (a) Travel between work sites
- (b) Meetings or activities assigned by the District
- (c) Other work-related responsibilities.

Travel must be approved in advance by the member's site / program administrator or designee and reimbursement for mileage will be for miles actually driven. One-way mileage to meetings or activities within the District shall not exceed 25 miles.

**The parties agree to reaffirm their commitment to Article 4.7 Professional Growth**

**4.7.1 The District shall provide \$7,000 per school year to fund professional growth activities for the Supervisors Association.**

4.7.2 The professional growth program shall be administered by a committee of five (5) members: three (3) from the Supervisors Association and two (2) from the District. The Professional Growth Committee shall be responsible for developing guidelines for professional growth activities and related expenditures.

4.7.3 This provision shall not be subject to the grievance procedure.

### **Article 5 - Salary**

**Base salaries shall be increased by a total of 3.55% effective July 1, 2021.**

**For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each member's base salary as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.**

### **Article 6 - Fringe Benefits**

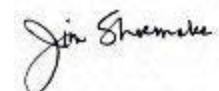
**No change**

### **Article 14 - Retirement (New)**

**The parties agree to meet during the 2021-2022 school year to discuss the components of a new Article 14 (Retirement) in preparation for bargaining in the spring of 2022.**

**Recommendations from this committee will be provided to both teams and will be non-binding.**

**Lastly, the parties agree that all unused 2020-2021 SJSA Professional Development funds will be rolled over into 2021-2022.**



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Jim Shoemake  
Assistant Superintendent  
Schools and Labor Relations  
San Juan Unified School District



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Cherie Chenoweth  
President  
San Juan Supervisors Association

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: San Juan Unified School District - *General Fund*

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Name of Bargaining Units: SJSU, Teamsters, SJPEC

Certificated, Classified, Other: Certificated & Classified, Board Contracts

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The proposed agreements cover the period beginning: July 1, 2021 and ending: June 30, 2023

(date)

(date)

The Governing Board will act upon the proposed agreement(s) on: July 1, 2021

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

#### A. Proposed Change in Compensation

Page 1a

Compensation	Annual	Fiscal Impact of Proposed Agreement			
		Cost Prior to	Year 1	Year 2	
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	
		FY 2020-21 2nd Interim <b>3/9/2021 Board Approved</b> <b>Including prior AB 1200's submitted</b>	FY 2020-21	FY 2021-22	FY 2022-23
1 <b>Salary Schedule</b> (This is to include Step and Column, which is also reported separately in Item 6)	\$288,094,907		\$0	\$886,828	\$0
			0.00%	0.31%	0.00%
2 <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0		\$0	\$971,166	(\$942,278)
			0.00%	0.34%	0.00%
3 <b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$83,518,254		\$0	\$461,508	(\$234,787)
			0.00%	0.55%	-0.28%
4 <b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option, PEHP	\$63,424,732		\$0	\$59,909	(\$30,524)
			0.00%	0.09%	-0.05%
5 <b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$435,037,893		\$0	\$2,379,411	(\$1,207,589)
			0.00%	0.55%	-0.28%
6 <b>Step and Column</b> - Due to movement plus any changes due to settlement. <b>2019-20, 2020-21</b> and <b>2021-22</b> step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$2,569,727		\$0	\$0	\$9,966
7 <b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	<b>4,056.52</b>		<b>4,056.52</b>	<b>305.30</b>	<b>305.30</b>
8 <b>Total Compensation Average Cost per Employee</b>	\$107,244		\$0	\$7,794	(\$3,955)
			0.00%	7.27%	-3.69%

<b>A. Proposed Change in Compensation-breakdown of amounts on page 1 General fund</b>					
<b>Compensation</b>		<b>Annual</b>	<b>Fiscal Impact of Proposed Agreement</b>		
		<b>Cost Prior to Proposed Agreement</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
			<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>	<b>Increase (Decrease)</b>
		<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$288,094,907	\$0	\$886,828	\$0
	Certificated Salaries - Object 1xxx - SF 0	\$159,622,527			
	Certificated Salaries - Object 1xxx - Restricted	\$58,508,932			
	<b>Classified</b> Salaries - Object 2xxx - SF 0	\$39,985,649			
	<b>Classified</b> Salaries - Object 2xxx - Restricted	\$29,977,799			
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - SF 0			\$491,752	
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx - Restricted			\$157,775	
	Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - SF 0			\$202,246	
	Salary Increase <b>Classified</b> Salaries <b>3.55%</b> Object 2xxx - Restricted			\$35,055	
	Salary Increase Certificated Salaries - Object 1xxx - SF 0				
	Salary Increase Certificated Salaries Object 1xxx - Restricted				
	Other - Certificated Salaries - Object 1xxx - SF 0				
	Other - Certificated Salaries - Object 1xxx - Restricted				
	Other - <b>Classified</b> Salaries - Object 2xxx - SF 0				
	Other - <b>Classified</b> Salaries - Object 2xxx - Restricted				
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$971,166	(\$942,278)
	One Time Payment - 3.5% Certificated - Object 1xxx - Restricted		\$0	\$685,882	(\$685,882)
	On-going Payment - K-8 Principals & Leadership Stipends Certificated Salaries - Object 1xxx SF0			\$28,888	
	One Time Payment - Classified Salaries - Object 2xxx - SF 0				
	One Time Payment - 3.5% <b>Classified</b> Salaries - Object 2xxx - Restricted		\$0	\$256,396	(\$256,396)
<b>3</b>					
	Statutory Benefit - Certificated Rates	<b>19.60%</b>	<b>19.60%</b>	<b>21.60%</b>	<b>22.75%</b>
	Statutory Benefit - Classified Rates	<b>30.35%</b>	<b>30.35%</b>	<b>33.79%</b>	<b>35.95%</b>
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$83,518,254	\$0	\$461,508	(\$234,787)
	Payroll costs SF 0	\$42,961,240			
	Payroll costs-Restricted	\$40,557,015			
	Salary Increase - Certificated payroll costs - SF 0		\$0	\$106,218	\$0
	Salary Increase - Certificated payroll costs - Restricted		\$0	\$34,079	\$0
	Salary Increase - <b>Classified</b> payroll costs - SF 0		\$0	\$68,339	\$0
	Salary Increase - <b>Classified</b> payroll costs - Restricted		\$0	\$11,845	\$0
	Salary Increase Other - Certificated payroll costs - SF0		\$0	\$0	\$0
	Salary Increase Other - Certificated payroll costs - Restricted		\$0	\$0	\$0
	Other - Certificated payroll costs - SF0		\$0	\$0	\$0
	Other - Certificated payroll costs - Restricted		\$0	\$0	\$0
	Other - <b>Classified</b> payroll costs - SF 0		\$0	\$0	\$0
	Other - <b>Classified</b> payroll costs - Restricted		\$0	\$0	\$0
	On-going Payment K-8 Principals & Leadership Stipends - Certificated payroll costs - SF0			\$6,240	
	One Time Payment - Certificated payroll costs - Restricted		\$0	\$148,151	(\$148,151)
	One Time Payment - <b>Classified</b> payroll costs - SF0			\$0	
	One Time Payment- <b>Classified</b> payroll costs - Restricted		\$0	\$86,636	(\$86,636)

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1	Year 2	Year 3
		Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
4	Health/Welfare Plans - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x,	\$63,424,732	\$0	\$59,909	(\$30,524)
<b>Unrestricted (SF 0)</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Health & Welfare -SF 0 Certificated - * See below for rates					
Health & Welfare -Restricted Certificated -* See below for rates					
Health & Welfare -SF 0 Classified - *See below for rates					
Health & Welfare - Restricted Classified -* See below for rates					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 0					
<b>Total Unrestricted</b>		<b>\$42,762,193</b>	<b>\$0</b>	<b>\$23,548</b>	<b>\$0</b>
<b>Restricted</b>					
Medical/Dental/VSP - Object 340x					
Life Insurance - Object 395x					
Retiree H&W & Long-term Sick Leave - * See below for rates					
Cash Option - Object 391x					
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)-SF 3,5					
<b>Total Restricted</b>		<b>\$20,662,538</b>	<b>\$0</b>	<b>\$36,361</b>	<b>(\$30,524)</b>
5	<b>Total Compensation - Add Items 1 through 4</b>	\$435,037,893	\$0	\$2,379,411	(\$1,207,589)
6	<b>Step and Column - Related</b> to movement plus any changes due to settlement. This is a subset of Item No. 1	\$2,569,727		\$0	\$9,966
FTE - Using Jan 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.					
4,056.52		4,056.52	305.30	305.30	

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - <b>Classified</b>	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%		0.90%	0.90%

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

On-going

**San Juan Supervisors Association (SJSA)** - Article 5 - Salary -Base salaries shall be increased by a total of 3.55% effective July 1, 2021.

**Teamsters Local No. 150** - Article 6- Salaries - Base salaries and the shift differential (Article 6.1.2) shall be increased by a total of 3.55% effective July 1, 2021

**San Juan Professional Educators Coalition (SJPEC)** - Article 12 - Salary - Base salaries and stipends included in contract shall be increased by a total of 3.55% effective July 1, 2021

One-time off schedule payment

**SJSA** - For continuing members employed as of July 1, 2021, the district shall provide a one-time off schedule payment equal to 3.5 % of each member's base salary as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a members base compensation for the 2021-2022 school year.

**Teamsters Local No. 150** - For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each member's annual base salary as of July 1, 2021.

This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.

**San Juan Professional Educators Coalition (SJPEC)** - For continuing members employed as of July 1, 2021 the district shall provide a one-time off schedule payment equal to 3.5% of each members base salary (Appendix E) and stipends included in contract as of July 1, 2021. This one-time off schedule payment will be paid no later than August 20, 2021. This one-time off schedule payment will not increase a member's base compensation for the 2021-2022 school year.

10. Were any additional steps, columns, or range added to the schedules? (If yes, please explain.)

**San Juan Professional Educators Coalition (SJPEC)** - Effective July 1, 2021 the parties agree to increase the annual stipend for K-8 Principals. Using the continuing education column, the stipend shall be equal to the mean average of the annual elementary school principal salary and annual middle school principal salary less the annual elementary school principal salary.

**San Juan Professional Educators Coalition (SJPEC)** - Article 12.6 Leadership Stipends (new)

The parties agree that for the 2021-2022 school year the district will hire SJPEC members to serve in leadership roles supporting the Division of Teaching and Learning. The District and the Coalition agree to establish a Leadership Stipends Joint Committee no later than July 30, 2021. The purpose of the joint committee is to mutually develop the purpose, scope, expectations, interview process, and stipend amounts for these newly created positions.

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

12. Does this bargaining unit have a negotiated cap for Health & Welfare benefits?

Yes      No

If yes, please describe the cap amount.

Not applicable.

**B. Proposed Negotiated Changes in other compensation and non-compensation Items (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.).**

**San Juan Professional Educators Coalition (SJPEC) - Article 9.6** -District agrees to provide the following minimal staffing out of base funding. 3. Middle Schools b. Vice Principal(s) ii. 2.0 FTE per school with an enrollment of 1000

**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 on-going salary increase helps SJUSD with employee recruitment. As much as possible, program budgets will absorb cost increases. Unappropriated fund balance is the source of funding to accommodate the settlements until additional solutions are identified and approved.*

*The impact of the one-time additional payment is to compensate employees for the additional time and effort they have incurred in the transition to distance learning and then back to a hybrid model for in-person learning and then again changing up the learning model for in-person learning due to COVID-19 and the various stages of instruction in compliance with State requirements . There will be no financial impact on the different programs as one-time funds are being used to pay for this one-time expense.*

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

**CONTINGENCY LANGUAGE:**

*There was no contingency language in any of the agreements.*

**E. Will this agreement create or decrease deficit financing in the current or subsequent year(s)?** "Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If yes, explain the amounts and justification for doing so.

**General Fund:** *The agreements do not affect spending or create deficit financing in the current year because the payments to employees do not occur until July 1, 2021. Deficit financing in unrestricted is expected to be created from the on-going salary adjustment from the agreements in the 2021-2022 fiscal year. Deficit financing is not expected to be created from the one-time additional payment agreements in the 2021-2022 fiscal year. One-time funds are being used to pay for the one-time payments. In FY 2022-2023, deficit spending is decreased due to the reversal of one-time expenses. Fund balance is projected to be used until further budget solutions are identified and approved.*

**All Other Funds:** *Deficit financing will increase in the 2021-2022 fiscal year from the agreements. Fund balance is projected to be used until further budget solutions are identified and approved.*

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

*None known at this time.*

**G. Source of Funding for Proposed Agreement**

**1. Current Year**

*The proposed agreements have no effect on the current year.*

**2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e., what will allow the district to afford this contract)?**

*The source of funding for the proposed agreements is one-time restricted revenues for the one-time payments. On-going costs will require the reduction of fund balance or other program costs.*

**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.)**

*This is a multi-year agreement with a single-year, one-time off schedule payment along with an on-going increase to base salaries, stipends and hourly rates. The sources of funding the one-time payments are one-time restricted revenues. The sources of funding for the multi-year agreements are LCFF, program revenues, and the unappropriated fund balance until additional solutions are identified and approved.*

#### H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted SF0 General Fund

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1	Column 2	Column 3	Column 4
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	Certificated & Classified Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	FY 2020-21 Proposed Budget after adjustments
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 365,550,111		\$ -	\$ 365,550,111
Remaining Revenues (8100-8799)	\$ 8,755,360		\$ -	\$ 8,755,360
<b>TOTAL REVENUES</b>	<b>\$ 374,305,471</b>	\$ -	\$ -	<b>\$ 374,305,471</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 159,622,527	\$ -	\$ -	\$ 159,622,527
Classified Salaries (2000-2999)	\$ 39,985,649	\$ -	\$ -	\$ 39,985,649
Employee Benefits (3000-3999)	\$ 85,723,433	\$ -	\$ -	\$ 85,723,433
Books and Supplies (4000-4999)	\$ 8,523,801	\$ -	\$ -	\$ 8,523,801
Services, Other Operating Expenses (5000-5999)	\$ 20,803,811		\$ -	\$ 20,803,811
Capital Outlay (6000-6999)	\$ 199,761		\$ -	\$ 199,761
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405		\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (7,630,345)		\$ -	\$ (7,630,345)
Other Adjustments			\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 308,239,042</b>	\$ -	\$ -	<b>\$ 308,239,042</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 66,066,429</b>	\$ -	\$ -	<b>\$ 66,066,429</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,727,872	\$ -	\$ -	\$ 3,727,872
CONTRIBUTIONS (8980-8999)	\$ (55,462,028)	\$ -	\$ -	\$ (55,462,028)
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 6,876,529</b>	\$ -	\$ -	<b>\$ 6,876,529</b>
<b>BEGINNING BALANCE</b>	<b>\$ 52,103,664</b>	\$ -	\$ -	<b>\$ 52,103,664</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ (741,618)	\$ -		\$ (741,618)
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 58,238,575</b>	\$ -	\$ -	<b>\$ 58,238,575</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	\$ -			
Nonspendable Amounts:	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ -			\$ -
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds (9750-9760)	\$ -		\$ -	\$ -
Assigned Amounts	\$ 3,897,507	\$ -		\$ 3,897,507
<b>Unappropriated Amounts (9790)</b>	<b>\$ 43,284,852</b>	\$ -	\$ -	<b>\$ 43,284,852</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Restricted SF 3 & 5 General Fund****Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 1,706,852		\$ -	\$ 1,706,852
Remaining Revenues (8100-8799)	\$ 150,559,778		\$ -	\$ 150,559,778
<b>TOTAL REVENUES</b>	<b>\$ 152,266,630</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,266,630</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 58,508,932	\$ -	\$ -	\$ 58,508,932
Classified Salaries (2000-2999)	\$ 29,977,799	\$ -	\$ -	\$ 29,977,799
Employee Benefits (3000-3999)	\$ 61,219,549	\$ -	\$ -	\$ 61,219,549
Books and Supplies (4000-4999)	\$ 37,430,155	\$ -	\$ -	\$ 37,430,155
Services, Other Operating Expenses (5000-5999)	\$ 11,396,709		\$ -	\$ 11,396,709
Capital Outlay (6000-6999)	\$ 697,783		\$ -	\$ 697,783
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 6,831,501		\$ -	\$ 6,831,501
Other Adjustments	\$ 2,351,628		\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 208,414,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 208,414,056</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (56,147,426)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (56,147,426)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 6,918,848		\$ -	\$ 6,918,848
CONTRIBUTIONS (8980-8999)	\$ 55,462,028	\$ -	\$ -	\$ 55,462,028
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (7,604,246)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,604,246)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 26,222,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,222,769</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ 741,618			\$ 741,618
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 19,360,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,360,141</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable Amounts			\$ -	\$ -
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)			\$ -	\$ -
Committed Funds	\$ -		\$ -	\$ -
Assigned Amounts		\$ -	\$ -	\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Combined General Fund****Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including reduction for estimate included in 2nd Interim	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ 367,256,963	\$ -	\$ -	\$ 367,256,963
Remaining Revenues (8100-8799)	\$ 159,315,138	\$ -	\$ -	\$ 159,315,138
<b>TOTAL REVENUES</b>	<b>\$ 526,572,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 526,572,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 218,131,459	\$ -	\$ -	\$ 218,131,459
Classified Salaries (2000-2999)	\$ 69,963,448	\$ -	\$ -	\$ 69,963,448
Employee Benefits (3000-3999)	\$ 146,942,982	\$ -	\$ -	\$ 146,942,982
Books and Supplies (4000-4999)	\$ 45,953,956	\$ -	\$ -	\$ 45,953,956
Services, Other Operating Expenses (5000-5999)	\$ 32,200,520	\$ -	\$ -	\$ 32,200,520
Capital Outlay (6000-6999)	\$ 897,544	\$ -	\$ -	\$ 897,544
Other Outgo (7100-7299) (7400-7499)	\$ 1,010,405	\$ -	\$ -	\$ 1,010,405
Direct Support/Indirect Cost (7300-7399)	\$ (798,844)	\$ -	\$ -	\$ (798,844)
Other Adjustments	\$ 2,351,628	\$ -	\$ -	\$ 2,351,628
<b>TOTAL EXPENDITURES</b>	<b>\$ 516,653,098</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 516,653,098</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 9,919,003</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,919,003</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 10,646,720	\$ -	\$ -	\$ 10,646,720
CONTRIBUTIONS (8980-8999)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (727,717)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (727,717)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 78,326,433</b>			<b>\$ 78,326,433</b>
Prior-Year Adjustments/Restatements (9793/9795)	\$ -	\$ -	\$ -	\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 77,598,716</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,598,716</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				<b>\$ -</b>
Nonspendable Amounts	\$ 500,000			\$ 500,000
Reserved Amounts (9711-9740)	\$ 19,360,141	\$ -	\$ -	\$ 19,360,141
Reserved for Economic Uncertainties (9770)	\$ 10,556,216	\$ -	\$ -	\$ 10,556,216
Committed Funds	\$ -	\$ -		\$ -
Assigned Amounts	\$ 3,897,507	\$ -	\$ -	\$ 3,897,507
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$ 43,284,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,284,852</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>			<b>2.00%</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS****Combined General Fund****Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
	<b>FY 2020-21 Proposed Budget after adjustments</b>	Certificated & Classified, Board Contracts	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$367,256,963	\$382,665,618	\$389,192,138
Remaining Revenues (8100-8799)	\$159,315,138	\$114,424,076	\$107,999,882
<b>TOTAL REVENUES</b>	<b>\$526,572,101</b>	<b>\$497,089,694</b>	<b>\$497,192,020</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$218,131,459	\$216,273,566	\$208,887,060
Classified Salaries (2000-2999)	\$69,963,448	\$73,164,314	\$73,146,485
Employee Benefits (3000-3999)	\$146,942,982	\$158,976,635	\$165,052,793
Books and Supplies (4000-4999)	\$45,953,956	\$63,005,589	\$24,092,683
Services, Other Operating Expenses (5000-5999)	\$32,200,520	\$32,520,074	\$29,229,578
Capital Outlay (6000-6999)	\$897,544	\$4,432,600	\$73,000
Other Outgo (7100-7299) (7400-7499)	\$1,010,405	\$1,010,455	\$1,010,455
Direct Support/Indirect Cost (7300-7399)	(\$798,844)	(\$1,292,385)	(\$1,218,518)
Other Adjustments	\$2,351,628	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$516,653,098</b>	<b>\$548,090,848</b>	<b>\$500,273,536</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$9,919,003</b>	<b>(-\$1,001,154)</b>	<b>(-\$3,081,516)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$0	\$0	\$0
TRANSFERS OUT & OTHER USES (7610-7699)	\$10,646,720	\$11,697,521	\$4,227,628
CONTRIBUTIONS (8980-8999)	\$0	\$0	\$0
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$727,717)</b>	<b>(-\$62,698,675)</b>	<b>(-\$7,309,144)</b>
<b>BEGINNING BALANCE</b>	<b>\$78,326,433</b>	<b>\$77,598,716</b>	<b>\$79,150,960</b>
Prior-Year Adjustments/Restatements (9793/9795)/ Update to Estimated actuals		\$64,250,919	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$77,598,716</b>	<b>\$79,150,960</b>	<b>\$71,841,816</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable Amounts	\$500,000	\$500,000	\$500,000
Reserved Amounts (9711-9740)	\$19,360,141	\$19,893,934	\$13,515,952
Reserved for Economic Uncertainties (9770)	\$10,556,216	\$11,197,130	\$10,181,181
Committed Funds	\$0	\$0	\$0
Assigned Amounts	\$3,897,507	5,108,826	6,790,129
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$43,284,852</b>	<b>\$42,451,070</b>	<b>\$40,854,554</b>
<b>Reserve for Economic Uncertainties Percentage</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.02%</b>

**J. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES****1. State Reserve Standard**

		<b>2020-21 Projected Year Totals - Budget</b>	<b>2021-22 Multi-Year Projection</b>	<b>2022-23 Multi-Year Projection</b>
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 527,299,818	\$ 559,788,369	\$ 504,501,164
b.	State Standard Minimum Reserve Percentage for this District ( <u>2%</u> ) enter percentage:	2%	2%	2%
c.	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)	\$ 10,545,996	\$ 11,195,767	\$ 10,090,023

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9770)	\$ 10,556,216	\$ 11,197,130	\$ 10,181,181
b.	General Fund Budgeted Unrestricted Unappropriated Amount (9790)	\$ 43,284,852	\$ 42,451,070	\$ 40,854,554
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9770)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unappropriate Amount (9790)	\$ -	\$ -	\$ -
g.	Total Available Reserves	\$ 53,841,068	\$ 53,648,200	\$ 51,035,735
h.	Reserve for Economic Uncertainties Percentage	2.00%	2.00%	2.02%

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

<b>2020-21</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2021-22</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
<b>2022-23</b>	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

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

**5. If the total amount of the adjustment in Column 2 on Page 4c does not agree with the amount of the Total Compensation Increase in Section A, Line 5, Page 1a (i.e., increase was partially budgeted), explain the variance below:**

*Total amount of the adjustment in Column 2 on Page 4c is: \$ -*

*Total Compensation Increase in Section A, Line 5, Page 1a is: \$ -*

*Variance \$ -*

*Net increase contribution to Restricted Repair Maintenance Account (RRMA) \$ -*

*Amount budgeted in object code 4xxx in Restricted General Fund to offset the increased cost \$ -*

**6. Please include any additional comments and explanation of Page 5 if necessary:**

The budget reflected for FY 2021-22 and FY 2022-23 on page 5 is based on the budget that was presented to the board for public disclosure on June 8, 2021 which includes the adjustments for the settled concessions.

## K. SALARY NOTIFICATION REQUIREMENT

The following section is applicable and should be completed when any Salary/Benefit Negotiations are settled after the district's final budget has been adopted.

### COMPARISON OF PROPOSED AGREEMENT TO CHANGE IN DISTRICT LOCAL CONTROL FUNDING

(a) Current-Year Local Control Funding per ADA( line 19 below):	\$ 9,746
(b) Prior-Year Base Funding per ADA (line 20 below)	\$ 9,786
(c) Amount of Current-Year Increase: (a) minus (b)	\$ (40)
(d) Percentage Increase in Base LCFF per ADA: (c) divided by (b)	-0.41%
(e) Total Compensation Percentage Increase from Section A, Line 5, Page 1 for current year (Year 1)	0.00%

1 K-3 CSR	6,361,740
2 EIA	4,398,886
3 Other State categorical	24,749,916
4 Transportation	5,230,781
5 Targeted Instructional Improvement Grant (TIIG)	2,350,261
6 Total LCFF Categoricals	\$ 43,091,584
7 2012-13 Rev Limit funding per ADA	\$ 5,303.79
8 Actual or Estimated funded ADA	37,509.32
Current year ADA x 2012-13 Rev Limit funding per ADA (Rows 7 x 8)	198,941,556
10 Prior year gap funding	\$ 12,630,041
11 Prior year gap funding per ADA	336.72
Total of all prior years gap funding adjusted for current year ADA	112,398,928
13 Adjusted Funding Floor (Rows 6 + 9 + 12)	\$ 354,432,068
14 LCFF funding target	\$ 365,550,111
15 Funding GAP (Rows 14-13)	\$ 11,118,043
16 LCFF Statewide funding GAP %	100.00%
17 LCFF Growth (Rows 15 x 16)	\$ 11,118,043
18 LCFF Funding (Rows 13 + 17)	\$ 365,550,111
19 LCFF revenue per ADA (Rows 18 / 8)	\$ 9,746
20 Prior year funding per ADA	\$ 9,786
21 Per ADA change from Prior year (Rows 19 - 20)	\$ (40)
22 Growth Increase % (Rows 21 / 20)	-0.41%

# SACRAMENTO COUNTY OFFICE OF EDUCATION

## PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: *San Juan Unified School District - Adult Education Fund*

Name of Bargaining Units: *SJSAs, Teamsters, SJPEC*

Certificated, Classified, Other:

Certificated & Classified, Board Contracts

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date)

(date)

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

### A. Proposed Change in Compensation

Page 1 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement			
		Cost Prior to	Year 1	Year 2	
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799	\$0	\$8,456	\$0
			0.00%	0.59%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
3	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$394,350	\$0	\$1,826	\$0
			0.00%	0.46%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$238,452	\$0	\$220	\$0
			0.00%	0.09%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$10,502	\$0
			0.00%	0.51%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$12,099	\$0	\$0	\$93
7	<b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	24.71	24.71	2.00	2.00
8	<b>Total Compensation Average Cost per Employee</b>	\$83,165	\$0	\$5,251	\$0
			0.00%	6.31%	0.00%
9	<b>Total Salary Compensation</b>	\$1,421,799	\$0	\$8,456	\$0
	<b>Total Salary Compensation %</b>		<b>Total Salary Compensation %</b>		<b>0.00%</b>

<b>A. Proposed Change in Compensation for Adult Education Fund</b>					
Page 2 (Other Funds Section)					
	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$1,421,799.00	\$0.00	\$8,456.00	\$0.00
	Certificated Salaries - Object 1xxx	\$1,125,540		\$0	\$0
	<b>Classified</b> Salaries - Object 2xxx	\$296,259		\$0	\$0
	Salary Increase Certificated Salaries <b>3.55%</b> - Object 1xxx			\$8,456	
	Salary Increase Certificated Salaries - Object 1xxx			\$0	\$0
	Salary Increase <b>Classified</b> Salaries Object 2xxx				
	Other - Certificated Salaries - Object 1xxx			\$0	
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
	One Time Payment -Certificated Salaries - Object 1xxx		\$0	\$0	\$0
	One Time Payment - Classified Salaries - Object 2xxx -		\$0		\$0
3					
	Statutory Benefit - Certificated Rates	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	<b>Statutory Benefits</b> - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$394,350	\$0	\$1,826	\$0
	Certificated Payroll costs	\$262,521	\$0	\$0	\$0
	Classified Payroll costs	\$131,830	\$0	\$0	
	Salary Increase - Certificated payroll costs		\$0	\$1,826	
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$0	
	One Time Payment - Certificated payroll costs		\$0	\$0	\$0
	One Time Payment - <b>Classified</b> payroll costs				\$0
4	<b>Health/Welfare Plans</b> - Medical,dental/vision, life insurance, retiree h&w, lt sick leave, cash	\$238,452	\$0	\$220	\$0
	Medical/Dental/VSP - Object 340x	\$192,835			
	Life Insurance - Object 395x	\$1,688	\$0	\$0	
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$43,929	\$0	\$220	\$0
	Post Employment Health Plan (PEHP) Object 3751 (SJTA only)				
			\$	-	\$
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,054,602	\$0	\$10,502	\$0
6	<b>Step and Column - Related to movement plus any changes due to settlement.</b> This is a subset of Item No. 1	\$12,099	\$0	\$0	\$93
				\$0	
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed	24.71	24.71	2.00	2.00

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%		0.90%	0.90%
Step & Column - <b>Classified</b>	0.70%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

**Adult Ed Fund-Unrestricted & Restricted**

**Enter Bargaining Unit/Group:** SJSA, Teamsters, SJPEC

	Column 1 <b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Column 2 <b>Certificated &amp; Classified, Board Contracts</b>	Column 3 <b>Other Revisions, including proposed budget revision</b>	Column 4 <b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 3,502,101		\$ -	\$ 3,502,101
<b>TOTAL REVENUES</b>	<b>\$ 3,502,101</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,502,101</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 1,125,540	\$ -	\$ -	\$ 1,125,540
Classified Salaries (2000-2999)	\$ 296,259	\$ -	\$ -	\$ 296,259
Employee Benefits (3000-3999)	\$ 632,802	\$ -	\$ -	\$ 632,802
Books and Supplies (4000-4999)	\$ 526,425		\$ -	\$ 526,425
Services, Other Operating Expenses (5000-5999)	\$ 1,016,989		\$ -	\$ 1,016,989
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 68,038		\$ -	\$ 68,038
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,666,053</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,666,053</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (163,952)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (163,952)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ -		\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 90,300		\$ -	\$ 90,300
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (254,252)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (254,252)</b>
BEGINNING BALANCE	\$ 1,733,310			\$ 1,733,310
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,479,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,479,058</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -			
Restricted	\$ 1,437,968	\$ -		\$ 1,437,968
Reserved for Economic Uncertainties (9770)	\$ -			
Committed	\$ -			
Assigned	\$ 41,090			\$ 41,090
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**  
**Page 4 (Other Funds Section)**

**Adult Education Fund**

**Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$0	\$0	\$0
Remaining Revenues (8100-8799)	\$3,502,101	\$3,496,985	\$3,496,985
<b>TOTAL REVENUES</b>	<b>\$3,502,101</b>	<b>\$3,496,985</b>	<b>\$3,496,985</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$1,125,540	\$1,112,510	\$1,099,754
Classified Salaries (2000-2999)	\$296,259	\$311,649	\$314,454
Employee Benefits (3000-3999)	\$632,802	\$702,787	\$751,106
Books and Supplies (4000-4999)	\$526,425	\$184,248	\$166,001
Services, Other Operating Expenses (5000-5999)	\$1,016,989	\$1,029,113	\$1,012,238
Capital Outlay (6000-6999)	\$0	-\$377	-\$377
Other Outgo (7100-7299) (7400-7499)	\$0	\$93,099	\$92,722
Direct Support/Indirect Cost (7300-7399)	\$68,038	\$56,825	\$56,825
Other Adjustments	\$0		
<b>TOTAL EXPENDITURES</b>	<b>\$3,666,053</b>	<b>\$3,489,854</b>	<b>\$3,492,723</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(\$163,952)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$0</b>		
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$90,300</b>	<b>\$ -</b>	<b>\$0</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$254,252)</b>	<b>\$7,131</b>	<b>\$4,262</b>
<b>BEGINNING BALANCE</b>	<b>\$1,733,310</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$413,985	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$1,479,058</b>	<b>\$1,900,174</b>	<b>\$1,904,436</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$0		
Restricted	\$1,437,968	\$1,900,174	\$1,904,436
Reserved for Economic Uncertainties	\$0		
Committed	\$0		
Assigned	\$41,090		
<b>Reserve for Economic Uncertainties Percentage</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

Name of School District: *San Juan Unified School District - Child Development Fund*

Name of Bargaining Units: *SJSA, Teamsters, SJPEC*

Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date)

(date)

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

Page 4 (Other Funds Section)

Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2
		Proposed Agreement <small>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</small>	Increase (Decrease)	Increase (Decrease)
1 <b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295		\$0	\$12,856
			0.00%	0.10%
2 <b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0		\$0	\$0
			0.00%	0.00%
<b>Description of other compensation</b>				
3 <b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$3,804,518		\$0	\$2,777
			0.00%	0.07%
4 <b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$3,798,000		\$0	\$334
			0.00%	0.01%
5 <b>Total Compensation - Add Items 1 through 4 to equal 5</b>	\$20,066,814		\$0	\$15,967
			0.00%	0.08%
6 <b>Step and Column - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1</b>	\$111,178		\$0	\$141
7 <b>Total Number of Represented Employees (Use FTEs if appropriate)</b>	279.64		279.64	3.00
8 <b>Total Compensation Average Cost per Employee</b>	\$71,759		\$0	\$5,322
			0.00%	7.42%
9 <b>Total Salary Compensation</b>	\$12,464,295		\$0	\$12,856
<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

**A. Proposed Change in Compensation for Child Development Fund**

Page 5 (Other Funds Section)

Compensation		Annual	Fiscal Impact of Proposed Agreement		
	Cost Prior to	Year 1	Year 2	Year 3	
	Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)	
	FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23	
<b>1</b> <b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$12,464,295	\$0	\$12,856	\$0	
Certified Salaries - Object 1xxx	\$8,240,661			\$0	
<b>Classified</b> Salaries - Object 2xxx	\$4,223,634			\$0	
Salary Increase Certified Salaries <b>3.55%</b> Object 1xxx			\$12,856		
Salary Increase Certified Salaries - Object 1xxx			\$0		
Other - Certificated Salaries - Object 1xxx					
Salary Increase <b>Classified</b> - Object 2xxx					
Other - <b>Classified Salaries</b> - Object 2xxx					
<b>2</b> <b>Other Compensation</b>	\$0	\$0	\$0	\$0	
One Time Payment -Certified Salaries - Object 1xxx				\$0	
One Time Payment- <b>Classified</b> Salaries - Object 2xxx					
<b>3</b> <b>Statutory Benefit - Certificated Rates</b>	19.60%	19.60%	21.60%	22.75%	
Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%	
<b>Statutory Benefits</b> - STRS, PERS, FICA,WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$3,804,518	\$0	\$2,777	\$0	
Certificated payroll costs	\$2,546,848				
<b>Classified</b> payroll costs	\$1,257,671				
Salary Increase <b>SJPEC 3.55%</b> - Certificated payroll costs		\$0	\$2,777		
Salary Increase - Other Certificated payroll costs		\$0	\$0		
Other - Certificated payroll costs		\$0	\$0		
Salary Increase <b>Classified</b> payroll costs					
Other - <b>Classified</b> payroll costs			\$0		
One Time Payment - 2% payroll costs(No PERS)		\$0	\$0		
One Time Payment - <b>Classified</b> payroll costs		\$0	\$0	\$0	
<b>A. Proposed Change in Compensation for Child Development Fund</b>			\$0	\$0	
<b>Page 6 (b) (Other Funds Section)</b>					
<b>4</b> <b>Health/Welfare Plans</b> - medical,dental,vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$3,798,000	\$0	\$334	\$0	
Medical/Dental/VSP - Object 340x	\$3,323,212			\$0	
Life Insurance - Object 395x	\$21,247	\$0	\$0		
<i>Retiree H&amp;W &amp; Long-term Sick Leave - * See below for rates</i>	\$453,541	\$0	\$334		
Post Employment Health Plan (PEHP) Object 3751 (SJTA only)	\$0	\$0	\$0		
<b>5</b> <b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$20,066,814	\$0	\$15,967	\$0	
<b>6</b> <b>Step and Column - Related to movement plus any changes due to settlement. This is a subset of Item No. 1</b>	\$111,178	\$0	\$0	\$141	
FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	279.64	279.64	3.00	3.00	

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certificated	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certificated	0.90%	0.00%	0.90%	0.90%
Step & Column - <b>Classified</b>	0.90%	0.00%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 3 (Other Funds Section)

### *Child Development Fund-Unrestricted & Restricted*

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1 <b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Column 2 <b>Certificated &amp; Classified, Board Contracts</b>	Column 3 <b>Other Revisions, including proposed budget revision</b>	Column 4 <b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042		\$ -	\$ 20,768,042
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,768,042</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ -	\$ -	\$ 8,240,661
Classified Salaries (2000-2999)	\$ 4,223,634	\$ -	\$ -	\$ 4,223,634
Employee Benefits (3000-3999)	\$ 7,602,518	\$ -	\$ -	\$ 7,602,518
Books and Supplies (4000-4999)	\$ 4,080,521	\$ -	\$ -	\$ 4,080,521
Services, Other Operating Expenses (5000-5999)	\$ 427,183		\$ -	\$ 427,183
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599		\$ -	\$ 850,599
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,425,116</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,657,074)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -	\$ 2,915,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -		\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,742,074)</b>
BEGINNING BALANCE	\$ 2,558,674			\$ 2,558,674
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 816,600</b>
<b>COMPONENTS OF ENDING BALANCE:</b>	<b>\$ -</b>			
Nonspendable	\$ -		\$ -	\$ -
Restricted	\$ 536,411		\$ -	\$ 536,411
Reserved for Economic Uncertainties (9770)	\$ 280,189	\$ -		\$ 280,189
Committed	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**

Page 4 (Other Funds Section)

**Child Development Fund**

**Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC**

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	Certificated & Classified, Board Contracts	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 20,768,042	\$ 20,167,285	\$ 25,420,369
<b>TOTAL REVENUES</b>	<b>\$ 20,768,042</b>	<b>\$ 20,167,285</b>	<b>\$ 25,420,369</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ 8,240,661	\$ 8,941,684	\$ 9,020,564
Classified Salaries (2000-2999)	\$ 4,223,634	\$ 4,579,317	\$ 4,620,532
Employee Benefits (3000-3999)	\$ 7,602,518	\$ 8,986,042	\$ 9,526,577
Books and Supplies (4000-4999)	\$ 4,080,521	\$ 1,145,919	\$ 1,143,856
Services, Other Operating Expenses (5000-5999)	\$ 427,183	\$ 264,344	\$ 264,344
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 850,599	\$ 852,124	\$ 864,680
Other Adjustments	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,425,116</b>	<b>\$ 24,769,430</b>	<b>\$ 25,440,553</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (4,657,074)</b>	<b>\$ (4,602,145)</b>	<b>\$ (20,184)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 2,915,000	\$ -	\$ -
TRANSFERS OUT & OTHER USES (7610-7699)	\$ -	\$ -	\$ -
CONTRIBUTIONS (8980-8999)	\$ -	\$ 4,469,893	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (1,742,074)</b>	<b>\$ (132,252)</b>	<b>\$ (20,184)</b>
<b>BEGINNING BALANCE</b>	<b>\$ 2,558,674</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ (38,517)	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 816,600</b>	<b>\$ 645,831</b>	<b>\$ 625,647</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -	\$ -	\$ -
Restricted	\$ 536,411	\$ 645,831	\$ 625,647
Reserved for Economic Uncertainties	\$ 280,189	\$ -	\$ -
Committed	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -
<b>Unappropriated Amounts - Unrestricted (9790)</b>	<b>\$ -</b>		
Reserve for Economic Uncertainties Percentage	1.10%	0.00%	0.00%

**SACRAMENTO COUNTY OFFICE OF EDUCATION**  
**PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**  
**In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449**

Name of School District: *San Juan Unified School District - Cafeteria Fund*

Name of Bargaining Units: *SJSA, Teamsters, SJPEC*

Certificated, Classified, Other: **Certificated & Classified, Board Contracts**

The proposed agreements cover the period beginning: **July 1, 2021** and ending: **June 30, 2023**

(date)

(date)

The Governing Board will act upon the proposed agreement(s) on: **July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

**A. Proposed Change in Compensation**

**Page 5 (Other Funds Section)**

	Compensation	Annual	Fiscal Impact of Proposed Agreement		
			Cost Prior to	Year 1	Year 2
			Proposed Agreement	Increase (Decrease)	Increase (Decrease)
			FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$29,629	\$0
			0.00%	0.67%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
	<b>Description of other compensation</b>				
3	<b>Statutory Benefits</b> - STRS, PERS, FICA WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$1,250,031	\$0	\$10,012	\$0
			0.00%	0.80%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$1,952,735	\$0	\$1,466	\$0
			0.00%	0.08%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$41,107	\$0
			0.00%	0.54%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$39,636	\$0	\$0	\$357
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	158.59	158.59	16.00	16.00
8	<b>Total Compensation Average Cost per Employee</b>	\$48,215	\$0	\$2,569	\$0
			0.00%	5.33%	0.00%
9	<b>Total Salary Compensation</b>	\$4,443,682	\$0	\$29,629	\$0
	<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

**A. Proposed Change in Compensation for Cafeteria Fund**

**Page 6 (Other Funds Section)**

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1 Increase (Decrease)	Year 2 Increase (Decrease)	Year 3 Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$4,443,682	\$0	\$29,629	\$0
	Classified Salaries - Object 2xxx	\$4,443,682			
	Salary Increase <b>Certificated</b> Salaries - Object 2xxx				
	Salary Increase <b>Classified 3.55%</b> - Object 2xxx			\$29,629	
	Other - <b>Classified</b> Salaries - Object 2xxx -				
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc	\$0	\$0	\$0	\$0
	One Time Payment 2% - Other <b>Classified</b> Salaries - Object 2xxx		\$0	\$0	
<b>3</b>	Statutory Benefit - Certificated Rates				
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$1,250,031	\$0	\$10,012	\$0
	Classified payroll costs	\$1,250,031			
	Salary Increase - Certificated payroll costs				
	Salary Increase - <b>Classified</b> payroll costs		\$0	\$10,012	
	One Time Payment - Certificated payroll costs				
	One Time Payment - <b>other Classified</b> payroll costs		\$0	\$0	
<b>4</b>	<b>Health/Welfare Plans</b> - medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$1,952,735	\$0	\$1,466	\$0
	Medical/Dental/VSP - Object 340x	\$1,724,486			
	Life Insurance - Object 395x	\$8,287			
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$219,962	\$0	\$1,466	
	Cash Option - Object 391x				
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$7,646,449	\$0	\$41,107	\$0
<b>6</b>	<b>Step and Column</b> - Related to movement plus any changes due to settlement. This is a subset of Item No. 1	\$39,636	\$0	\$0	\$357
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	158.59	158.59	16.00	16.00
	* Rates:			* Rates:	FY 2022-23
	Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
	Health & Welfare	4.00%	4.00%	4.00%	7.50%
	Step & Column - Certificated				
	Step & Column - <b>Classified</b>	0.90%	0.85%	0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 7 (Other Funds Section)

### Cafeteria Fund - Unrestricted & Restricted

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)	\$ -		\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807		\$ -	\$ 5,882,807
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,882,807</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -		\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ -	\$ -	\$ 4,443,682
Employee Benefits (3000-3999)	\$ 3,202,767	\$ -	\$ -	\$ 3,202,767
Books and Supplies (4000-4999)	\$ 3,568,620		\$ -	\$ 3,568,620
Services, Other Operating Expenses (5000-5999)	\$ 711,730		\$ -	\$ 711,730
Capital Outlay (6000-6999)	\$ -		\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435		\$ -	\$ 393,435
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,320,234</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,437,427)</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 3,675,000		\$ -	\$ 3,675,000
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 7,775		\$ -	\$ 7,775
CONTRIBUTIONS (8980-8999)			\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,770,202)</b>
BEGINNING BALANCE	\$ 4,002,887			\$ 4,002,887
Prior-Year Adjustments/Restatements (9793/9795)	\$ -			\$ -
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,232,685</b>
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable	\$ 297,410			\$ 297,410
Restricted	\$ 935,275	\$ -	\$ -	\$ 935,275
Reserved for Economic Uncertainties (9770)	\$ -		\$ -	\$ -
Committed	\$ -		\$ -	\$ -
Assigned	\$ -			\$ -
<b>Unappropriated Amounts (9790)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Cafeteria Fund

Enter Bargaining Unit/Group: SJSAs, Teamsters, SJPEC

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 5,882,807	\$ 14,160,214	\$ 17,507,849
<b>TOTAL REVENUES</b>	<b>\$ 5,882,807</b>	<b>\$ 14,160,214</b>	<b>\$ 17,507,849</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 4,443,682	\$ 5,221,417	\$ 5,218,485
Employee Benefits (3000-3999)	\$ 3,202,767	\$ 3,630,895	\$ 3,824,501
Books and Supplies (4000-4999)	\$ 3,568,620	\$ 6,365,509	\$ 7,292,389
Services, Other Operating Expenses (5000-5999)	\$ 711,730	\$ 746,424	\$ 751,222
Capital Outlay (6000-6999)	\$ -	\$ -	\$ -
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ 393,435	\$ 373,798	\$ 455,230
Other Adjustments	\$ -		
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,320,234</b>	<b>\$ 16,338,043</b>	<b>\$ 17,541,827</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ (6,437,427)</b>	<b>\$ (2,177,829)</b>	<b>\$ (33,978)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 3,675,000</b>	<b>\$ 3,175,000</b>	<b>\$ 175,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 7,775</b>	<b>\$ 7,983</b>	<b>\$ 7,775</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (2,770,202)</b>	<b>\$ 989,188</b>	<b>\$ 133,247</b>
<b>BEGINNING BALANCE</b>	<b>\$ 4,002,887</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 778,127	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 1,232,685</b>	<b>\$ 3,000,000</b>	<b>\$ 3,133,247</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ 297,410	\$ 361,534	\$ 361,534
Restricted	\$ 935,275	\$ 2,638,466	\$ 2,771,713
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Reserve for Economic Uncertainties Percentage	0.00%		

# SACRAMENTO COUNTY OFFICE OF EDUCATION

## **PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT**

In Accordance with AB 1200 (Chapter 1213/1991), GC 3547.5, and CCR, Title V, Section 15449

***San Juan Unified School District - Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds***

Name of School District.

**Name of Bargaining Units:** SJSA, Teamsters, SJPEC

**Certificated, Classified, Other:**      **Certificated & Classified, Board Contracts**

**The proposed agreements cover the period beginning: July 1, 2021 and ending: June 30, 2023**

**(date)** **(date)**

**The Governing Board will act upon the proposed agreement(s) on: July 1, 2021**

(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. This form must also be available to the public at least ten (10) working days prior to the date the governing board will take action on the proposed bargaining agreements.

#### **A. Proposed Change in Compensation**

**Page 8 (Other Funds Section)**

Compensation		Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to Proposed Agreement	Year 1	Year 2	Year 3
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
			FY 2020-21	FY 2021-22	FY 2022-23
1	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$2,039,608	\$0	\$1,650	\$0
			0.00%	0.08%	0.00%
2	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
			0.00%	0.00%	0.00%
	<b>Description of other compensation</b>				
3	<b>Statutory Benefits - STRS, PERS, FICA</b> WC, UI, Medicare, etc. (retiree h&w and long-term sick leave included in section 4)	\$523,831	\$0	\$558	\$0
			0.00%	0.11%	0.00%
4	<b>Health/Welfare Plans</b> - includes medical, dental, vision, life insurance, retiree h&w, long-term sick leave, cash option	\$381,206	\$0	\$81	\$0
			0.00%	0.02%	0.00%
5	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,944,645	\$0	\$2,289	\$0
			0.00%	0.08%	0.00%
6	<b>Step and Column</b> - Due to movement plus any changes due to settlement. 2019-20, 2020-21 and 2021-22 step and column increases have already been included in the multi-year projection. This is a subset of Item No. 1	\$18,193	\$0	\$0	\$20
7	<b>Total Number of Represented Employees</b> (Use FTEs if appropriate)	22.12	22.12	0.55	0.55
8	<b>Total Compensation Average Cost per Employee</b>	\$133,121	\$0	\$4,162	\$0
			0.00%	3.13%	0.00%
9	<b>Total Salary Compensation</b>	\$2,039,608	\$0	\$1,650	\$0
	<b>Total Salary Compensation %</b>			<b>Total Salary Compensation %</b>	<b>0.00%</b>

A. Proposed Change in Compensation for : Page 9 (Other Funds Section)		Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds			
	Compensation	Annual	Fiscal Impact of Proposed Agreement		
		Cost Prior to	Year 1	Year 2	Year 3
		Proposed Agreement	Increase (Decrease)	Increase (Decrease)	Increase (Decrease)
		FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted	FY 2020-21	FY 2021-22	FY 2022-23
<b>1</b>	<b>Salary Schedule</b> (This is to include Step and Columns, which is also reported separately in Item 6)	\$2,039,608	\$0	\$1,650	\$0
	Certified Salaries - Object 1xxx	\$0			
	Classified Salaries - Object 2xxx	\$2,039,608			
	Salary Increase Certified Salaries - Object 1xxx		\$0	\$0	
	Salary Increase Classified Salaries - 3.55% - Object 2xxx		\$0	\$1,650	
	Other -Certified Salaries - Object 1xxx			\$0	
	Other - Classified Salaries - Object 2xxx		\$0	0	
<b>2</b>	<b>Other Compensation</b> Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$0	\$0	\$0	\$0
	One-Time Payment-Certified Salaries-Object 1xxx		\$0	\$0	
	One-Time PaymentClassified Salaries-Object 2xxx			\$0	
<b>3</b>	<b>Statutory Benefit - Certified Rates</b>	19.60%	19.60%	21.60%	22.75%
	Statutory Benefit - Classified Rates	30.35%	30.35%	33.79%	35.95%
	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc. (Retiree H&W & Long-term Sick Leave included in section 4)	\$523,831	\$0	\$558	\$0
	Certified Payroll costs	\$0			
	Classified Payroll costs	\$523,831			
	Salary Increase - Certified payroll costs	\$0	\$0	\$0	
	Salary Increase - Classified payroll costs	\$0	\$0	\$558	
	One Time Payment-Certified payroll costs		\$0	\$0	
	One Time Payment-Classified payroll costs		\$0	\$0	
	Other-Certified payroll costs			\$0	
	Other-Classified payroll costs			\$0	\$0
<b>4</b>	<b>Health/Welfare Plans -</b> medical, dental, vision, life insurance, retiree h&w, lt sick leave, cash option (obj 340x, 395x, 37xx, 396x, 391x)	\$381,206	\$0	\$81	\$0
	Medical/Dental/VSP - Object 340x	\$278,663		\$0	\$0
	Life Insurance - Object 395x	\$1,493			
	Retiree H&W & Long-term Sick Leave - * See below for rates	\$101,050	\$0	\$81	\$0
	Cash Option - Object 391x				
<b>5</b>	<b>Total Compensation</b> - Add Items 1 through 4 to equal 5	\$2,944,645	\$0	\$2,289	\$0
<b>6</b>	<b>Step and Column - Related to movement plus any changes due to settlement.</b> This is a subset of Item No. 1	\$18,193		\$0	\$20
	FTE - Using January 31, 2021 FTE for cost prior to proposed agreements. Years 1 - 3 have changes only due to the proposed agreements.	22.12	22.12	0.55	0.55

* Rates:	FY 2020-21	FY 2020-21	FY 2021-22	FY 2022-23
Retiree H&W & Long-term Leave Rates - Certified	2.60%	2.60%	2.60%	2.60%
Retiree H&W & Long-term Leave Rates - Classified	4.95%	4.95%	4.95%	4.95%
Health & Welfare	4.00%	4.00%	4.00%	7.50%
Step & Column - Certified	0.90%		0.90%	0.90%
Step & Column - Classified	0.90%		0.90%	0.90%

## H. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Page 10 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities and Self Insurance Funds

Enter Bargaining Unit/Group: SJSA, Teamsters, SJPEC

	Column 1	Column 2	Column 3	Column 4
	<b>FY 2020-21 2nd Interim 3/9/2021 Board Approved Including prior AB 1200's submitted</b>	Certificated & Classified, Board Contracts	Other Revisions, including proposed budget revision	<b>FY 2020-21 Proposed Budget after adjustments</b>
<b>REVENUES</b>				
LCFF Sources (8010-8099)			\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790		\$ -	\$ 296,083,790
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 296,083,790</b>
<b>EXPENDITURES</b>				
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ -	\$ -	\$ 2,039,608
Employee Benefits (3000-3999)	\$ 905,037	\$ -	\$ -	\$ 905,037
Books and Supplies (4000-4999)	\$ 889,556		\$ -	\$ 889,556
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603		\$ -	\$ 25,873,603
Capital Outlay (6000-6999)	\$ 157,875,226		\$ -	\$ 157,875,226
Other Outgo (7100-7299) (7400-7499)	\$ -		\$ -	\$ -
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ -	\$ -
Other Adjustments	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 187,583,030</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 108,500,760</b>
TRANSFERS IN & OTHER SOURCES (8910-8979)	\$ 88,234,983		\$ -	\$ 88,234,983
TRANSFERS OUT & OTHER USES (7610-7699)	\$ 3,141,743		\$ -	\$ 3,141,743
CONTRIBUTIONS (8980-8999)	\$ -		\$ -	\$ -
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>
BEGINNING BALANCE	\$ -			\$ -
Prior-Year Adjustments/Restatements (9793/9795)				
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ -</b>		
<b>COMPONENTS OF ENDING BALANCE:</b>				
Nonspendable				\$ -
Restricted	\$ 159,120,281	\$ -		\$ 159,120,281
Reserved for Economic Uncertainties (9770)	\$ -			\$ -
Committed	\$ -			\$ -
Assigned	\$ -	\$ -		\$ -
Restricted Net Position	\$ -			\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>			<b>\$ 34,473,719</b>

## I. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Page 12 (Other Funds Section)

### Deferred Maintenance, Building, Capital Facilities & Self Insurance Funds

Enter Bargaining Unit/Group: SJSAs, Teamsters, SJPEC

	FY 2020-21	FY 2021-22	FY 2022-23
	FY 2020-21 Proposed Budget after adjustments	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>			
LCFF Sources (8010-8099)	\$ -	\$ -	\$ -
Remaining Revenues (8100-8799)	\$ 296,083,790	\$ 105,556,899	\$ 105,794,267
<b>TOTAL REVENUES</b>	<b>\$ 296,083,790</b>	<b>\$ 105,556,899</b>	<b>\$ 105,794,267</b>
<b>EXPENDITURES</b>			
Certificated Salaries (1000-1999)	\$ -	\$ -	\$ -
Classified Salaries (2000-2999)	\$ 2,039,608	\$ 1,369,666	\$ 1,381,746
Employee Benefits (3000-3999)	\$ 905,037	\$ 814,959	\$ 650,705
Books and Supplies (4000-4999)	\$ 889,556	\$ 14,112	\$ 14,735
Services, Other Operating Expenses (5000-5999)	\$ 25,873,603	\$ 26,097,378	\$ 26,105,080
Capital Outlay (6000-6999)	\$ 157,875,226	\$ 81,708,669	\$ 69,752,369
Other Outgo (7100-7299) (7400-7499)	\$ -	\$ 88,234,983	\$ 88,362,547
Direct Support/Indirect Cost (7300-7399)	\$ -		\$ 0
Other Adjustments	\$ -		\$ 0
<b>TOTAL EXPENDITURES</b>	<b>\$ 187,583,030</b>	<b>\$ 198,239,767</b>	<b>\$ 186,267,182</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>\$ 108,500,760</b>	<b>\$ (92,682,868)</b>	<b>(\$80,472,915)</b>
<b>TRANSFERS IN &amp; OTHER SOURCES (8910-8979)</b>	<b>\$ 88,234,983</b>	<b>\$ 4,391,411</b>	<b>\$ 104,000,000</b>
<b>TRANSFERS OUT &amp; OTHER USES (7610-7699)</b>	<b>\$ 3,141,743</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTRIBUTIONS (8980-8999)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ (88,291,457)</b>	<b>\$ 23,527,085</b>
<b>BEGINNING BALANCE</b>	<b>\$ -</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>
Prior Year Adjustments/Restatements/updated to estimated actuals		\$ 31,383,023	
<b>CURRENT-YEAR ENDING BALANCE</b>	<b>\$ 193,594,000</b>	<b>\$ 136,685,566</b>	<b>\$ 160,212,651</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
Nonspendable	\$ -		
Restricted	\$ 159,120,281	\$ 102,211,847	\$ 125,738,932
Reserved for Economic Uncertainties	\$ -		
Committed	\$ -		
Assigned	\$ -		
Restricted Net Position	\$ -	\$ -	\$ -
<b>Unappropriated Amounts/Net Position (9790)</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>	<b>\$ 34,473,719</b>
Reserve for Economic Uncertainties Percentage	0.00%	0.00%	0.00%

**L. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICTS ABILITY TO MEET THE COSTS OF COLLECTIVE BARGAINING AGREEMENT**

The disclosure document must be signed by the district Superintendent and Chief Financial Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Deputy Superintendent of San Juan Unified School District (District), hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreements between the District and SJPEC, SJSA and Teamsters during the term of the agreement from July 1, 2021 to June 30, 2023 or later.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

General Fund <u>Budget Adjustment Categories:</u>	20-21	21-22	22-23
Budget Adjustment Increase (Decrease)			
Revenues/Other Financing Sources	\$0	\$0	\$0
Expenditures/Other Financing Uses*	\$0	\$ 1,185,033	\$ (36,227)
Ending Balance Increase (Decrease)	\$0	\$ (1,185,033)	\$ 36,227
* (includes budget offsets, if any)			

(No budget revisions necessary)

The one-time cost for the Other Funds (Adult Ed, Cafeteria, Child Development, Deferred Maintenance/Building Funds, and Self Insurance Fund) will be absorbed by the one-time funds budgeted in the restricted general fund for their appropriate Full-Time Equivalent (FTE) staff.

Kent Kern, Superintendent of Schools

Date

Kent Stephens, Deputy Superintendent

6/17/2021

Date

General Funds <u>Group Total Costs</u>	20-21	Not Cumulative 21-22	Not Cumulative 22-23
Teachers (SJTA)	\$ -	\$ -	\$ -
General & Operations Support (CSEA)	-	-	-
Teamsters	-	449,390	(217,447)
Management (SJAA) & Board	-	-	-
Contracted Cabinet members	-	-	-
Certified Supervisory (SJPEC)	-	1,694,456	(851,865)
Supervisors (SJSA)	-	235,565	(138,277)
Confidential & Unrepresented	-	-	-
Specialists Units	-	-	-
Total	\$ -	\$ 2,379,411	\$ (1,207,589)
Less offsets	-	(1,194,378)	\$ 1,171,362
Total impact to budget	\$ -	\$ 1,185,033	\$ (36,227)

## M. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent or designee 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(s) and is submitted to the Governing Board for public disclosure of the major provisions of the agreement(s) (as provided in the "Public Disclosure of Proposed Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Section 3547.5.

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**Kent Kern, Superintendent of Schools**  
(Signature)

Date

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**Kent Stephens, Deputy Superintendent**  
Contact Person

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(916) 971-7237  
Phone

**After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on July 1, 2021 took action to approve the proposed agreements with SJPEC, SJSA and Teamsters.**

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**President, Governing Board**  
(Signature)

Date

**SAN JUAN UNIFIED SCHOOL DISTRICT  
TENTATIVE BOARD AGENDA ITEMS  
2021-2022**

**AUGUST 10**

Williams Complaint Report – R

Simlick

**AUGUST 24**

Declaration of Need for Fully Qualified Educators – A  
Exemption to the Separation-From-Service Requirement – A  
Temporary Interfund Borrowing of Cash – A

Oropallo  
Oropallo  
Stahlheber

**SEPTEMBER 14**

Recognition: 2022 Teachers of the Year – A  
2020-2021 Unaudited Actuals and 2021-2022 Revised Budget – A  
\*Resolution: GANN Limit – A  
\*Consolidated Application, Spring Report 2020-2021 – A

Oropallo  
Stahlheber  
Stahlheber  
Calvin

D=discussion; A=action; \*=consent; R=report; PC=public comment